Profit and Loss 2

Pine Valley Special Service District

May 2025

Distribution account	Total
Income	
101 Residential Fee Assessmnts	100.00
Total for Income	**$100.00**
Cost of Goods Sold	
Gross Profit	**$100.00**
Expenses	
1000 Motor Vehicles	0.00
1001 Fuel	67.43
1002 Repairs / Tires	5,209.31
Total for 1000 Motor Vehicles	**$5,276.74**
100 Building	0.00
102 Electricity	369.00
Total for 100 Building	**$369.00**
1100 Fire Dept Misc	0.00
1105 Pers. Protective Gear/SCBA	197.56
1108 EMS supplies, train. trave	79.99
Total for 1100 Fire Dept Misc	**$277.55**
1200 Grants / Matching Funds	0.00
1203 EMS Grants	4,006.00
Total for 1200 Grants / Matching Funds	**$4,006.00**
300 Office Supplies / Equipment	0.00
302 Copying / Reproduction	25.99
303 Office Suplies / Equipment	66.88
Total for 300 Office Supplies / Equipment	**$92.87**
600 Professional Fees	0.00
142 Accounting / Audit	1,370.00
Total for 600 Professional Fees	**$1,370.00**
700 Service District General	0.00
701 Training / Travel	50.00
709 Internet Service	49.95
Total for 700 Service District General	**$99.95**
Total for Expenses	**$11,492.11**
Net Operating Income	**-$11,392.11**
Other Income	
102 Transfer Fee	50.00
150 Income Impact fee	8,558.00
201 Interest CV Impact Fee Acct	1,021.67
300 Grants / Donations	39.13
Total for Other Income	**$9,668.80**
Other Expenses	
Net Other Income	**$9,668.80**
Net Income	**-$1,723.31**

Profit and Loss Detail
Pine Valley Special Service District
May 2025

Distribution account	Transaction date	Name	Line description	Amount
Ordinary Income/Expenses				
Income				
101 Residential Fee Assessmnts				
101 Residential Fee Assessmnts	05/15/2025	SCHUMACHER, SAVANNA 243561 PVR-C-70	Fire assessment for residential lot	100.00
Total for 101 Residential Fee Assessmnts				**$100.00**
Total for Income with sub-accounts				**$100.00**
Cost of Goods Sold				
Gross Profit				**$100.00**
Expenses				
1000 Motor Vehicles				
1001 Fuel				
1001 Fuel	05/02/2025	Rob Nodine Reimbursement	Fuel reimbursement	37.43
1001 Fuel	05/04/2025	Bob Bailey	Fuel purchase	30.00
Total for 1001 Fuel				**$67.43**
1002 Repairs / Tires				
1002 Repairs / Tires	05/02/2025	Tink's Auto Parts	WIPER BLADES	87.97
1002 Repairs / Tires	05/05/2025	Tunex	repairs to B145	2,992.97
1002 Repairs / Tires	05/21/2025	Siddons Martin Emergency	Replace pump engagement controller	2,128.37
Total for 1002 Repairs / Tires				**$5,209.31**
Total for 1000 Motor Vehicles with sub-accounts				**$5,276.74**
100 Building				
102 Electricity				
102 Electricity	05/01/2025	Dixie Power	May electricity	369.00
Total for 102 Electricity				**$369.00**
Total for 100 Building with sub-accounts				**$369.00**
1100 Fire Dept Misc				
1105 Pers. Protective Gear/SCBA				
1105 Pers. Protective Gear/SCBA	05/21/2025	Rick Peetz Reimbursement	Safety vests	98.78
1105 Pers. Protective Gear/SCBA	05/25/2025	Rick Peetz Reimbursement	10 more safety vests for trucks.	98.78

