

North Summit Fire District Profit & Loss Budget vs. Actual January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
10003 · Operating Fund Deposit				
1025 · Impact Fees	21,304.14	3,500.00	17,804.14	608.7%
1021 · Summit County/PCFD ILA	125,000.00	125,000.00	0.00	100.0%
1005 · Community Room Rent	351.06	351.00	0.06	100.0%
1007 · Cost Recovery	22,075.29	22,000.00	75.29	100.3%
1009 · Grants	11,041.00	11,100.00	-59.00	99.5%
1010 · Equipment Sales	46,850.00	40,500.00	6,350.00	115.7%
1013 · Visa Card Cash Back	568.00	410.00	158.00	138.5%
1016 · Property Taxes	2,190,928.06	2,005,000.00	185,928.06	109.3%
1019 · Inspection Fee	11,092.65	10,000.00	1,092.65	110.9%
1020 · Interest	39,901.36	40,000.00	-98.64	99.8%
Total 10003 · Operating Fund Deposit	2,469,111.56	2,257,861.00	211,250.56	109.4%
Total Income	2,469,111.56	2,257,861.00	211,250.56	109.4%
Gross Profit	2,469,111.56	2,257,861.00	211,250.56	109.4%
Expense				
7610 · Debt Service Interest	8,514.31	14,000.00	-5,485.69	60.8%
6500 · Operations				
6524 · EMS Supplies	14,652.20	15,000.00	-347.80	97.7%
6523 · Transfer to Impact Fees	0.00	3,500.00	-3,500.00	0.0%
6522 · Community Relations/Outreach	2,987.16	6,500.00	-3,512.84	46.0%
6521 · Transfer to Capital	0.00	353,961.00	-353,961.00	0.0%
6518 · Office Supplies	4,655.54	8,000.00	-3,344.46	58.2%
6510 · Building and Grounds	75,076.01	58,000.00	17,076.01	129.4%
6506 · Background Checks	2,234.49	2,500.00	-265.51	89.4%
6505 · Contract Services	46,026.08	40,000.00	6,026.08	115.1%
6501 · Insurance	50,661.80	65,000.00	-14,338.20	77.9%
6502 · Accounting other.	3,050.00	3,100.00	-50.00	98.4%
6509 · Utilities	33,971.86	35,000.00	-1,028.14	97.1%
6512 · Fleet Maintenance	67,312.73	107,000.00	-39,687.27	62.9%
6511 · Fuel	24,348.67	25,000.00	-651.33	97.4%
6513 · PPE / Equipment / Uniforms	55,637.25	94,000.00	-38,362.75	59.2%
6515 · Minor Equipment	51,820.60	64,000.00	-12,179.40	81.0%
6516 · Training Expenses	2,690.86	4,000.00	-1,309.14	67.3%
6517 · Employee Food and other	1,745.47	15,000.00	-13,254.53	11.6%
6519 · Subscriptions/Memberships/Publi	37,017.70	40,000.00	-2,982.30	92.5%
Total 6500 · Operations	473,888.42	939,561.00	-465,672.58	50.4%

North Summit Fire District Profit & Loss Budget vs. Actual January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
6600 · Payroll Expenses				
6621 · Fringe Benefits	296,618.85	300,000.00	-3,381.15	98.9%
6601 · Salaries	898,126.46	1,000,000.00	-101,873.54	89.8%
6613 · Payroll Processing Fee	4,158.20	4,300.00	-141.80	96.7%
Total 6600 · Payroll Expenses	1,198,903.51	1,304,300.00	-105,396.49	91.9%
Total Expense	1,681,306.24	2,257,861.00	-576,554.76	74.5%
Net Ordinary Income	787,805.32	0.00	787,805.32	100.0%
Other Income/Expense				
Other Expense				
7500 · Capital Purchase				
23.05 · 2023 F150 2304	45,920.00	45,920.00	0.00	100.0%
23.04 · 2023 F150 2303	45,920.00	45,920.00	0.00	100.0%
23.03 · Chevy Colorado 2302	42,500.00	42,500.00	0.00	100.0%
23.02 · Chevy Colorado 2301	42,500.00	42,500.00	0.00	100.0%
23.01 · HVAC Upgrad Sta 23	10,493.00	10,493.00	0.00	100.0%
22.12 · Radios	29,389.26	29,389.00	0.26	100.0%
22.05 · Turnouts	25,526.90	25,527.00	-0.10	100.0%
7500 · Capital Purchase - Other	0.00	0.00	0.00	0.0%
Total 7500 · Capital Purchase	242,249.16	242,249.00	0.16	100.0%
Total Other Expense	242,249.16	242,249.00	0.16	100.0%
Net Other Income	-242,249.16	-242,249.00	-0.16	100.0%
Net Income	545,556.16	-242,249.00	787,805.16	-225.2%

Public Comment Instructions

If you would like to make public comment, please email publiccomments@northsummitfire.org by 12:00p.m. on the day of the meeting. Your comments will be made part of the meeting record.

If you are participating via Zoom, and wishing to interact with the Board during the public comment, please:

1. Go to <https://us02web.zoom.us/j/82555909958>
2. Enter meeting ID: 825 5590 9958
3. Type in your full name, so you are identified correctly.
4. Set up your audio preferences.
5. You will be muted upon entering the meeting.
6. If you would like to comment, press the “Raise Hand” button at the bottom of the chat window.
7. When it is your turn to comment, the moderator will unmute your microphone. You will then be muted again after you are done speaking.

**North Summit Fire District
Accounts Payable
January 2024**

Date	Num	Memo	Account	Amount
A1- Uniforms Workwear				
01/03/2024	44358	UNIFORM R. ADDISON	6513 · PPE / Equipme...	169.88
01/03/2024	44356	PATCHES ON UNIFORM	6513 · PPE / Equipme...	8.00
Total A1- Uniforms Workwear				177.88
All West Communications				
01/01/2024	383100	INTERNET SERVICE	6509.2 · Internet	544.44
Total All West Communications				544.44
Allied Mechanical				
01/23/2024	10770	EMERGENCY REPAIR OF FURNA...	6510 · Building and Gr...	1,222.09
Total Allied Mechanical				1,222.09
Amazon Business				
01/16/2024	1NG71...	ROLLING TV CART	6515 · Minor Equipment	159.99
01/18/2024	19PH...	ASSET TAGS	6518 · Office Supplies	76.50
01/22/2024	193DD...	DUAL MONITOR STANDS	6515 · Minor Equipment	135.21
Total Amazon Business				371.70
Ameritas Life Insurance Corp				
01/01/2024	010602...	VISION INSURANCE	2400.9 · Benefits Accrual	189.68
Total Ameritas Life Insurance Corp				189.68
Ashley Homestore				
01/03/2024	42	BEDS AND SOFA	6510 · Building and Gr...	4,105.19
Total Ashley Homestore				4,105.19
Best Buy				
01/03/2024		TV FOR STATION 21	6510 · Building and Gr...	529.98
Total Best Buy				529.98
Bound Tree				
01/03/2024	852055...	EMS MEDICATIONS	6524 · EMS Supplies	92.01
Total Bound Tree				92.01
BRD Pest Solutions				
01/08/2024		PSET CONTROL	6510.2 · Pest Control	149.99
Total BRD Pest Solutions				149.99

North Summit Fire District Accounts Payable January 2024

Date	Num	Memo	Account	Amount
Burt Brothers				
01/01/2024	124001...	OIL CHANGE AND TIRE ROTATE	6512 · Fleet Maintenanc...	123.80
01/19/2024	124001...	OIL CHANGE AND TIRE ROTATE	6512 · Fleet Maintenanc...	91.80
Total Burt Brothers				215.60
CANVA				
01/25/2024		BUSINESS CARDS	6518 · Office Supplies	116.00
Total CANVA				116.00
ChatGPT				
01/26/2024		CHATGPT	6519 · Subscriptions/M...	21.43
Total ChatGPT				21.43
CLINTON VELOCITY CAR WASH				
01/27/2024		CAR WASH	6512 · Fleet Maintenanc...	10.00
01/31/2024		CAR WASH	6512 · Fleet Maintenanc...	10.00
Total CLINTON VELOCITY CAR WASH				20.00
Crown Promotions				
01/02/2024	8F0A2...	T. WHITING UNIFORM	6513 · PPE / Equipme...	329.00
01/02/2024	8F0A2...	S. GARCIA UNIFORM	6513 · PPE / Equipme...	39.00
01/02/2024	8F0A2...	B. SWERTFEGER UNIFORM	6513 · PPE / Equipme...	239.00
01/02/2024	8F0A2...	B. SWERTFEGER UNIFORM	6513 · PPE / Equipme...	107.00
01/02/2024	8F0A2...	S. NELSON UNIFORM	6513 · PPE / Equipme...	47.00
01/02/2024	8F0A2...	S. NELSON UNIFORM	6513 · PPE / Equipme...	229.00
01/02/2024	8F0A2...	T. BARBER UNIFORM	6513 · PPE / Equipme...	702.00
01/02/2024	8F0A2...	N. GIAUQUE UNIFORM	6513 · PPE / Equipme...	316.00
01/02/2024	8F0A2...	N. GIAUQUE UNIFORM	6513 · PPE / Equipme...	53.00
01/02/2024	8F0A2...	S. COOK UNIFORM	6513 · PPE / Equipme...	67.00
01/02/2024	8F0A2...	W. OSBORNE UNIFORMS	6513 · PPE / Equipme...	109.00
01/02/2024	8F0A2...	S. COOK UNIFORM	6513 · PPE / Equipme...	147.00
01/02/2024	8F0A2...	S. COOK UNIFORM	6513 · PPE / Equipme...	115.00
01/03/2024	8F0A2...	B. NIELSON UNIFORMS	6513 · PPE / Equipme...	326.00
01/03/2024	8F0A2...	D. DAVIES UNIFORM	6513 · PPE / Equipme...	187.00
01/03/2024	8F0A2...	D. DAVEIS UNIFORMS	6513 · PPE / Equipme...	115.00
01/03/2024	8F0A2...	A. DEARDEN UNIFORM	6513 · PPE / Equipme...	229.00
Total Crown Promotions				3,356.00
Dominion Energy				
01/06/2024	741602...	GAS SERVICE STA 21	6509.4 · Gas	1,126.04
01/06/2024	723483...	GAS SERVICE STA 23	6509.4 · Gas	507.32
01/06/2024	599360...	GAS SERVICE STA 22	6509.4 · Gas	487.22
Total Dominion Energy				2,120.58

**North Summit Fire District
Accounts Payable
January 2024**

Date	Num	Memo	Account	Amount
FEDEX				
01/02/2024		SHIPPING	6518 · Office Supplies	89.71
01/18/2024		SHIPPING	6518 · Office Supplies	39.07
Total FEDEX				128.78
Fuel Network				
01/02/2024	F2406...	FUEL	6511 · Fuel	1,926.14
Total Fuel Network				1,926.14
GoDaddy				
01/25/2024		WEBADDRESS	6519 · Subscriptions/M...	23.17
Total GoDaddy				23.17
Google				
01/01/2024		EMAILS	6509.3 · Email	25.71
Total Google				25.71
Health Equity				
01/05/2024	ACH	PAYROLL ENDING 12.22.23	2400.9 · Benefits Accrual	13,329.00
01/19/2024	ACH	ER HSA PAYROLL ENDING 01.05....	2400.9 · Benefits Accrual	3,916.00
01/19/2024	ACH	EE HSA PAYROLL ENDING 01.05....	2400.9 · Benefits Accrual	425.00
Total Health Equity				17,670.00
Home Depot				
01/24/2024			6510 · Building and Gr...	23.50
01/26/2024	h4415-...	CHAIR RAIL AND BEED BOARD F...	6510 · Building and Gr...	1,711.74
01/26/2024	H4415-...	DISHWASHER AND WASHER/DR...	6510 · Building and Gr...	2,810.67
Total Home Depot				4,545.91
HrPro				
01/10/2024	125556	BENIFITS NON DISCRIMINATION ...	6505 · Contract Services	700.00
Total HrPro				700.00
ImageTrend				
01/11/2024	20336	AUTO EXPORT TO EMS BILLING	6519 · Subscriptions/M...	4,175.00
Total ImageTrend				4,175.00
Int'l Code Council Inc				
01/20/2024		FIRE CODE BOOK	6519 · Subscriptions/M...	215.37
Total Int'l Code Council Inc				215.37

**North Summit Fire District
Accounts Payable
January 2024**

Date	Num	Memo	Account	Amount
KHSA				
01/01/2024	134021	2022 AGREED UPON PROCEDUR...	6502 · Accounting other.	2,500.00
01/11/2024	134232	QUICKBOOKS HOSTING	6502 · Accounting other.	50.00
Total KHSA				2,550.00
Les Olson Company				
01/12/2024	MNS40...	IT SUPPORT	6505.4 · IT Support	827.88
Total Les Olson Company				827.88
MY CHOISE SOFTWARE				
01/19/2024		BLUEBEAM MEMBERSHIP	6519 · Subscriptions/M...	414.99
Total MY CHOISE SOFTWARE				414.99
NFPA NATL FIRE PROTECT				
01/25/2024		NFPA CODE ONLIE BOOK	6519 · Subscriptions/M...	983.69
Total NFPA NATL FIRE PROTECT				983.69
Paylogics				
01/04/2024	ACH	PAYROLL ENDING 12.22.23	2500 · Accrued salaries	50,596.06
01/08/2024	ACH	PAYROLL ADJUSMENT AND FEE	2500 · Accrued salaries	356.47
01/17/2024		Deposit	2500 · Accrued salaries	-293.37
01/18/2024	ACH	PAYROLL ENDING 01.05.24	2500 · Accrued salaries	64,081.38
01/19/2024		Deposit	2500 · Accrued salaries	-21.14
Total Paylogics				114,719.40
Peopletrial				
01/01/2024	62416	BACKGROUND AND UA SCREENI...	6506 · Background Ch...	454.42
Total Peopletrial				454.42
Post Master				
01/06/2024		STAMPS	6518 · Office Supplies	32.60
Total Post Master				32.60
Rocky Mountain Power				
01/03/2024	356437...	POWER SERVICE STA 23	6509.5 · Power	238.53
01/04/2024	345821...	POWER SERVICE STA 21	6509.5 · Power	515.92
01/05/2024	352472...	POWER SERVICE STA 22	6509.5 · Power	149.04
Total Rocky Mountain Power				903.49

North Summit Fire District Accounts Payable January 2024

Date	Num	Memo	Account	Amount
Skaggs Public Safety Uniforms				
01/01/2024	204655	UNIFORM SHIFT A. LUTZ	6513 · PPE / Equipme...	154.80
01/01/2024	204655	UNIFORM SHIRT A. LUTZ RETUR...	6513 · PPE / Equipme...	-154.80
01/05/2024	209493	UNIFORM SHIRT B. DERU	6513 · PPE / Equipme...	389.30
01/05/2024	209512	UNIFOMR S. COOK	6513 · PPE / Equipme...	199.60
01/12/2024	206351	UNIFORM K. HUBBARD	6513 · PPE / Equipme...	151.00
Total Skaggs Public Safety Uniforms				739.90
Streamline				
01/01/2024	30A37...	WEBSTIRE HOSTING	6505.3 · Web Site Hos...	249.00
Total Streamline				249.00
STRIPE				
01/11/2024	ACH	BUILDING PERMIT REFUND	1019 · Inspection Fee	352.68
Total STRIPE				352.68
Summit County Health Insurance				
01/22/2024	582025...	Jan 24 Health Insurance	2400.9 · Benefits Accrual	18,870.00
01/22/2024	582025...	Jan 24 Dental Insurance	2400.9 · Benefits Accrual	1,140.00
Total Summit County Health Insurance				20,010.00
Summit Merc.				
01/04/2024	021696...	DISH SOAP	6510 · Building and Gr...	13.67
01/04/2024	ACCO...	ACCOUNT CREDIT	6510 · Building and Gr...	-16.08
01/13/2024	021701...	Coupling of fix hose	6510 · Building and Gr...	5.89
Total Summit Merc.				3.48
Sun Life				
01/14/2024	246849...	LIFE ISNURANCE	2400.9 · Benefits Accrual	1,164.59
Total Sun Life				1,164.59
Three Mile Landfill				
01/03/2024		LANDFILL FEE	6510.1 · Trash	72.00
Total Three Mile Landfill				72.00
URS				
01/05/2024	ACH	PAYROLL ENDING 12.22.23	2400.9 · Benefits Accrual	6,016.85
01/19/2024	ACH	ER RETIRMENT PAYROLL ENDIN...	2400.9 · Benefits Accrual	8,164.54
01/19/2024	ACH	ER 401K MATCH PAYROLL ENDI...	2400.9 · Benefits Accrual	948.79
01/19/2024	ACH	EE 401K AND ROTH PAYROLL E...	2400.9 · Benefits Accrual	847.94
Total URS				15,978.12

North Summit Fire District Accounts Payable January 2024

Date	Num	Memo	Account	Amount
Utah Bureau of EMS				
01/06/2024		RECERT	6516 · Training Expens...	150.00
Total Utah Bureau of EMS				150.00
Utah Bureau of EMS and Preparedness				
01/19/2024	24EM0...	2 AMBULANCE INSPECITONS	6516 · Training Expens...	210.00
Total Utah Bureau of EMS and Preparedness				210.00
Utah State Fire Chief				
01/07/2024		FIRE CHIFS MEMBERSHIP	6519 · Subscriptions/M...	100.00
01/22/2024		STATE CHIEFS MEMBERSHIP	6519 · Subscriptions/M...	100.00
Total Utah State Fire Chief				200.00
Verizon Wireless				
01/01/2024	995302...	DATA SERVICE	6509.2 · Internet	20.04
01/02/2024	995314...	2 EMS IPADS	6515 · Minor Equipment	999.98
01/02/2024	995314...	TELEPHONE SERVICE	6509.1 · Telephone	200.25
01/02/2024	995314...	CELL DATA	6509.2 · Internet	327.93
Total Verizon Wireless				1,548.20
Weber State				
01/09/2024		CPR/ACLS/PALS	6516 · Training Expens...	54.00
01/24/2024		CPR CARDS	6516 · Training Expens...	30.00
Total Weber State				84.00
Weidner Fire				
01/01/2024	67232	MSA CONFIDENCE GERMICIDEA...	6513 · PPE / Equipme...	73.86
01/01/2024	67363	PPE	6513 · PPE / Equipme...	1,535.00
01/05/2024	67685	INTERSEPTOR TECH GEN PACK...	6513 · PPE / Equipme...	1,010.58
Total Weidner Fire				2,619.44
Whites Auto Parts				
01/04/2024	370961	WASHER FLUID, GAS/OIL MIX	6512 · Fleet Maintenan...	34.35
01/05/2024	370993	COOLENT	6512 · Fleet Maintenan...	9.93
01/09/2024	371158	DEF	6512 · Fleet Maintenan...	25.98
01/15/2024	371426	DEF, COOLENT AND WASHER FL...	6512 · Fleet Maintenan...	63.78
01/24/2024	371837	HEAD LIGHT	6512 · Fleet Maintenan...	11.97
Total Whites Auto Parts				146.01

4:50 PM

02/06/24

Accrual Basis

North Summit Fire District
Accounts Payable
January 2024

<u>Date</u>	<u>Num</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Zions Bank First National Bank				
01/22/2024	1	SERVICE AND TRANSACITON FE...	6519 · Subscriptions/M...	22.00
01/22/2024	ACH	SERVICE AND TRANSACTION FE...	6519 · Subscriptions/M...	36.93
Total Zions Bank First National Bank				58.93
TOTAL				207,115.47

Minutes

North Summit Fire Service District
Administrative Control Board
Special Meeting
Executive Conference Room
60 N Main St
Coalville, UT 84017
January 11, 2024

1 Chair Armstrong called the meeting to order at 6:07PM

2 **Board Members Present**

3 Chair Roger Armstrong
4 Vice Chair Don Donaldson - Remote
5 Treasurer Ari Ioannides
6 Louise Willoughby
7 Chris Robinson - Excused
8 John Adams

Staff Present

Ben Nielson, Fire Chief
Nick Jarvis, Deputy Fire Chief
Tyler Rowser, District Clerk
Ryan Stack, Deputy County Attorney

9 Henefer Town hasn't appoint a new board member.

Public Present – Electronic
Dennis Golden

12 **Item 2 Roll Call**

13 A quorum was present.

14 **Item 3 Closed session in compliance with Utah Code §52-4-205(1) as**
15 **needed, to discuss:**

- 16 a. Purchase, exchange, or lease of real property
17 b. Pending or reasonably imminent litigation
18 c. Personnel – to discuss the character, competence, or physical or mental
19 health of an individual

20 No members called for a closed session.

21 **Item 4 Reconvene in Open Meeting**

22

23 **Item 5 Pledge of Allegiance**

24 Chair Armstrong lead the board and public in the pledge of allegiance.

25 **Item 6 Election of Board Officers**

26 **d. Election of Chair**

27 Ari Ioannides nominated Roger Armstrong as chair Louise Willoughby
28 seconded the nomination, no other nominations were made, a vote was
29 called, all ayes, Roger Armstrong elected.

30 **e. Election of Vice Chair**

31 Ari Ioannides nominated Don Donaldson as vice chair, Louise
32 Willoughby seconded the nomination, no other nominations were
33 made, a vote was called, all ayes, Don Donaldson elected.

34 **f. Election of Treasurer**

35 Louise Willoughby nominated Ari Ioannides, John Adams seconded the
36 nomination, no other nominations were made, a vote was called, all
37 ayes, Ari Ionnides elected.

38 **Item 7 Work Session**

39 **a. Chief's Report. Discussion of current operational status.**

40 Chief Nielson gave an update on the status of the district.

41 **b. Discussion and direction on issues with Truck 21.**

42 Chief Nielson the basic issues with the truck.

43 Dennis Golden with Siddons-Martin explained that the pump
44 transmission has gone out, and they no longer make the transmission
45 or parts for it. They would have to custom fabricate parts to fix the
46 truck and wouldn't recommend fixing it.

47 **Item 8 Public Input**

48 None

49 **Item 9 Consent Agenda**

50 **g. Accounts Payable November & December 2023**

51 **h. Minutes of November 30, 2023**

52 Board Member Willoughby motioned to approve the consent agenda,
53 Board Member Adams seconded the motion, a vote was called, all ayes,
54 motion passed.

55 **Item 10 Consideration of Approval**

56 **a. Discussion and possible appointment of new signers to the
57 Zions Bank account signature cards.**

58 Tabled, no change made.

59 **b. Discussion and possible approval of Resolution 2024-01 Public
60 Entity Resolution to change the Public Treasurer's investment
61 fund authorized individuals.**

62 Tabled, no change made.

63 **c. Discussion and possible approval of the 2024 board meeting
64 schedule.**

65 Board Member Willoughby motioned to approve the 2024 schedule,
66 Board Member Adams seconded the motion, a vote was called, all ayes,
67 motion passed.

68 **Item 11 Board Comments.**

69 Board Member Adams mentioned that if we see fire hydrant is covered in
70 snow go uncover it.

71 **Item 12 Adjourn.**

72 Board Member Willoughby motioned to adjourn, Board member Adams
73 seconded the motion, a vote was called, all ayes, adjourned at 7:12PM

DRAFT

Page 2 of 2



Benjamin L. Nielson
Fire Chief

Nicholas G. Jarvis
Deputy Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Staff Report

To: North Summit Administrative Control Board

From: Tyler Rowser, Admin. Battalion Chief

Subject: Appointment of Auditor

Meeting Date: February 8, 2024

Introduction

This staff report seeks the appointment of an auditing firm for fiscal year 2023.

Background

Per Utah Code 17B-1-639 & 640 an audit is required for special districts and is to be completed within 180 days of the close of the fiscal year. Utah Code 17B-1-640 (2) requires that the board appoint the auditor to complete the Audit & Compliance as outlined in Title 51 Chapter 2a

Current Status

The administrative staff issued a request for proposals (RFP) to the general public through the UP3 system, of the state purchasing office. We received 3 proposals back (attachments to follow).

Firms that responded were.

Teuscher Walpole, LLC

Squire

Gilbert & Stewart CPA's

All 3 responds are highly qualified firms. Had have provided a breakdown of fees ranging from \$17,000 to \$20,000.

Recommendation

The staff recommends appointing Gilbert & Stewart CPA's based on cost and experience of auditing special districts.

Next Steps

Administrative staff will notify the firms of the appointment, and enter into an engagement letter with the appointed firm, to begin work with the firm to and providing the documents required by the auditor to have a completed finance document ready for presentation to the board at the June meeting.



Teuscher Walpole, LLC
CERTIFIED PUBLIC ACCOUNTANTS • TRUSTED ADVISORS

North Summit Fire Department

Proposal to Provide Audit Services
January 30, 2024

Monica Gardner, CPA, Engagement Partner
Bret Raby, CPA, Concurring Audit Manager

11910 South State Street, Ste 200
Draper, UT 84020
(801) 619-1400 (phone)
(866) 589-8871 (fax)
www.teuscherwalpole.com



January 30, 2024

North Summit Fire Department

Mr. Tyler Rowser, Administrative Battalion Chief

Teuscher Walpole, LLC (hereinafter referred to as "TW") is pleased to submit this proposal to provide audit services for North Summit Fire Department (hereinafter referred to as "NSFD"). We greatly appreciate the dedication of you and your team in ensuring the quality of financial and accounting records of NSFD. This proposal describes the professional services that we can offer to meet your requirements.

Our team has established itself as leaders in providing professional services in audit, accounting, taxation, and consulting services to a wide range of businesses. TW's Alaska team is focused specifically on all aspects of accounting that affect local governments and municipalities supported by our Utah team. We are committed to meet all your service needs on a timely, continuing, and long-term basis. We have well-trained staff who have excellent credentials and have demonstrated the ability to effectively manage and control our engagements. We commit to you that our work will always be efficient to meet and exceed NSFD's expectations from its professional accounting firm.

As you will see in the following sections of our proposal, Teuscher Walpole offers the experience and expertise of larger firms, combined with the attention and focus of a dedicated local firm. We are large enough to provide the resources needed to meet your needs, yet capable of delivering the responsive service you expect.

Teuscher Walpole is a local firm with offices in Ketchikan, AK and Draper, UT. We offer a full range of auditing, accounting, advisory, income tax, and valuation services. We would be happy to discuss our proposal further at any time. Teuscher Walpole will present NSFD with a formal engagement letter upon our selection for these services.

We do appreciate the opportunity to present the following information for your review. Should you need additional information or clarification on any item, please do not hesitate to call Monica Gardner at (801) 619-1400. Thank you for your consideration.

Respectfully yours,

Monica Gardner, CPA

Teuscher Walpole, LLC

11910 SOUTH STATE STREET, SUITE 200, DRAPER, UT 84020
(801) 619-1400 • Fax (866) 589-8871

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North Summitt Fire Department

Response to Request for Proposal

Purpose

We understand that the purpose of the request for proposal is to obtain services to perform the annual audit for the fiscal year ending December 31, 2023, and, if all goes well, the audit for the succeeding 4 years. We understand that the audit is to be conducted in accordance with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants (hereinafter "AICPA"), the *AICPA Audits of State and Local Governmental Units* audit and accounting guide, and the *Governmental Auditing Standards*, published by the U.S. General Accounting Office.