Total for 1105 Pers. Protective Gear/SCBA			**$197.56**
1108 EMS supplies, train. trave			
1108 EMS supplies, train. trave	05/21/2025 Rick Peetz Reimbursement	Video camera for training office	79.99
Total for 1108 EMS supplies, train. trave			**$79.99**
Total for 1100 Fire Dept Misc with sub-accounts			**$277.55**
1200 Grants / Matching Funds			
1203 EMS Grants			
1203 EMS Grants	05/15/2025 Vest Inc	QUARTLY TRAINING	4,006.00
Total for 1203 EMS Grants			**$4,006.00**
Total for 1200 Grants / Matching Funds with sub-accounts			**$4,006.00**
600 Professional Fees			
142 Accounting / Audit			
142 Accounting / Audit	05/28/2025 Savage, Esplin, Radmall	compilation of financial statements	1,370.00
Total for 142 Accounting / Audit			**$1,370.00**
Total for 600 Professional Fees with sub-accounts			**$1,370.00**
300 Office Supplies / Equipment			
302 Copying / Reproduction			
302 Copying / Reproduction	05/12/2025 Rick Peetz Reimbursement	Envelopes for Reminders sent out	25.99
Total for 302 Copying / Reproduction			**$25.99**
303 Office Suplies / Equipment			
303 Office Suplies / Equipment	05/12/2025 Rick Peetz Reimbursement	paper and print cartridges	66.88
Total for 303 Office Suplies / Equipment			**$66.88**
Total for 300 Office Supplies / Equipment with sub-accounts			**$92.87**
700 Service District General			
701 Training / Travel			
701 Training / Travel	05/06/2025 Rick Peetz Reimbursement	training assistance for new program	50.00
Total for 701 Training / Travel			**$50.00**
709 Internet Service			
709 Internet Service	05/01/2025 Infowest	internet fee	49.95
Total for 709 Internet Service			**$49.95**

Total for 700 Service District General with sub-accounts			**$99.95**
Total for Expenses with sub-accounts			**$11,492.11**
Net Ordinary Income			**-$11,392.11**
Other Income/Expense			
Other Income			
102 Transfer Fee			
102 Transfer Fee	05/04/2025 BERGESON BRUCE 316698 (deleted)	TRANSFER	25.00
102 Transfer Fee	05/12/2025 NAGY PATRICIA 237506 (deleted)	TRANSFER	25.00
Total for 102 Transfer Fee			**$50.00**
150 Income Impact fee			
150 Income Impact fee	05/07/2025 BALL BRAD & TRACY A 390230 PV-4-A	Impact Fee for new construction	7,694.00
150 Income Impact fee	05/07/2025 HAFEN STEVEN LORENZO & ILENE HARMON 240761 ALT-7-A	Impact Fee for new construction	864.00
Total for 150 Income Impact fee			**$8,558.00**
201 Interest CV Impact Fee Acct			
201 Interest CV Impact Fee Acct	05/31/2025	Interest Paid	227.82
201 Interest CV Impact Fee Acct	05/31/2025	Interest Paid	309.71
201 Interest CV Impact Fee Acct	05/31/2025	Interest Paid	33.41
201 Interest CV Impact Fee Acct	05/31/2025	Interest Paid	450.73
Total for 201 Interest CV Impact Fee Acct			**$1,021.67**
300 Grants / Donations			
300 Grants / Donations	05/19/2025 GILLIES JUDYTH 266786 RN-17		14.13
300 Grants / Donations	05/24/2025 DAVIS BRIAN 174725		25.00
Total for 300 Grants / Donations			**$39.13**
Total for Other Income with sub-accounts			**$9,668.80**
Other Expense			
Net Other Income			**$9,668.80**
Net Income			**-$1,723.31**