Profile

Teuscher Walpole is a local accounting firm with approximately 25 full-time employees. Our professional staff work on a variety of engagements, including working on public sector audit engagements. We have offices in both Draper Utah and Ketchikan Alaska. For the NSFD audit engagement, the firm would have the professional staff from our Utah office perform much of the detailed testing related to the engagement including the audit partner.

For this engagement, we anticipate that the audit partner in charge and onsite contact would be Monica Gardner and the engagement manager would be Bret Raby (see "Team Qualifications and Experience" section below for further detail regarding these team members). The number of full-time staff working on the engagement is expected to be two, with additional staff supplementing the engagement as needed (six additional staff are available).

Independence

Our firm adheres to independence standards set forth by the AICPA and the U.S. General Accounting Office's Government Auditing Standards. All professional staff in the firm comply with the independence requirements set forth by these governing bodies. The firm, as well as our partners and employees are independent of NSFD.

License to Practice

Our firm and all key professional staff assigned to this engagement are licensed to practice public accountancy:

The State of Utah business entity number for Teuscher Walpole is 2003789-0160 and the professional license number for Teuscher Walpole is 8463326-2603. The State of Alaska business entity number for Teuscher Walpole is 10032315 and the professional license number for Teuscher Walpole is 106073.

- Michael J. Teuscher is the managing partner and his Utah professional license number is 142202-2601.

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Teuscher Walpole, LLC

CERTIFIED PUBLIC ACCOUNTANTS • TRUSTED ADVISORS

- Monica Gardner will be the audit partner in charge of the engagement. Her Utah professional license number is 8993772-2601 and her Alaska professional license number is 189129.
- Bret Raby is the manager in charge of the engagement and his Alaska professional license number is 166605.

Firm Qualifications and Experience

Teuscher Walpole is a full-service accounting firm that serves clients in both the public and private sector. The firm participates in external quality reviews – our most recent review was completed on October 8, 2021, for the peer review period ended January 31, 2021. The firm received a peer review rating of “Pass”. Our latest peer review report is attached to this proposal. We have another peer review scheduled for the summer of 2024.

There have been no state or federal desk reviews or field reviews of our audits during the past three years. In addition, there have been no disciplinary actions taken or pending against the firm during the past three years with regulatory bodies or professional organizations.

Team Qualifications and Experience

Monica Gardner is the director of audits at our firm, she will be the engagement partner for this audit. She is a graduate of the University of Utah where she received a master's degree in accounting with an emphasis in auditing. She has been in public accounting since 2009 and has experience auditing a variety of industries including, governmental and not-for-profit organizations, HUD-related entities, real estate, oil and gas, retail entities, 401k plans, and compliance audits. She has serviced a number of public sector engagements including city, county and special district audit engagements. She is a Certified Public Accountant in the state of Utah and Alaska. Monica is a member of the American Institute of Certified Public Accountants (AICPA), Utah Association of Certified Public Accountants (UACPA). She is actively involved with the UACPA as a former Board Member and Past President. Monica has met the continuing education requirements for working on yellow book audit engagements.

Bret Raby will be the lead on the engagement. He is a graduate of the Liberty University where he received a master's degree in accounting. Bret has just short of a decade of experience auditing for profit, not-for profit and a number of public sector engagements including city, borough, county and special district audit engagements. Bret has met the continuing education requirements for working on yellow book audit engagements. He is a Certified Public Accountant in the states of Wyoming, Idaho and Alaska. Bret is a member of the American Institute of Certified Public Accountants (AICPA). He has met the continuing education requirements for working on yellow book audit engagements.

Similar Engagements with Other Government Entities

Teuscher Walpole audits a number of government entities with reporting requirements that are similar to NSFD. In Southeast Alaska, we audit the City of Ketchikan, the Ketchikan Gateway Borough, the City of Klawock, and the City of Coffman Cove. We also provide internal accounting services, financial preparation and audit preparation services for the City of Saxman and the City of Seldovia. Monica Gardner is the engagement partner in charge on each of these engagements.

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Each of the engagements has a financial statement audit which includes government activities, business-type activities, component units, major funds and required supplementary information – including schedules of expenditures for state and federal awards. In addition to the financial statement audits, we also report on Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards; and Internal control over compliance related to major programs and an opinion on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The latest engagements completed for each of these entities are City of Ketchikan (December 31, 2022), the Ketchikan Gateway Borough (June 30, 2022), City of Saxman (in process for June 30, 2023), and the City of Coffman Cove (in process for June 30, 2023) and the City of Seldovia (June 30, 2023). The principal client contact for each of these entities are as follows:

City of Ketchikan	Michelle Johansen	(907) 228-5613
Ketchikan Gateway Borough	Charlanne Thomas	(907) 228-6620
City of Saxman	Frank Seludo	(907) 225-4166
City of Seldovia	Jan Yaeger	(907) 234-7643
City of Coffman Cove	Terra Green	(907) 329-2233

Specific Audit Approach

For government entities the size of NSFD, we prefer to take a risk-based audit approach. This means that we will obtain an understanding of the controls in place for various processes while the audit procedures will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

A successful audit provides the highest level of assurance on the reliability of the financial statements. Our audit approach also takes a businessperson's perspective to the examination of the financial statements. We pride ourselves on being available to our clients throughout the year so we can make helpful and profitable observations and suggestions to improve operating efficiencies and control structures.

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Using Technology



CASEWARE 2023
WORKING PAPERS



Our firm utilizes Caseware by Caseware International LLC to organize the workpapers in our audit engagement and it utilizes Thomson Reuter/PPC's Checkpoint Tools to ensure we are using most current audit procedures as part of our engagement. Teuscher Walpole utilizes "ShareFile" powered by Citrix as a way to request and receive documents and files. This service tracks items received and can support large files that can't be sent via email.

Audit Schedule

Our proposed timeline for the audit engagement would be as follows:

April 2024 – Meet with NSFD to review significant current year transactions and perform planning procedures related to the current year audit. During this period, we will also document our understanding of internal controls and processes in place. This will include performing a walkthrough of the process. At this time, will also test compliance and internal controls over compliance as required by the *State Compliance Audit Guide*.

April/May 2024 – Year-end testing will include substantive detail testing of significant account balances through substantive testing and analytical procedures. Substantive tests of details will be performed for all accounts that are considered to have a higher risk of material misstatement, while analytical procedures may provide sufficient evidence for lower risk accounts. During this time, we will also prepare a draft of the financial statements and perform standard completion procedures related to the audit.

The above schedule of the dates for fieldwork is preliminary and subject to your review and input. Timing can be modified in order to complete the audit to meet your expectations.

Identification of Anticipated Potential Audit Problems

Based on our review of the financial statements, the following items could potentially pose a challenge for the audit. There have been findings in the past that could result in additional audit procedures.

The other area that may present a challenge for NSFD is the implementation of new financial accounting standards. Depending on the operations of NSFD, these standards may or may not represent a challenge for NSFD. As we become aware of new pronouncements that may impact NSFD, we will bring these to NSFD's attention. We would request that NSFD review this information and if additional assistance or help is required, let us know so that we can formulate a plan to implement and address the applicable standard.

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Client Prepared Documentation

In general, we would expect the City to prepare the following support and schedules prior to commencing final fieldwork.

- Reconciliations of all cash accounts to Bank Statements
- Detail listing of capital assets, including a roll-forward of these assets and accumulated depreciation (where applicable)
- A complete trial balance that has been reconciled to supporting documentation

The above listing is a general listing, and a more definitive client preparation request listing will be provided prior to our initial testing. After the acceptance of our firm to audit we will set up NSFD with access to ShareFile so that NSFD can send support when it is ready.

Fees – Total All-inclusive Maximum Price

We will bill at our normal hourly rates as noted below not to exceed \$20,000 for the 2023 audit. This does not include out-of-pocket expenses which will not exceed \$500. We expect the audit to take around 100 hours. If NSFD selects our bid and continues to work with us in subsequent annual audits, our not to exceed fees and hourly rates will increase by the National Average CPI, which typically ranges between 3% - 5%.

Note: if there is a substantial decrease or increase, we will provide an updated written cost estimate for the revised hours to be approved by NSFD.

Other contingent items

In an effort to continue to receive a “Pass” rating from peer reviews as it relates to independence. Our firm will be able to prepare the financial statements and perform the audit with certain mitigations. The closing and adjusting entries could violate our independence and prevent us from performing future audits. As a result of the increased regulatory pressure on our industry our firm will not be able to assist with the closing and adjusting entries of NSFD. NSFD will have to provide these services internally or utilize another party to complete this service prior to the commencement of the audit.

Rates by Staff Level

- Partner - \$315/hr.
- Manager - \$205/hr.
- Senior - \$190/hr.
- Staff - \$110/hr.

From time-to-time we may use subcontractors to efficiently complete portions of the audit. Teuscher Walpole vets all third-party subcontractors to ensure privacy and data integrity.

Rates for Additional Professional Services

Unless agreed upon prior to the commencement of additional professional services, the rates that are documented above (see “Rates by Staff Level” section) will be used as the basis for billing of all additional work.

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Manner of Payment

Teuscher Walpole invoices clients on a monthly basis as work progresses. All time is input and accumulated during each calendar month and processed through our time and billing system at the end of that month. Our terms are "Net due on receipt of invoice." Reminder statements are sent for any amount not paid after 30 days, which bear interest at 1.5% per month. At any point in time during the month, upon request, an accumulation and description of detailed time can be generated, if required.

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Report on the Firm's System of Quality Control

To Teuscher Walpole, LLC
And the Peer Review Committee of the
Nevada Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Teuscher Walpole, LLC (the Firm) in effect for the year ended January 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Teuscher Walpole, LLC in effect for the year ended January 31, 2021, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Teuscher Walpole, LLC has received a peer review rating of *pass*.

KERN & THOMPSON, LLC

KERN & THOMPSON, LLC

Portland, Oregon
October 8, 2021



PROPOSAL TO PROVIDE AUDIT SERVICES

NORTH SUMMIT FIRE DISTRICT

Prepared by:
Matthew A. Geddes, CPA



www.squire.com | 801.225.6900 | Orem: 1329 S 800 E | Salt Lake: 215 South State Street, Suite 850

February 1, 2024

North Summit Fire District
Administrative Battalion Chief Tyle Rowser
Coalville, Utah

We are pleased that North Summit Fire District (the District) is considering Squire & Company, PC (Squire) to provide financial audit services to the District for the year ending December 31, 2023. Our proposal is provided with this letter.

Listed below are highlights of items of interest about Squire:

- Squire is a member of the AICPA Center for Audit Quality and a member of the AICPA Governmental Audit Quality Center.
- We provide financial audit services for many local governments throughout Utah. We currently audit Salt Lake County and Summit County, the City of South Salt Lake, twenty-two school districts, municipal golf courses, special service districts, local districts, metropolitan water districts, commissions, and other local governments.
- We are actively involved in training and supporting local governments in implementing new accounting and reporting standards.
- We assist several governments in ensuring their Annual Comprehensive Financial Reports qualify for GFOA's certificate of excellence award program.
- Our governmental audit teams are well trained, attend annual governmental training and updates, and have the capacity to audit the District in a timely manner.
- Supplemental consultation is available to the District throughout the year at no additional fee.

An important question one might ask is whether Squire has the capacity and energy to provide exceptional services for each client served by the firm on a consistent and ongoing basis. The answer is in the affirmative. Our firm has enjoyed steady growth through its 50-year existence. Most of our team members are licensed certified public accountants, have earned master degrees in accounting, and obtain over 80 hours of continuing professional education each year.

We have been successful in planning, scheduling, supervising, and completing each audit engagement undertaken in the past. Our commitment will continue for each of our clients. We make that same commitment to the District.

Our experience with similar governmental entities (in addition to the availability of our staff) allows us to give the District the professional service needed to comply with accounting, auditing, and reporting standards. We desire to be a valued resource to the District.

Squire & Company

PROPOSAL TO PROVIDE AUDIT SERVICES

A. Profile of the Independent Auditor

Since 1973, Squire, a firm of certified public accountants with locations in Orem and Salt Lake City, Utah, has provided a full range of professional services in auditing, accounting, and taxes, as well as information technology and management advisory services for a variety of industries and entities throughout the United States of America and internationally. We perform over 200 audits annually, including over 100 audits performed in accordance with *Government Auditing Standards*.

Personnel consist of 78 certified public accountants. Our current professional and support staff is summarized as follows:

	Total Personnel
Partners	27
Directors and managers	30
Professional accountants	94
Interns and seasonal	19
Secretaries and administrators	30
Total personnel	<u>200</u>

All of the certified public accountants at Squire are currently licensed to practice in the State of Utah. We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this engagement by any governmental department or agency.

In relation to the District, our firm meets the independence requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*, as revised.

Our auditors responsible for planning, directing, conducting, or reporting on government engagements have completed annually over 40 hours of continuing education and training with at least 12 of those hours in subjects directly related to the government environment and to government accounting and auditing.

Squire has an appropriate internal control system in place and participates in an external quality control review program. Our established internal quality control system provides reasonable assurance that we have established, and are following, adequate audit policies and procedures and have adopted, and are following, applicable audit standards. Also, every three years, we undergo an external quality control review followed in our audit engagements. Certain government audits are included in the selection of engagements that were reviewed during these inspections.

We are freely accessible to District personnel throughout the year and will be able to respond quickly to requests.

Address:

1329 South 800 East
Orem, UT 84097

Telephone:

(801) 225-6900

Facsimile:

(801) 228-2118

Your contacts:

Matthew A. Geddes, CPA
mattg@squire.com
(801) 494-6003

Kyle A. Greene, CPA
kyleg@squire.com
(801) 494-6065

Kirsten LaKose
(Administrative Assistant)
kirstenl@squire.com



PROPOSAL TO PROVIDE AUDIT SERVICES

Our most recent quality control letter received at the conclusion of our most recent peer review (conducted July 2021) is included as Schedule A. The results of our most recent peer review is also located in the public file at www.aicpa.org.

Squire is a member of the Governmental Audit Quality Center (GAQC) of the American Institute of Certified Public Accountants. The audit quality center provides training, alerts, and keeps us informed of government audit, accounting, and reporting developments. Squire has established policies and procedures specific to the firm's governmental audit practice to comply with GAQC membership requirements.

Squire has been subject to certain routine reviews of its audit practice or specific government audits performed by our firm. These reviews included a visit by the Utah State Auditor's Office in July 2021 and the U.S. Department of Education in November 2020. We certify that the firm has had no disciplinary action or pending against it during the past five years.

Squire Awards

Squire has been Utah's trusted accounting partner for 50 years. We work hard to develop relationships with our clients – and that trust leads to success. We're consistently named one of the top companies to work for in Utah, as well as an outstanding provider of tax, audit and advisory services.



PROPOSAL TO PROVIDE AUDIT SERVICES

B. Proposer's Qualifications

Project Team

The professionals directly assigned to work on this engagement include the following:



Matthew A. Geddes, CPA – Engagement Audit Partner

Matt joined the firm in 2008 shortly after receiving a master of accountancy degree from Utah State University. He is involved in managing audits of for profit entities, local governments, and employee benefit plans. Matt's primary area of emphasis is providing audit and related services to local government entities. Matt volunteered to serve as a lead adopter to the AICPA's Single Audit Certificate and was among the first in the nation to be awarded a certificate which demonstrates his technical expertise in performing single audits in accordance with *Uniform Guidance*. He is a member of the Government Finance Officers Association (GFOA) and evaluates government's annual comprehensive financial reports submitted to the GFOS's award programs. Matt is also a member of the American

Institute of Certified Public Accountants and the Utah Association of Certified Public Accountants. Matt has trained on government accounting and reporting, state compliance requirements, and Uniform Guidance at events sponsored by the Utah Association of Certified Public Accountants, Utah Government Auditor's Association, and Salt Lake County's Mayor Finance Office.



Kyle A. Greene, CPA – Engagement Audit Quality Control Partner

Kyle joined the firm in 2010 after receiving his master of accountancy degree from Brigham Young University. Kyle has been involved with the audits of government, nonprofits, and for-profits entities. Kyle's primary area of emphasis is providing audit and related services for government entities, including school districts and special service districts.

Kyle is a certified public accountant and a member of the American Institute of Certified Public Accountants, Government Finance Officers Association (GFOA), and the Utah Association of Certified Public Accountants.

Other Professional and Support Staff

Staff members (who have governmental accounting and auditing experience) will be assigned to perform certain tasks according to the degree of responsibility involved and the experience level necessary, as follows:

Thomas Hezseltine, CPA – Manager
Courtney Booke, CPA – Senior Accountant
Kirsten LaKose – Administrative Assistant

Other staff members will be available as needed to assist with technology issues or provide consultation.

PROPOSAL TO PROVIDE AUDIT SERVICES

We have enjoyed a relatively low turnover rate over the past several years. Where possible, we commit to assign the same individuals (partners and managers and other supervisory personnel) to the District audit engagements over the next three years. We will also honor any District requests for changes in personnel.

Relevant Experience

A significant portion of Squire’s audit practice is concentrated in the government and nonprofit industries. Squire currently has four partners managing an additional 14 accountants working year-round on government and nonprofit organization audits and related services.

The number of audits performed by Squire continues to increase annually as more government and nonprofit entities select Squire to serve in this important role. You will note that many of the government and nonprofit entities, listed below, have selected Squire as their auditor for many years. Squire continues to be selected as the auditor through the bid process because these entities recognize the value we provide to them.

We have assisted our governmental audit clients in the implementation of new accounting and reporting standards. We have also provided training and resources for many other governments throughout the state to implement standards as they become effective.

Squire submits more reports to the Office of the Utah State Auditor than any other firm. Squire serves over 70 government and nonprofit entities annually whose financial statements must be audited in accordance with *Government Auditing Standards*. A partial list of these clients is as follows:

Client	Location	Contact	Phone	Years of Engagement
Counties/Municipality:				
Salt Lake County	Salt Lake City, Utah	Shanell Beecher	385-468-7102	15 *
Summit County	Coalville, Utah	Matt Leavitt	435-336-3254	5 *
City of South Salt Lake	Salt Lake City, Utah	Crystal Makin	801-483-6000	5
Other Governments:				
Fox Hollow Golf Course	American Fork, Utah	Jaxson Taylor	801-756-3594	20
Metropolitan Water District of Orem	Orem, Utah	Ruth Ann Ivie	801-221-0837	18
Southern Utah Valley Power Systems	Springville, Utah	Blake Anderson	801-465-9273	17
Timpanogos Special Service District ²	American Fork, Utah	Richard Mickelsen	801-756-5231	16 *
Greater Salt Lake Municipal Services District	Salt Lake City, Utah	Marla Howard	385-468-6677	1 *

We would encourage you to contact any of the entities listed to learn about their experience with Squire. These individuals can provide you with a unique perspective about the experience, knowledge, professionalism, and service Squire’s governmental audit team provides.

What Squire Clients Are Saying



“Squire has conducted financial audits for the Utah Local Governments Trust and many Trust members for years. We value Squire’s expertise, transparency, and professionalism.”

– Steven A. Hansen
Utah Local Governments Trust



“Squire & Company has been our auditor for over 20 years. We have found their service to be timely, accurate and extremely helpful in keeping us current with GASB standards. Most importantly however, their professionalism in their interactions with us and our employees has been exceptional. They have truly added value to our organization far beyond an audit opinion. “

– Tim Leffel
Davis School District



“Because governmental accounting is so specialized, it is critical that an auditor not only understands, but is fluent in the technical accounting concepts and issues surrounding governments. Squire has that expertise and the amount of partner time and attention they provide is unrivaled. Our accounting has improved tremendously from their recommendations over the years and we have benefited greatly from their experience and expertise. Squire’s knowledge of governmental accounting and auditing is unmatched in the local audit community.”

– Shanell Beecher
Salt Lake County

PROPOSAL TO PROVIDE AUDIT SERVICES

C. Audit Approach

We will work closely with District accounting personnel in planning and conducting the audit. We will also work with District management to identify specific areas to emphasize in order to obtain the desired level of audit coverage in those areas.

We will audit the financial statements of North Summit Fire District for the year ending December 31, 2023. Our audit will be conducted 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 and the provisions contained in the *State Compliance Audit Guide*.

We use practice aids developed to provide an efficient, technically sound audit approach for local governments. We will tailor our audit to address the risks associated with your individual audit; a risk assessment approach provides a method to identify higher-risk areas so that audit effort can be focused on those areas.

Our audit approach can be divided into the following broad steps:

Perform procedures regarding acceptance/continuance of the client relationship, evaluate compliance with ethical requirements (including independence), and establish an understanding with the client in an engagement letter.

Establish planning materiality for each opinion unit and perform risk assessment procedures to gather information about the government and its environment that may be relevant in identifying risks of material misstatement of the financial statements. In accordance with the AICPA Audit and Accounting Guide for State and Local Governments, multiple measures of materiality for an individual opinion unit will be used and a lower materiality level will be established for particular items.

Gather the information to understand and evaluate the design and implementation of the government's internal control system.

Synthesize the information gathered, identify risks (both overall and specific) that could result in material misstatement of the financial statements, and develop an overall audit strategy for each audit area (for example, substantive procedures or a combined approach of substantive procedures and tests of controls).

Assess the risks of material misstatement of the government's financial statements.

Develop and perform appropriate responses (further audit procedures) to the assessed risks of material misstatement of the financial statements considering the overall audit strategy and planning materiality. These audit procedures will include tests of transactions (revenues, receipts, disbursements, purchasing, payroll, adjustments, and inventories), summaries, estimates, and disclosures.

Evaluate audit findings and evidence.

Prepare required reports and communications.

PROPOSAL TO PROVIDE AUDIT SERVICES

We work as a team on our audit engagements and involve you in the process to ensure you are satisfied with our approach and the results of the audit. We communicate with management continually throughout the process to ensure the audit progresses efficiently and questions are resolved quickly. We do not plan to use the services of specialists in our audit.

It is customary for a firm partner or manager to be on site with our audit teams for most audit procedures. This practice facilitates our supervision of the engagement and also allows decisions to be made readily during the audit process.

Reporting standards require the District to include management's discussion and analysis (MD&A) with the financial statements. This and other required supplementary information (RSI) will be subject to certain procedures, consisting primarily of inquiry and comparisons. Our report will include our consideration of the RSI. We are also available to advise the District in the preparation of the MD&A.

We will communicate to management matters and issues as outlined in AICPA Professional Standard AU-C, Section 260, *The Auditor's Communication with Those Charged with Governance*. This will be in the form of a letter and will be delivered at the completion of our audit.

In addition to the reports required by *Government Auditing Standards*, and the *State Compliance Audit Guide*, we may prepare a letter to management that will include deficiencies, findings, and recommendations relative to internal controls, compliance with laws and regulations, as applicable, and adherence to generally accepted accounting principles that are not required to be communicated elsewhere. The letter will include the status of prior-year comments and the written responses from the District for each recommendation.

D. Time Requirements

Upon your approval, we plan to perform our audit as follows:

Activity	Timing
Planning	March
Testing of transactions and accounts	April
Drafting of financial and other reports	May
Report delivery	June

PROPOSAL TO PROVIDE AUDIT SERVICES

E. Fees

Based upon our knowledge of the District, our review of District financial information and reports and our experience with similar engagements, we anticipate approximately 60 hours will be required to complete the audit for the year ended December 31, 2023.

Our fee for the audit and related services will be \$13,600 for the year ended December 31, 2023. A breakdown of hours by staff level and our standard fee is as follows:

Staff Level	Rate	Hours	Amount
Partner	\$ 400	12	\$ 4,800
Professional	200	56	11,200
Secretarial	100	10	1,000
		<u>78</u>	<u>\$ 17,000</u>

If a single audit is required for the year ended December 31, 2023, an additional fee for \$5,000 will apply.

We anticipate that we will provide audit services for the following four years. For those years, our fees will be as follows:

Year Ending December 31,	Fee
2023	\$ 17,000
2024	17,750
2025	18,500
2026	19,250
2027	20,000

Our proposal anticipates moderate growth and no substantial changes in the District, audit and accounting and reporting standards, or major federal and state awards. Our fee includes travel and other audit-related costs. Any increase in the audit fee will be immediately disclosed to the District Administrator.

Other accounting services and consultation are available upon your written approval at our standard rates or at a negotiated fee.

PROPOSAL TO PROVIDE AUDIT SERVICES

F. Additional Information

Non-discrimination Clause

We affirm that Squire & Company, PC does not discriminate against any individual because of race, religion, sex, color, sexual orientation, gender identity, age, disability, or national origin, and that these shall not be a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Conflict of Interest

We affirm that none of our officers, employees, or immediate family members of officers and employees is or has been an elected official, employee, board member, or commission member of the District or its affiliates. We have not provided any compensation in any form, whether directly or indirectly, to an elected official, board member, or commission member of the District or its affiliates.

Professional Liability and Workers Compensation Insurance Coverage

We certify that we have, and will continue to obtain, adequate professional liability and workers compensation insurance coverage.

Record Retention

We will retain copies of all audit working papers, audit programs, time control records, and reports for a period of at least six years after completion of related services and such records are available for inspection by the District and oversight agencies, as requested.

Debarment

We certify that neither our firm nor its principals are presently debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract by any governmental department or agency.

Other Services

The District will have access to all the professionals and the resource library at Squire. In addition, we stand ready to assist the Organization in implementing new accounting and regulatory standards as they become effective.

Our Commitment

Our goal is to do a little more than our clients expect. We trust this proposal meets your expectations. We know we can provide a quality product while giving the District the personal and professional attention it seeks.

SQUIRE AT A GLANCE - 2022

Government Clients



21 School Districts	7 Counties/ Municipalities
33 Charter Schools	36 Other Government Entities

Government Engagements

Financial Statements Audits:	85
Single Audits:	33
State Compliance:	85
Other Engagements:	16

Total # of Reports: **219**

What Squire Clients Are Saying



Squire by the Numbers



Total Public Revenues Audited

\$7 BILLION



**PROPOSAL TO PROVIDE
AUDITING SERVICES TO
NORTH SUMMIT FIRE DISTRICT**

Proposal provided by: Gilbert & Stewart, CPA's
190 West 800 North, Provo, Utah 84601
(801) 377-5300

Contact Individual: Ron Stewart, CPA

Proposal Submitted February 5, 2024

NORTH SUMMIT FIRE DISTRICT

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GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

February 5, 2024

North Summit Fire District
PO Boox 187
Coalville, Utah 84017

Thank you for the opportunity to submit our proposal to provide audit and other services as described in your request for proposal for North Summit Fire District for the year ending December 31, 2023, with possible extensions for four succeeding years. We believe we are the entity’s best choice for auditing services because we are uniquely qualified and experienced in providing auditing services to governmental entities.

We believe that our detailed response to the request for proposal demonstrates that:

- We have extensive experience in local government accounting and auditing. We believe that, compared to other firms, large and small, our partners and managers are more directly involved with our clients on a continuing basis. The team that will perform your audit will be highly trained and experienced.
- We have extensive experience auditing local Governments. Our staff has detailed knowledge of the specific auditing and reporting requirements of a local government.

We are committed to providing North Summit Fire District with technical excellence and superior service with the highest level of professionalism.

Gilbert & Stewart CPA, PC was organized in 1974. We serve our clients from three locations, Provo, American Fork, and Heber. Ron Stewart, CPA, is the individual to contact if questions arise. Our firm contact information is as follows:

Gilbert & Stewart CPA, PC
190 West 800 North, Suite #100
Provo, Utah 84601
(801) 377-5300 (801) 373-5622 (Fax)
Email: rstewart@gilbertandstewart.com

As you read our proposal, you will see that we have the necessary experience, technical expertise and other resources required for this engagement.

We thank you in advance for your consideration.

Gilbert & Stewart

Gilbert & Stewart, CPA’s

Gilbert & Stewart Profile

We are pleased to submit the following information in response to your request for a proposal of audit services for North Summit Fire District.

General Background Information

The firm of Gilbert & Stewart CPA PC, a local firm, was organized in 1974 and has served clients from our Provo, American Fork and Heber locations since that time. This audit will be conducted from our Provo office. Gilbert & Stewart has gained a solid reputation in governmental auditing. The principals of Gilbert & Stewart have been established and practicing for periods up to 44 years. Ron Stewart is the individual to contact if questions arise.

Gilbert & Stewart (A Professional Corporation)
Certified Public Accountants
190 West 800 North, Suite #100
Provo, Utah 84601
(801) 377-5300 (801) 373-5622 (Fax)
Email: rstewart@gilbertandstewart.com

Audit Team

Gilbert & Stewart has an audit staff of 20 professionals: 5 Partners, 2 Managers, 8 Accountants, 3 Secretaries and 3 interns. We maintain significant partner involvement in the engagement and pride ourselves in our staff retention.

Below is a summary of key personnel that will be assigned to the audit. Please see the attached resumes for qualifications and experience:

Ron Stewart, CPA –Audit Partner
Spencer Hintze – Audit Manager
Kurt Gilbert – Audit Staff

Firm Qualifications

Gilbert & Stewart has had varied and extensive experience in auditing government entities including counties, cities, school districts, special improvement districts, non-profit government grant agencies, etc. (A list of some audit client references is attached).

The primary focus of our accounting and auditing practice is governmental, not-for-profit, retirement plans, and other industries. Prospective clients are screened carefully to ensure that the principals meet our high standards of integrity and business ethics. We believe that the image of our firm is reflected in the image of our individual clients.

The firm and/or individual principals have the following affiliations and memberships, among others:

1. American Institute of Certified Public Accountants (AICPA)
2. Utah Association of Certified Public Accountants (UACPA)
3. The Government Finance Officers Association (GFOA)
4. The AICPA Center for Audit Quality
5. The Association of Certified Fraud Examiners
6. AICPA Private Companies Practice Section

Members of the firm have conducted seminars, undertaken speaking engagements, and served on various committees and boards including leadership on those committees and boards.

Gilbert & Stewart engages in extensive recruitment processes to seek out only highly qualified and proven personnel to provide exceptional service to our clients. Each year general and specialized training programs are attended by all of our staff. Each member of our staff is required to participate in a minimum of 40 hours of continuing education each year and also participate in at least 24 hours of highly specialized governmental accounting and auditing continuing education every two years.

Computerized Systems

To maximize our cost effective and efficient auditing techniques, Gilbert & Stewart has made a significant commitment to purchasing and implementing state-of-the-art technology and software systems in our audit processes. We utilize extensive internet, local area network, and electronic paperless work paper solutions that allow our professionals to access all our systems from the field.

Our experience in auditing has also given us the necessary knowledge to be familiar with and have the ability to audit all computerized accounting systems, QuickBooks in particular.

Positive Affirmations

Gilbert & Stewart does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and these are not a factor in consideration for employment, selection for training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion or separation.

Gilbert & Stewart is properly licensed for practice as a Certified Public Accounting firm in the State of Utah.

Gilbert & Stewart is independent of North Summit Fire District as defined in the AICPA's *Rules of Conduct*, and by the requirements of the *Government Auditing Standards*, 2018 revision published by the U.S. General Accounting Office.

Gilbert & Stewart meets the continuing education and external quality review requirements contained in the *Government Auditing Standards*; 2018 revision published by the U.S. General Accounting Office.

What Sets Us Apart

Gilbert & Stewart is different than most firms because partners and managers are on-site performing tests and audit procedures along with other staff members. This allows us to address critical issues up-front rather than later when reviews are performed. We have found that our clients enjoy the interaction with partners and the job is completed in a much more efficient manner when issues can be resolved immediately. Our firm approach is to have a partner on the audit rather than in the office.

Audit Requirements and Deadlines

It is our understanding that this is a proposal to audit the basic financial statements of North Summit Fire District including all business type activities each major fund, and the aggregate remaining fund information, all blended and discretely presented component units will be included in the financial statements. This proposal also includes all compliance auditing and control systems review as required by *Government Auditing Standards*, Uniform Guidance and State Compliance Audit Guide.

We understand the deadlines for the various reports as detailed in the RFP and have extensive experience with the required reporting deadlines of governmental entities. We will work with entity personnel to schedule and plan the field work in such a manner as to be able to complete our testing and reviews and assist in the preparation and review of the financial statements within the expected timeframe. It is our expectation that the financial statements will be ready for issuance by June 15th of each year.

Audit Approach

Over the years our approach to auditing has been one of providing assistance to audit clients whenever and however possible including, but not limited to, providing management letter recommendations on matters that may come to our attention during the course of the audit. Our collective experience and our library of resource materials allows us to act in a management advisory capacity on accounting, audit, tax, or other issues that may arise during the year. We have also had experience in qualifying auditees' reports for the certificate of excellence in financial reporting awards given by governmental organizations.

Our audit will be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit act and will include tests of the accounting records of North Summit Fire District and other procedures we consider necessary to enable us to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and the single audit act and to report on North Summit Fire District 's compliance with laws and regulations and its internal controls as required by *Government Auditing Standards*. Our audit will also cover all requirements of the State of Utah Legal Compliance Audit Guide. We will also provide a comprehensive management letter including findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles. Also included in that letter will be the District's response to any findings presented. If the District declines to respond, that will be noted in the letter as well.

Our audit fieldwork will be determined by our evaluation of accounting systems and controls, by evaluation of audit risk and materiality, and will consist of both compliance and substantive testing based upon those evaluations. We would expect the cooperation of North Summit Fire District 's personnel in providing a suitable place to work, in helping to locate records, preparation of schedules where possible, and by responding to questions. We would, however, try not to be unnecessarily disruptive of day-to-day operations.

Gilbert & Stewart uses remote access technology to maximize efficiency during fieldwork. This technology affords us the opportunity to access the full array of resources of our Firm's servers while conducting the on-site audit work. To fully utilize our remote access system, we require high-speed internet connections in the audit room.

We do not anticipate the use of any specialists in regard to this engagement.

Peer Review

Gilbert & Stewart is a member of the Private Companies Practice Section of the Division for CPA Firms of the American Institute of Certified Public Accountants. We have undergone seven peer reviews administered by the Private Companies Practice Section, which review serves to document and enhance the quality of our auditing procedures. Our last review was performed in 2021 and we received a pass rating (the best rating that can be received). A copy of the report is attached.

Experience With Governmental Audits

Some of the Governmental entities for which we have provided audit services include:

	<u>Years of Service</u>
South Utah Valley Solid Waste District Terry Ficklin, General Manager Springville, Utah (801) 489-3027	10+
Grand County Emergency Medical Services Special Service District. Andy Smith, Executive Director Moab, Utah (435) 259-1301	4
Jordan Valley Water Conservancy District Brian McCleary, Controller West Jordan, Utah (801) 565-4300	7
Salt Lake Service Area #3 Keith Hanson, General Manager Snowbird, Utah 84092 (801) 278-9660	4
Midway Sanitation District Becky Wood, General Manager Midway, Utah 84049 (435) 654-3223	10+
Wasatch Waste and Recycling District Paul Korth, Finance Director Midvale, Utah 84047 (385) 468-6325	3
South Jordan City Sunil Naidu, Finance Director South Jordan, Utah 84095 (801) 446-4357	10+
Magna Water District Leisle, Fitzgerald, District Controller Magna, Utah 84095 (801)-250-2118	1

Additional references can be provided upon request.

AUDIT FEES

We have included below our break down of hours and rates allocated to this audit. The cost proposal is included separately:

2023	Hourly	Audit &	Single Audit
	Rate	Compliance	(If necessary)
		Estimated Hours	Estimated Hours
Partners	\$ 200	31	5
Manager	150	36	8
Staff	120	45	15
Total not to exceed audit fee		<u>112</u>	<u>28</u>

Thank you for your consideration of this audit proposal.

Gilbert & Stewart

Gilbert & Stewart, CPA's

February 5, 2022

**Gilbert & Stewart, CPA's PC and the
Peer Review Committee of the Nevada Society of CPA's**

We have reviewed the system of quality control for the accounting and auditing practice of Gilbert & Stewart, CPA's PC (the firm) in effect for the year ended September 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and an audit of and employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Gilbert & Stewart, CPA's PC in effect for the year ended September 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Gilbert & Stewart, CPA's PC has received a peer review rating of **Pass**.



LITZ & COMPANY, PC

PERSONNEL EXPERIENCE AND QUALIFICATIONS OF

RONALD J STEWART

Certified Public Accountant

Audit Partner

Graduated	1999
Degree	Master of Accountancy B.S. degree in Business Management
College	Weber State University College of Business Utah Valley State College

Qualifications:

Awarded CPA certificate from the State of Utah in 2001.

Began working for Gilbert and Stewart in 1999 and has worked on municipal, non-profit, school district, and commercial audits.

Auditing Experience including but not limited to:

Audit Partner:	South Utah Valley Solid Waste District Jordan Valley Water Conservancy District Utah Water Finance Authority Grand County EMS SSD Salt Lake Service Area #3 Wasatch Front Waste and Recycling District. Magna Water District Utah County South Jordan City
----------------	--

Many other Governmental, Non-Profit, and Commercial entities

Attends annual government accounting and auditing update courses sponsored by the Utah Association of CPAs.

Attended: Utah State Government Audit Update (attended annually)
UACPA State & Local Government Update (attended annually)
AICPA Practitioners' Symposium (attended annually)

Member of the American Institute and Utah Association of CPAs,
Member of Government Finance Officers Association
Member of Utah Government Finance Officers Association.

PERSONNEL EXPERIENCE AND QUALIFICATIONS OF

SPENCER HINTZE

Certified Public Accountant

Partner/Manager

Graduated	2012
Degree	Master of Accountancy B.S. Accounting
College	Southern Utah University Utah Valley University Woodbury School of Business

Qualifications:

Received Certified Public Accountant license from State of Utah in 2018.

Began working for Gilbert and Stewart in 2012 and has worked on municipal, non-profit, school district, employee benefits, and commercial audits.

Auditing Experience including but not limited to:

- Jordan Valley Water Conservancy District
- Midway Sanitation District
- Grand County EMS SSD
- Wasatch Front Waste and Recycling District
- Orem City
- Saratoga Springs City
- South Jordan City
- Utah Water Finance Authority
- Eagle Mountain City
- Utah County
- South Sanpete School District

Many other governmental, non-profit, employee benefits, and commercial entities

Attends Annually: Utah State Government Audit Update
UACPA State and Local Government Update

Member of the AICPA and the UACPA.

PERSONNEL EXPERIENCE AND QUALIFICATIONS OF

KURT GILBERT
Certified Public Accountant
Certified Management Accountant
Manager/Staff

Graduated Degree	2018 Master of Accountancy B.S. Degree in Accounting
College	Brigham Young University Marriott School of Business

Qualifications:

Received Certified Public Accountant license from State of Utah in 2018. Kurt is also a Certified Management Accountant (CMA).

Began working for Gilbert and Stewart in 2016 and has worked on municipal, non-profit, school district, and commercial audits.

Auditing Experience including but not limited to:

- Utah County
- South Jordan City
- Orem City
- South Utah Valley Solid Waste District
- Wasatch Front Waste and Recycling District
- Payson City
- Eagle Mountain City
- Morgan County School District
- Millard School District
- Piute School District

Many other governmental, non-profit, and commercial entities

Attends Annually: Utah State Government Audit Update
UACPA State and Local Government Update

Member of AICPA and UACPA.

NORTH SUMMIT FIRE DISTRICT
COST PROPOSAL
 December 31, 2023

2023	Audit & Compliance		Single Audit (If Necessary)		
	Hourly Rate	Estimated Hours	Estimated Total	Estimated Hours	Estimated Total
Partners	\$ 200	31	\$ 6,200	5	\$ 1,000
Manager	150	36	5,400	8	1,200
Staff	120	45	5,400	15	1,800
Total not to exceed audit fee		112	\$ 17,000	28	\$ 4,000

Not to exceed Fee 2024-2027:

	<u>Audit & Compliance</u>	<u>Single Audit (if Necessary)</u>	<u>Total Not to Exceed Fee</u>
2024	\$17,500	\$4,000	\$21,500
2025	\$18,000	\$4,000	\$22,000
2026	\$18,500	\$4,000	\$22,500
2027	\$18,500	\$4,000	\$22,500

North Summit Fire District

Staff Report

Date: 2/5/2024

To: Administrative Control Board, North Summit Fire District

From: Benjamin L. Nielson, Fire Chief

Subject: Proposal for the Acquisition of Ladder 1 (Ogden)

Introduction

This staff report presents a proposal to the Administrative Control Board (ACB) for the acquisition of Ladder 1 from the Ogden Fire Department. The purpose of this report is to provide the ACB with essential data regarding the condition of Ladder 1, including past pump and aerial test results. Ladder 1 is currently in good operating condition and could serve as a valuable interim solution for our district until newer apparatus becomes available. We have concerns about the reliability of Engine 22 and anticipate further issues, making a 'stop-gap' measure necessary. While Ladder 1 is 20 years old and not a long-term solution, it can bridge the gap until we can procure a more dependable and newer fire engine. However, the acquisition of such fire engines is estimated to be 2-4 years away even if we initiate the purchase process immediately.

Background

As of February 2nd, 2024, Siddons Martin conducted an assessment on T-21's drivability and determined it requires approximately \$3,000 in repairs to be roadworthy. This investment is necessary to increase its resale value. If the pump remains non-functional, T-21's value would diminish significantly. We recommend using the proceeds from the sale of T-21 to offset the cost of acquiring Ladder 1.

Current Status

Age and Condition: Ladder 1 is a 20-year-old apparatus manufactured in 2004. Ogden Fire has provided all required documentation, including last year's pump and aerial test results (attached). Siddons Martin will further analyze the available data and provide us with a comprehensive summary. To the best of our knowledge, the apparatus has undergone regular maintenance, repairs, and inspections. Any identified issues have been addressed, and we are expecting the inspection report to confirm its condition.

Operational Efficiency: The purchase of Ladder 1 would allow us to have a Type 1 Fire Engine at all Fire District stations, ensuring that we can maintain our anticipated improved ISO rating upon its release. Over the past year, apparatus-related issues have necessitated the relocation of engines for repairs, impacting operational efficiency.

Safety Concerns: Siddons Martin has been engaged to conduct a safety inspection and an overall assessment of the apparatus in Ogden. We anticipate having the results available for the February 8th, 2024 board meeting. If unavailable by that date, we will expedite the delivery of this critical safety data.

Replacement Plans: It is essential that we plan ahead and secure a position on an approved vendor's list for the construction of a new engine to ensure long-term stability. These vendors typically have lead times of 2-4 years for the construction of a fire engine with comparable costs to those of used engines currently available.

Financial Considerations

Maintenance Costs: It should be noted that maintenance and repair costs for Ladder 1 could be higher compared to a standard fire engine.

Resale Value: The resale value of Ladder 1 may be lower than our intended purchase price. However, with proper maintenance, we expect it to be in better condition than our current Truck 21.

Budget Impact: Ogden Fire has set the price for Ladder 1 at \$30,000, and our attempts to negotiate a lower price have been unsuccessful. As this expense does not qualify for impact fees, it would need to be funded from the Capital account. Additionally, please be reminded that this amount exceeds the spending limits previously established for the Fire Chief, necessitating board approval.

Recommendation

Based on the forthcoming assessment by Siddons Martin regarding the condition, efficiency, and safety standards of Ladder 1, it is recommended that the Board of Directors approve the following actions:

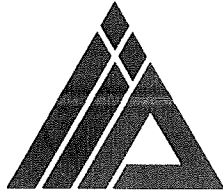
1. Approve the expenditure of \$30,000 from the Capital fund for the purchase of Ladder 1 from Ogden Fire.
2. Allocate the proceeds from the sale of Truck 21 toward the acquisition of Ladder 1.

Attachments:

- Ogden 2023 Ladder 1 Pump Test
- Ogden 2023 Ladder 1 Aerial Test

CERTIFICATION

NO



INDUSTRIAL™ INSPECTION & ANALYSIS

IIA LIFTING SERVICES

PO Box 5609 • Peoria, AZ 85382

Telephone: (800) 992-1111

Inspection and Testing
of
Aerial Fire Apparatus and Emergency Vehicles

in accordance to
NFPA 1911

INSPECTION REPORT

Project No.

657

Customer

City of Ogden

Unit No.

5004

Scott Wolff

Inspector

Scott Wolff

Signature

December 5, 2022

Date

OIL ANALYSIS TRACKING NO.

700968086



DISCLAIMER

The information provided in this report is the result of the specific testing and inspection procedures conducted by Industrial Inspections & Analysis (IIA) and its subsidiaries, on the equipment and identified herein, as limited by the scope of work authorized by the customer. The Test Results reflect only the conditions of the components tested or inspected within the scope of work authorized. We have reviewed neither the maintenance records nor the actual use of the equipment before or after the date of the testing or inspection. No attempt has been made and no information is rendered with respect to any conditions of the equipment or any component other than as expressly stated in the written Test Results. Specifically, but without limitations, no information, testing or inspection services are rendered concerning equipment design, suitability of the equipment for any particular purpose of the future serviceability of the equipment. The Test Results should not be construed as statement that the equipment is safe or serviceable.

The information provided in this report is not a substitute for proper use, maintenance, modification, inspection and repair of the equipment, who shall assure safe operation of the equipment within its intended limitation. Furthermore, nothing in the Test Results should be construed as a recommendation for corrective action and IIA has not and will not supervise corrective action of any condition found to exist, as such in the sole responsibility of the owner/operator and it is hereby expressly excluded from the scope of the work performed by IIA. The Test Results are intended solely for informational purposes of the customer and should not be utilized or relied upon by any other person.

Any inspection item unspecified on this report will be addressed and notated on the Defects Summary Page.



Unit Information

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT
Supervisor / Contact:	Trent Nelson	Division:	Fire Dept.

Device
Pierce
2004
105' HDL
JOB: 15436
100 ft
4,131
1,212

Manufacturer
Year
Model No.
Serial No. / VIN No.
Device Length / Device Capacity
Engine Hours / Vehicle Mileage
PTO Hours / Plate No. (Number,ST)

Chassis
Pierce
2004
Dash
4P1CT02H64A004004
500 lbs
113,444
93118 UT

Aerial Ladder Inspection

in accordance To NFPA 1911

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

X = Acceptable R = Repair or Replace (see Defect Summary) N = Not Applicable

Inspection Detail		ID	Inspection Detail		ID
1	Manufacturers Recommendations And NDT	X	44	Stabilizer Extension Drift Test	X
2	Service Record Check for Defective Conditions	X	45	Holding Valves On Extension Cylinders	X
3	Hydraulic Components Check	X	46	Operating Controls	X
4	Turntable Torque Box Inspection And Test	X	47	Levelling Indicator	X
5	Rotation Bearing Mounting Bolts	VT/UT/TQ	48	Diverter Valve	X
6	Torque Box Mounting To Frame	VT/MT	49	Positive Stops	X
7	Tractor-Drawn Components, Mount	N	50	Stabilizer Deployment	X
8	Suspension System	VT	51	Manual Spring Locks	N
9	Rotation Gear And Bearing	X	52	Tractor Lockout Device	N
10	Rot. Gear Reduction Box Mounting	VT/TQ	53	Aerial Ladder Inspection And Test	X
11	Structural Components	VT	54	Structural Mods, Improper Repairs, Added Weight	X
12	Rotation Hydraulic Swivel	X	55	Aerial Ladder Weldments	VT/MT
13	Hydraulic Lines And Hose In Turntable	X	56	Aerial Ladder Fasteners	X
14	Elevation, Extension, Rotation Locks	X	57	Aerial Ladder Section Alignment	X
15	Power Takeoff (PTO)	X	58	Hydraulic, Pneumatic, Electrical Lines In Ladder	X
16	Hydraulic Pump	X	59	Top Rails	VT
20	Elevation Cylinders	X	60	Vertical And Diagonal Braces	VT
21	Elevation Drift Test	X	61	Base Rails	VT
22	Holding Valves On Elevation Cylinders	X	62	Rungs	VT
23	Operation Controls	X	63	Folding Steps	VT
24	Load Limit Indicator	X	64	Rollers	X
25	Emergency Hand-Crank Controls	N	65	Guides, Babbitts, Wear Strips, Pads, Slide Blocks	X
26	Auxiliary Hydraulic Power	X	66	Extension Sheaves	X
27	Turntable Alignment Indicator	X	67	Extension Cables	X
28	Throttle Control	X	68	Extension And Retraction Motor	X
29	Communication System	X	69	Cable Separation Guide	X
30	Relief Hydraulic Pressure	X	70	Winch Holding Capacity	N
31	Unit Main Frame	VT	71	Brake Holding Capacity	N
32	Transmission / Aerial Interlocks	X	72	Extension And Rung Alignment	VT
33	Engine Speed Interlocks	X	73	Ladder Locks	N
34	Breathing Air System	N	74	Ladder Cradle	VT
35	Stabilizer Inspection And Test	X	75	Ladder Bed Lock	N
36	Stabilizer Structural Components	VT/MT	76	Stop Mechanism	X
37	Stabilizer Pads	X	77	Maximum Extension Warning Device	X
38	Stabilizer Mounting - Frame, Box	VT	78	Ladder Illumination	X
39	Hydraulic Lines And Hoses In Stabilizer System	X	79	Extension Cyl. Anchor Ears, Plates	VT/MT
40	Stabilizer Interlock System	X	80	Extension Cylinder Pins	UT
41	Stabilizer Warning Device	X	81	Extension Cylinder	X
42	Stabilizer Cylinder Hinge Pins	UT	82	Extension Cylinder Drift Test	X
43	Stabilizer Extension Cylinders	X	83	Holding Valves On Extension Cylinder	X

Aerial Ladder Inspection

in accordance To NFPA 1911

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

Inspection Detail	ID	Inspection Detail	ID
84 Tip Controls	N	91 Waterway Pressure Test	N
85 Horizontal Load Test	X	92 Water Flow Meter Accuracy	N
86 Maximum Elevation Load Test	X	93 Water Pressure Gauges Accuracy	N
87 Operation Test	X	94 Relief Valve Operation, At Manufactures Setting	N
88 Waterway System Test	N	95 Signs In Place And Legible	X
89 Operational - Free Of Corrosion, Blockage, Defects	N	96 Hydraulic Fluid	X
90 Waterway - Attaching Brackets VT	X	97 Record Of Torque Verification & NDT	X

Operational Test

in accordance to NFPA 1911

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

Inspection Item	Specification	Actual	Comments	Result
-----------------	---------------	--------	----------	--------

Engine Idle RPM				
Low	---	7 rpm	From gauge in cab.	PASS
High	---	1375 rpm	From gauge in cab.	PASS

Stabilizer Deployment				
Front Center	Combined deployment < 90 sec.	sec.		PASS
Right Forward		10 sec.		
Right Center		sec.		
Right Rear		8 sec.		
Rear Center		sec.		
Left Rear		7 sec.		
Left Center		sec.		
Left Forward		9 sec.		
Total			34 sec.	

NFPA 3 WAY - Operation From Pedestal Controls				NFPA 1901
Lower Control ONLY	120 sec.	79 sec.	Fully elevated & extended, rotated 90.	PASS

Optional Timing Test (Ladders Only at Full Extension and 0°)		Travel Distance		Travel Duration	
Boom Up	N/A ft/sec.	ft/sec.	ft	sec.	
Boom Down	ft/sec.	ft/sec.	ft	sec.	
Boom Extension	ft/sec.	ft/sec.	ft	sec.	
Boom Retraction	ft/sec.	ft/sec.	ft	sec.	
Boom Rot. (CW)	ft/sec.	ft/sec.	ft	sec.	
Boom Rot. (CCW)	ft/sec.	ft/sec.	ft	sec.	

Stabilizer Cylinder Drift		Measurement		Test Duration	
Front Center	in/hr	in/hr	in	hr.	
Right Forward	0.500 in/hr	0.000 in/hr	0.000 in	1 hr.	PASS
Right Center	in/hr	in/hr	in	hr.	
Right Rear	0.500 in/hr	0.000 in/hr	0.000 in	1 hr.	PASS
Rear Center	in/hr	in/hr	in	hr.	
Left Rear	0.500 in/hr	0.000 in/hr	0.000 in	1 hr.	PASS
Left Center	in/hr	in/hr	in	hr.	
Left Forward	0.500 in/hr	0.000 in/hr	0.000 in	1 hr.	PASS

Extension / Upper Cylinder Drift		Measurement		Test Duration	
Left	1.000 in/hr	0.125 in/hr	0.125 in	1 hr.	PASS
Right	1.000 in/hr	0.063 in/hr	0.063 in	1 hr.	PASS

Operational Test

in accordance to NFPA 1911 Chapter 22

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

Inspection Item	Specification	Actual	Comments	Result
-----------------	---------------	--------	----------	--------

Elevation / Lower Cylinder Drift	Specification	Actual	Measurement	Test Duration	Result
Left	0.500 in/hr	0.125 in/hr	0.125 in	1 hr.	PASS
Right	0.500 in/hr	0.125 in/hr	0.125 in	1 hr.	PASS

Rotation Bearing	Minimum	Maximum	Measurement	Result
Pinion Gear 1 - Backlash	0.015 in	0.030 in	0.022 in	PASS
Pinion Gear 2 - Backlash	N/A in	in	in	
Bearing Clearance	0.000 in	0.080 in	0.019 in	PASS

Vehicle Mounted Breathing Air Bottles	Cylinder Type	Last Qual. Date	Due Date	Result
Tank 1 - Hydrostatic Test Verification		N/A		PASS
Tank 2 - Hydrostatic Test Verification				

Hydraulic Relief Valves				
Bedded	psi	psi	psi	Result
System (Ladder Retracted)	3000 psi	2958 psi	At full retraction.	PASS
Emergency	psi	psi		

Ladder Load Test				
Horizontal	500 lbs	500 lbs	0 degrees, fully extended.	Result
Maximum Elevation	500 lbs	500 lbs	Fully elevated and extended.	PASS

Platform Stability Load Test				
Stability Load Test	lbs	lbs	N/A	Result
				PASS

Ladder Twist				
Base	0.250 in	in	in	Result
Second	0.250 in	0.063 in		
Third	0.250 in	0.063 in		
Fouth	in	in		
Fly	0.250 in	in		
Total	1.000 in	0.126 in	From butt of base to tip of fly.	PASS

For additional information, refer to the most current copy of the NFPA 1911 Standard as well as the edition of NFPA 1901 Standard in place during the time of device manufacture.

Refer to Defect Summary page for additional comments and/or instructions pertaining to the results of the above inspection items.

Any gauge that reads off by more than 10 percent shall be recalibrated, repaired, or replaced.

Bolt Torque

in accordance to NFPA 1911

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

Boom Rest / Cradle				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.75 in	Bolt Grade:	8	Torque Spec:	Tight ft•lb

Top Turntable Bearing Attachment Bolts				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.88 in	Bolt Grade:	8	Torque Spec:	650 ft•lb

Bottom Turntable Bearing Attachment Bolts				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.88 in	Bolt Grade:	8	Torque Spec:	650 ft•lb

Rotation Gear Box Bolts				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.50 in	Bolt Grade:	8	Torque Spec:	101 ft•lb

Torque Box Mounting Bolts				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.75 in	Bolt Grade:	8	Torque Spec:	357 ft•lb

Stabilizer Bolts				ALL Bolts Accessible? - YES	
Bolt Shank Size:	0.63 in	Bolt Grade:	8	Torque Spec:	201 ft•lb

*Only bolts that were accessible during the time of inspection where torqued utilizing manufactures specifications. Other bolts requiring annual torquing that are not listed above will be notated on the Defect Summary page.



Aerial Apparatus Request for Certification

City of Ogden _____

Department, City, District or Company

Street or Post Office Box _____

City, State and Zip Code _____

Email address _____

I, _____ as the _____ of the
 _____ City of Ogden _____ do hereby certify that all items on the Defect Summary page that were
 recorded as being Category I deficiencies have been repaired in accordance to the manufacturer's specifications. As a
 result, certification of the department's aerial apparatus is now possible. Therefore, please issue the corresponding
 Certificate of Inspection for _____ 5004 _____.

Sincerely,

 Print Name

 Signature

 Date

FOR OFFICIAL USE ONLY			
WO No.:	169122	Inspector:	Scott Wolff
Project No.:	657	Inspection Date:	12/5/2022

NDT Data

in accordance to NFPA 1911 Chapter 22

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT

Ultrasonic Inspection ^(1,2)

Manufacturer	Olympus	Serial No.:	191436607
Model	45 MG	Transducer MHz	5
Couplant Manufacture	ULTRASONIX	Couplant Batch No.	510-08

Magnetic Particle Test ⁽³⁾

Manufacturer	Keiyu	Serial No.:	21506
Model	KY-P2	Amps	Permanent Yoke
Particulant Manufacture	Met-L-Chek	Particulant Type	Dry
Particulant Batch No.	7793D18	Color	Grey

Dye Penetrant Test ^(4,5,6)

Name of Penetrant	N/A	Temp (surface / ambient)	/ °F
Penetrant Batch No.		Penetrant Dwell Time	
Developer Batch No.		Developer Dwell Time	

Hardness Test ⁽⁷⁾

Manufacturer	N/A	Serial No.:	
Model		Lowest Accept. Reading	

The non-destructive testing specified in this report comply to NFPA 1911 Chapter 22.7, Nondestructive Testing Procedures, and are consistent with ASTM E 1316, Standard Terminology for Nondestructive Testing. The ANAB Accreditation, and the corresponding logo, apply only to the following NDT Test methods and their inspection procedures.

22.7.2 All ultrasonic inspections shall be conducted in accordance with the following standards:

- ⁽¹⁾ ASTM E114, Standard Practice for Ultrasonic Pulse-Echo Straight-Beam Examination by the Contact Method
- ⁽²⁾ ASTM E797/E797M, Standard Practice for Measuring Thickness by Manual Ultrasonic Pulse-Echo Contact Method

22.7.3 All magnetic particle inspections shall be conducted in accordance with the following standard:

- ⁽³⁾ ASTM E709, Standard Guide for Magnetic Particle Examination.

22.7.4 All liquid penetrant inspections shall be conducted in accordance with the following standards:

- ⁽⁴⁾ ASTM E165/E165M, Standard Test Method for Liquid Penetrant Examination
- ⁽⁵⁾ ASTM E1220, Standard Test Method for Visible Penetrant Examination Using the Solvent-Removable Process
- ⁽⁶⁾ ASTM E1418, Standard Test Method for Visible Penetrant Examination Using the Water-Washable Process

Billing Summary

Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT
Supervisor / Contact:	Trent Nelson	Division:	Fire Dept.
Device Manufacture:	Pierce	Chassis Manufacture:	Pierce
Serial No.:	JOB: 15436	VIN No.:	4P1CT02H64A004004
Device Model No.	105' HDL	Chassis Model No.	Dash
Length / Capacity:	100 ft	500 lbs	Eng. Hours / Mileage:
Plate No. (Number,ST):	93118	UT	4,131 113,444
		Year / PTO Hours	2004 1212

Inspection Frequency

5 Year NDT

Tests Performed

Description	Performed	Results	Description	Performed	Results
Visual Test (VT)	<input type="checkbox"/> YES	<input type="checkbox"/> FAIL	Drift Test	<input type="checkbox"/> YES	<input type="checkbox"/> PASS
Operational Test (OP)	<input type="checkbox"/> YES	<input type="checkbox"/> PASS	Waterway Test	<input type="checkbox"/> NO	<input type="checkbox"/>
Magnetic Particle (MT)	<input type="checkbox"/> YES	<input type="checkbox"/> PASS	Flowmeter Test	<input type="checkbox"/> NO	<input type="checkbox"/>
Ultrasonic Test (UT)	<input type="checkbox"/> YES	<input type="checkbox"/> PASS	Liquid Penetrant (PT)	<input type="checkbox"/> NO	<input type="checkbox"/>
Stability Load Test	<input type="checkbox"/> NO	<input type="checkbox"/>	Hardness Test (HT)	<input type="checkbox"/> NO	<input type="checkbox"/>
Load Test	<input type="checkbox"/> YES	<input type="checkbox"/> PASS	Acoustic Emission (AE)	<input type="checkbox"/> NO	<input type="checkbox"/>

Additional Services Performed

Description	Performed	Results	Description	Performed	Results
DOT Inspection	<input type="checkbox"/> NO	<input type="checkbox"/>	PM Service	<input type="checkbox"/> NO	<input type="checkbox"/>
Ground Ladders	<input type="checkbox"/> NO	Qty <input type="checkbox"/>	Filter	<input type="checkbox"/> NO	Qty <input type="checkbox"/>
Hoses	<input type="checkbox"/> NO	Qty <input type="checkbox"/>	Grease or Lube	<input type="checkbox"/> NO	Qty <input type="checkbox"/>
Heat Sensor Labels	<input type="checkbox"/> NO	Qty <input type="checkbox"/>	Other*	<input type="checkbox"/>	Qty <input type="checkbox"/>

Notes or Parts Description:*

Defect Summary



Project No.:	657	Work Order No.:	169122
Date:	December 5, 2022	Unit Type:	Aerial Ladder
Customer:	City of Ogden	Unit No.:	5004
Inspector:	Scott Wolff	Location (City,ST):	Ogden UT
Supervisor / Contact:	Trent Nelson	Division:	Fire Dept.
Device Manufacture:	Pierce	Chassis Manufacture:	Pierce
Serial No.:	JOB: 15436	VIN No.:	4P1CT02H64A004004
Device Model No.	105' HDL	Chassis Model No.	Dash
Length / Capacity:	100 ft	500 lbs	Eng. Hours / Mileage: 4,131 113,444
Plate No. (Number,ST):	93118	UT	Year / PTO Hours: 2004 1212

- Category I** Those defects that are designated most serious. Defects in this category could cause a free-fall, free-rotation type incident or electrocution and are directly related to the operational safety of the device. We have recommended that the unit be removed from service until these items are repaired.
- Category II** Those defects that could lead to downtime or a more costly repair.
- Category III** Those defects that can be scheduled into a maintenance program and repaired at a later date: Not an operational or safety-related item.
- Category IV** There were no defects found at the time of the inspection.

Item	Cat.	Description of Defect
1	I	Diesel tank is leaking.
2	II	Engine and transmission are wet with oil and drops formed.
3	III	Air leak at rear of transmission.
4	III	Light under officers side front outrigger is inoperable.

IIA will issue a Certificate of Inspection as a result of the completion of a satisfactory inspection and/or the successful correction or repair of any defects that may affect certification which are listed above as Category I deficiencies.

An additional load test must be completed successfully on any item that requires load bearing components to be removed or replaced before a certificate can be issued. For all other defects, after repairs have been completed in accordance with manufacturer's guidelines, please fill out and send the completed "Certification Request" along with a copy of the repair invoice with the signature of the fire department's representative to the address below.



Benjamin L. Nielson
Fire Chief

Nicholas G. Jarvis
Deputy Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Staff Report

To: North Summit Administrative Control Board

From: Nick Jarvis, Deputy Fire Chief

Subject: Apparatus Model

Meeting Date: February 8, 2024

Introduction

This staff report seeks the approval from the Administrative Control Board to proceed with future procurement of fire apparatus to better fit the needs of the district with our unique terrain, travel distances, and staffing.

Background

The current apparatus fleet for North Summit Fire District is in need of updating for both fire and EMS.

Current Status

- Currently E-22 (Canadian Engine) is 26 years old and needs repair soon to maintain operational readiness. E-22 was undergoing repair at Siddons Martin when T-21 was placed out of service. Siddons Martin was able to stop with repairs on E-22 where they were at and return it to NSFD so we had in service fire apparatus. Understanding that there is still work to be done and E-22 is past its NFPA recommended life expectancy we would like to proceed with possible purchase of a replacement fire engine.

Park City Fire District is currently expecting the delivery of a new Type 1/3 Engine in late 2024. Park City Fire District has expressed that upon them receiving their new fire apparatus they would be willing to sell one of their Type 1/3 engines to North Summit Fire

District. We feel that this new engine to NSFD from PCFD would better fit the needs of our district when compared to the current E-22.

- Paramedic response is currently operating out of a Ford F-150 from Coalville with a Firefighter/Paramedic and the shift Captain. This is a great response model for EMS response, however, this is not ideal for fire response. The current Ford F-150 is two years old and is due for surplus in 2024.

We would like to switch to a Mini Pumper model for the Paramedic Response/Fire response from Coalville Station 21. The mini pumper would be staffed with the firefighter/paramedic and Captain. The mini pumper would carry all necessary equipment for EMS response as well as have necessary equipment and capabilities for initial fire attack with 300 gallons of water and a 1500 GPM pump.

- See attached apparatus report with pictures and descriptions.

Financial Considerations

- Surplus E-22 at a future date when new engine (PCFD) becomes available. Estimated to be able to sell for \$10,000-\$15,000.
- Surplus Paramedic Rescue (F-150) upon delivery of mini pumper. Estimated to be able to sell for \$45,000-\$50,000.
- Future purchase of Park City Engine, unknown cost at this time due to not knowing what engine they will sell.
- Purchase of mini pumper to replace Rescue 21. Cost \$350,000-\$425,000.
- See attached apparatus report with pictures and descriptions.

Future Apparatus Response & Location Consideration

With all identified needs and changes as the Fire District's Administration we would like to see the previously mentioned apparatus in these key areas. We feel this model will be better suited to the needs of the citizens for the types of calls that we respond on for both fire and EMS.

- Coalville Station 21- Used Ogden L-1 (previously mentioned in other report), New mini pumper/paramedic rescue.
- Henefer Station 22- Current Type 1/3 commercial engine, 4x4 capabilities, better suited towards mountainous terrain with wildland urban interface when compared to current E-22.
- Wanship Station 23- Future PCFD Type 1/3 commercial engine, 4x4 capabilities, great fit for the area with mountainous terrain and wildland urban interface in areas such as Tollgate.
- Future discussion on plan to replace the new/used ladder truck in Coalville. ISO rating does not require a Type 1 ladder truck for the district. We feel a new Type 1/3 commercial engine or Type 1 custom cab engine will better fit

the need financially and operationally than a ladder truck. In the attached apparatus report we have attached examples of these trucks. Current lead time on these pieces of apparatus range from 18 months to 48 months. We feel it is important due to the significant lead times to discuss the future with apparatus so that we can begin the process for securing a place in line for a new piece of apparatus. Financially we would use impact fees to make this purchase.

Recommendation

1. We are recommending approval to enter into a purchase agreement for a mini pumper and set a maximum budget amount of \$425,000 to purchase the mini pumper.
2. We are also looking for tentative agreement to purchase of the future Park City engine when it becomes available. We will come back with a formal request for approval if it is need.

Conclusion

In conclusion we feel that there is a significant and immediate need to address the North Summit Fire District apparatus. We feel that with these key changes in apparatus as well as response model changes, we will be able to provide a more safe and efficient fire and EMS service for all members of the community in which we serve.

Used Mimi Pumper currently available through Fire Trucks Unlimited.
2017 KME Ford Commercial Mini Pumper
Price \$425,000.

- Stock#: 16718
 - 2017
 - KME Fire Body
- F-550 4x4 Ford Chassis
 - 4 - Door Commercial
 - Length: 26' 6"
 - Truck Height: 8' 3"
 - Wheelbase: 203"
 - GVWR: 19,500
- Seating for 4; 3 SCBA seats
 - Mileage: 3,978
 - Engine Hours: 578
- Ford 6.7L 450 HP Diesel Engine
- Ford Automatic Transmission
- Hale 1250 GPM Side-Mount Pump
- 270 Gallon Polypropylene Tank
 - 30 gallons Foam Cell



New Pierce Mini Pumper Available August 2024- Price \$425,000

ALUMINUM BODY

NOTE:
DIMENSIONS SHOWN ARE APPROXIMATE
DIMENSIONS. DIMENSIONS IN PARENTHESES
AS MAY OCCUR OR BE NECESSARY IN
CROSS SECTIONS NOT SHOWN.

REVISIONS

NO.	DATE	BY	DESCRIPTION
1	11/23/20	AK	REVISED TO SHOW 2024 CHANGES

MANUFACTURING INC.

1500 S-238 P.O. BOX 720 FOUNTAIN VALLEY, CA 92708

37164AD

JOB NO. 137164

DATE 1-24

SALE PRICE \$425,000

DATE OF ORDER 1-24

DATE OF DELIVERY 8-24

DATE OF INVOICE 8-24

DATE OF RECEIPT 8-24

New Rosenbauer Mini Pumper
Available in 18-24 months.



Proposal prepared for:

North Summit Fire District

MINI PUMPER



Features:

- **Ford F550 chassis**
- **4 wheel drive**
- **Rosenbauer 3/16" aluminum FX Body**
- **1250 bpm pump**
- **300 gallon tank**

Current estimated price: \$350,000

Summary:

A Mini Pumper is a great option for departments looking for a quick response, go anywhere, multi roll apparatus. With 4 wheel drive capability and shorter wheelbase than a commercial engine there aren't many places a mini pumper can go. With a 1250 GPM pump and 300 gallon tank a mini pumper can provide a quick initial attack and has the capability to pump any size fire with access to either a hydrant or water tender. The storage in the body of the mini pumper is sufficient to support multi function capabilities, such as vehicle extrication and EMS Paramedic quick response.

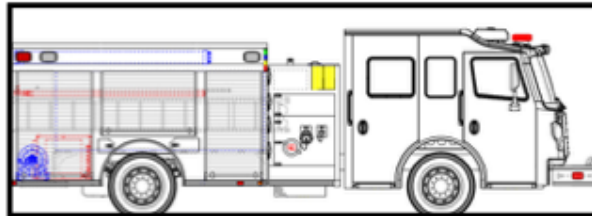
New Rosenbauer Type 1 Custom
Available in 18-24 months.



Proposal prepared for:

North Summit Fire District

CUSTOM GENERAL CHASSIS TYPE 1 ENGINE



Features:

- Rosenbauer General Custom Chassis
- Market leading cab safety with a 120,000 lbs crush rating
- Increased ride comfort when compared to commercial chassis
- Increased service life when compared to commercial chassis
- Rosenbauer 3/16" aluminum FX Body
- Side mount Rosenbauer N 1500 gpm pump with pump and roll capability
- 2 speedlay hose discharges
- 750 gallon tank
- Vmux digital controls
- Cummins L9 motor

Current estimated price: \$650,000

Summary:

The Type 1 Rosenbauer General chassis was created to be a budget friendly option that bridges the gap between commercial chassis and typical custom chassis builds. The General has the same strength and reliability of Rosenbauer's more expensive Commander chassis. The General Type 1 Engine is a great option for departments that are looking for a workhorse of an engine that will last longer and offer a more comfortable ride than a commercial chassis.

New Rosenbauer Type 1/3 Commercial 4x4 Engine
Available in 18-24 months.



Proposal prepared for:

North Summit Fire District

TYPE 1/3 COMMERCIAL ENGINE



Features:

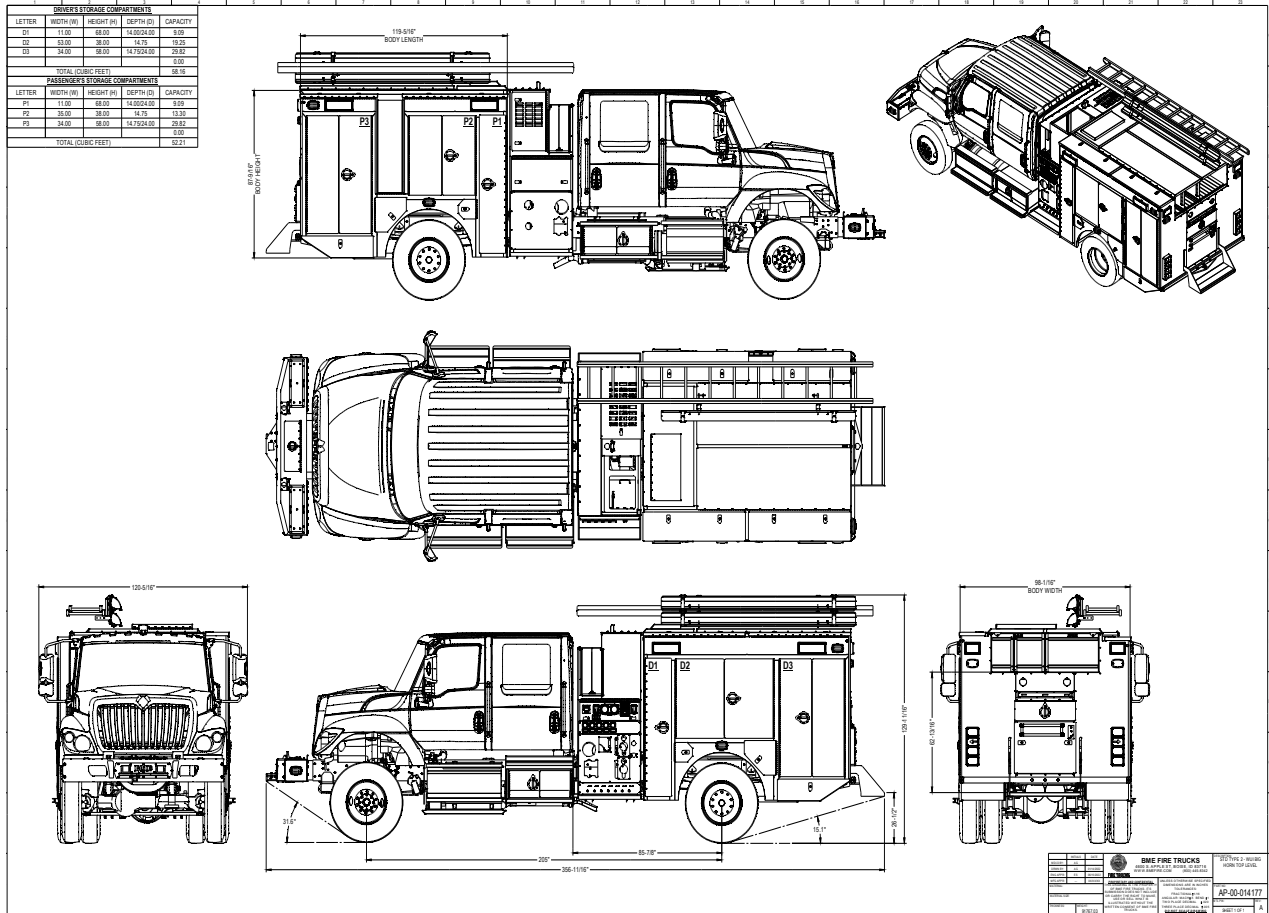
- **Freightliner Commercial Chassis**
- **Rosenbauer 3/16" aluminum FX Body**
- **Rear mount Rosenbauer N 1500 gpm pump with pump and roll capability**
- **2 speedlay hose discharges**
- **750 gallon tank**
- **4 wheel drive**

Current estimated price: \$550,000

Summary:

Type 1/3 commercial chassis, 4 wheel drive Engines are a great budget friendly option for departments looking to provide service in both urban and rural areas. The 4 wheel drive and short wheelbase allow these apparatus to operate in nearly any condition and in tight off road situations. A Type 1/3 Engine with a 1500 GPM pump and 750 gallon water tank is capable of water suppression and initial attack for residential and commercial sized structures. The Type 3 features also makes this engine a very capable apparatus in fighting urban interface and wildland brushfires.

New Pierce Big Horn Type 1/3 Commercial 4x4 Engine.
 Available in 38-44 months.
 Price \$615,000.





Benjamin L. Nielson
Fire Chief

Nicholas G. Jarvis
Deputy Fire Chief

Tyler J Rowser
Administrative Battalion Chief

Staff Report

To: North Summit Administrative Control Board

From: Benjamin L. Nielson, Fire Chief

Subject: Surplus of the 2002 American LaFrance Ladder Truck
4Z3AAACG92RJ81585 (AKA Truck 21)

Meeting Date: February 8, 2024

Introduction

This staff report seeks approval from the Administrative Control Board to declare Truck 21 surplus property and to outline the steps for its disposition. Truck 21 has reached the end of its operational lifespan within the North Summit Fire District and requires replacement to maintain the efficiency and safety of our services.

Background

Truck 21 was manufactured for PCFD in 2002, commissioned for NSFD on 11-14-2016 and has served the North Summit Fire District for just under 8 years. Over its service life, Truck 21 has been a part of our firefighting fleet, contributing to numerous fire suppression and emergency response operations, between PCFD & NSFD.

Current Status

- **Age and Condition:** Truck 21 is 22 years old. The vehicle has never undergone regular maintenance and has had some repairs. The Fire District has no records of any regular pump tests and/or ladder testing. Due to its age and more frequent use during emergencies, training, and just being a career department, it has now started to require more frequent and costly repairs.
- **Operational Efficiency:** The operational efficiency of Truck 21 has diminished significantly, impacting on our response capabilities. The pump is now completely broken and non-operational. Siddons Martin has suggested in past meetings the sale of the apparatus and that they can no longer get parts for such an old ladder truck.

- Safety Concerns: The aging equipment on Truck 21 no longer meets the current safety standards and NFPA recommendations, posing potential risks to our personnel.
- Replacement Plans: A replacement vehicle, which meets modern firefighting and safety standards, is planned for acquisition. This will be discussed in a separate staff report on apparatus replacement.

Financial Considerations

Maintenance Costs: Maintenance and repair costs for Truck 21 have increased over the past few years. The total cost of Truck 21 to the Fire District is \$68,857.17, from 2016 to 2024. The following is the documentation that we could find:

- Purchased from PCFD: \$40,000.00 - 11/14/16
 - Repair: \$7,896.59 - 12/7/20; Cracked head, Power Steering, replaced lug on hubs, repaired AC/Heater, rebuilt alternator, rebuilt springs, repaired brakes, and rotors
 - Repair: \$392.50 - 9/7/21; Alternator
 - NFPA Vehicle Inspection: \$280 - 4/5/23
 - Tow: \$700.00 - 8/23/23
 - Repairs: \$19,588.08 - 10/18/23
- Total: \$68,857.17
- Total cost to in-service: \$118,857.17

(Please refer to the attached maintenance diagnoses that we received from Siddon's Martin below) The current repair estimation is attached and is projected to be at least \$50,000, with more potential problems as they work on it.

Resale Value: The current market value of Truck 21 is estimated to be \$20,000; this is a best guess, however. This sales amount can be utilized towards the purchase of new/used apparatus.

Budget Impact: The surplus of Truck 21 and acquisition of a new vehicle is not accounted for in the current fiscal year budget.

Recommendation

Based on the assessment of Truck 21's condition, efficiency, and safety standards, it is recommended that the Administrative Control Board approve the following actions:

1. Declare Truck 21 as surplus property.
2. Proceed with the disposal of Truck 21 through sale, auction, or other appropriate means.
3. Allocate the proceeds from the disposal of Truck 21 towards the purchase of a new fire apparatus.

Conclusion

The surplus of Truck 21 is a necessary step to ensure that the North Summit Fire District continues to operate with equipment that meets current operational and safety standards. This action will also pave the way for the acquisition of a new, but used, vehicle that will enhance our firefighting capabilities and service to the community.

Attachments:

Truck 21: Work Order Estimate



Siddons-Martin Emergency Group
 7285 S 700 W
 Midvale, UT, 84047
 USA
 Phone: (801) 566-1261

ESTIMATE

DO NOT PAY

<u>Customer info:</u> North Summit Fire District (UT) P O Box 187 Coalville, UT, 84017 USA	<u>Document info:</u> Work order #: 321-000009074 Estimate date: 1/11/2024 Service advisor: Kc Gardner (A0M9)	<u>Unit info:</u> Job #: 1585 VIN: 4Z3AAACG92RJ81585 Unit: T-21	In / Out Hours: 7124/0 Miles: 79500/0
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Line # 1	Description: Condition: C/S THAT THERE IS A DRIVETRIAN ISSUE/ DIAGNOSE LINE Correction:	Part description:	Part #:	Qty:	Item price:	Total price:
Labor total: \$430.00		Parts total: \$0.00		Sublet total: \$0.00		Freight total: \$0.00
						Line total: \$430.00

Line # 2	Description: Condition: TRAVEL TO COALVILLE Correction:	Part description:	Part #:	Qty:	Item price:	Total price:
Labor total: \$430.00		Parts total: \$0.00		Sublet total: \$0.00		Freight total: \$0.00
						Line total: \$430.00

Line # 3	Description: Condition: QUALITY CONTROL INSPECTION IF REPAIRS COMPLETED Correction:	Part description:	Part #:	Qty:	Item price:	Total price:
Labor total: \$0.00		Parts total: \$0.00		Sublet total: \$0.00		Freight total: \$0.00
						Line total: \$0.00



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 USA
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ESTIMATE

DO NOT PAY

Document info: Work order #: 321-0000009074

Line # Description:
 4 **Condition:** REPAIR INTERNAL ISSUE WITH PUMP TRANS - ORIGINAL PARTS ARE NO LONGER SUPPORTED BY THE MANUFACTUER.
Correction: NEW UPDATED BOX AND ASSY

Part description:	Part #:	Qty:	Item price:	Total price:
updated QSMG TRANSFER CASE		1.00	\$16,114.42	\$16,114.42
UPDATED IMPELLER ASSY		1.00	\$11,311.96	\$11,311.96
DRIVELINE CHANGE		1.00	\$2,820.00	\$2,820.00

Labor total: \$9,875.00 Parts total: \$30,246.38 Sublet total: \$0.00 Freight total: \$0.00 Line total: \$40,121.38

Line # Description:
 5 **Condition:** UNIDENTIFIED PARTS NECESSARY TO COMPLETE AUTHORIZED REPAIRS. ITEMIZED FOR BILLING
Correction: UNIDENTIFIED PARTS NECESSARY TO COMPLETE AUTHORIZED REPAIRS. ITEMIZED FOR BILLING.

Part description:	Part #:	Qty:	Item price:	Total price:
CONTINGENCY		1.00	\$7,000.00	\$7,000.00

Labor total: \$0.00 Parts total: \$7,000.00 Sublet total: \$0.00 Freight total: \$0.00 Line total: \$7,000.00

Total of All Services

Labor total	\$10,735.00	Shop supplies	\$250.00
Parts total	\$37,246.38	Sublet total	\$0.00
Freight total	\$0.00	Sales tax	\$0.00