Pine Valley Special Service District
Budget vs. Actuals
January - December 2025

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	173,970.00	172,740.00	1,230.00	100.71%
Uncategorized Income	18.00		18.00	
Total Income	**$ 173,988.00**	**$ 172,740.00**	**$ 1,248.00**	**100.72%**
Gross Profit	**$ 173,988.00**	**$ 172,740.00**	**$ 1,248.00**	**100.72%**
Expenses				
100 Building			0.00	
101 Telephone	254.35	800.00	-545.65	31.79%
102 Electricity	1,516.00	3,100.00	-1,584.00	48.90%
103 Supplies / Materials	417.33	1,000.00	-582.67	41.73%
104 Repairs		4,500.00	-4,500.00	0.00%
105 Other	84.99		84.99	
106 Propane	776.22	2,500.00	-1,723.78	31.05%
107 Janitorial	330.00	1,320.00	-990.00	25.00%
Total 100 Building	**$ 3,378.89**	**$ 13,220.00**	**-$ 9,841.11**	**25.56%**
1000 Motor Vehicles			0.00	
1001 Fuel	899.05	3,500.00	-2,600.95	25.69%
1002 Repairs / Tires	10,205.52	20,000.00	-9,794.48	51.03%
Total 1000 Motor Vehicles	**$ 11,104.57**	**$ 23,500.00**	**-$ 12,395.43**	**47.25%**
1100 Fire Dept Misc			0.00	
1101 Training / Travel	1,975.00	4,000.00	-2,025.00	49.38%
1102 Testing (pumps,SCBA,etc)		1,000.00	-1,000.00	0.00%
1103 Communications(radios,etc)	450.00	1,500.00	-1,050.00	30.00%
1104 Food / Water	504.92	2,000.00	-1,495.08	25.25%
1105 Pers. Protective Gear/SCBA	1,906.47	4,500.00	-2,593.53	42.37%
1106 Hoses, Nozzles,Truck Gear	3,254.79	3,500.00	-245.21	92.99%
1107 Other Supplies / Equipmnt	2,010.17	2,000.00	10.17	100.51%
1108 EMS supplies, train. trave	946.26	6,000.00	-5,053.74	15.77%
1112 Chief Discressionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	**$ 11,047.61**	**$ 25,000.00**	**-$ 13,952.39**	**44.19%**
1200 Grants / Matching Funds			0.00	
1203 EMS Grants	8,012.00	3,500.00	4,512.00	228.91%
1204 Other Grants	629.97		629.97	
1205 Donated Funds	675.00		675.00	
Total 1200 Grants / Matching Funds	**$ 9,316.97**	**$ 3,500.00**	**$ 5,816.97**	**266.20%**
200 Contracted Services			0.00	
202 Clerk	1,450.00	6,160.00	-4,710.00	23.54%
203 Treasurer	1,450.00	6,160.00	-4,710.00	23.54%
204 Other Contracted Services		10,000.00	-10,000.00	0.00%
Total 200 Contracted Services	**$ 2,900.00**	**$ 22,320.00**	**-$ 19,420.00**	**12.99%**
300 Office Supplies / Equipment			0.00	
301 Postage / Mailing	520.70	800.04	-279.34	65.08%
302 Copying / Reproduction	253.54	500.00	-246.46	50.71%
303 Office Suplies / Equipment	1,013.58	650.00	363.58	155.94%
Total 300 Office Supplies / Equipment	**$ 1,787.82**	**$ 1,950.04**	**-$ 162.22**	**91.68%**

400 Insurance			0.00	
401 Liability		1,606.00	-1,606.00	0.00%
402 Vehicles		6,906.00	-6,906.00	0.00%
403 Bulidings		1,400.00	-1,400.00	0.00%
404 Workers Compensation		8,005.00	-8,005.00	0.00%
405 Bonds		200.00	-200.00	0.00%
Total 400 Insurance	**$ 0.00**	**$ 18,117.00**	**-$ 18,117.00**	**0.00%**
600 Professional Fees			0.00	
142 Accounting / Audit	1,370.00	1,600.00	-230.00	85.63%
Total 600 Professional Fees	**$ 1,370.00**	**$ 1,600.00**	**-$ 230.00**	**85.63%**
700 Service District General			0.00	
701 Training / Travel	100.00		100.00	
702 Dues / Subscriptions	1,071.20	1,800.00	-728.80	59.51%
703 Publications Costs /Notices	290.68	200.00	90.68	145.34%
704 Bank Charges	436.05	100.00	336.05	436.05%
706 Annual Fireman Dinner		2,100.00	-2,100.00	0.00%
708 Service Dist. Misc. Expense	16.02	100.00	-83.98	16.02%
709 Internet Service	199.80	600.00	-400.20	33.30%
711 Transfer to Local District		10,740.00	-10,740.00	0.00%
Total 700 Service District General	**$ 2,113.75**	**$ 15,640.00**	**-$ 13,526.25**	**13.52%**
Capital Purchases expensed YE	36,395.25	41,500.00	-5,104.75	87.70%
Total Expenses	**$ 79,414.86**	**$ 166,347.04**	**-$ 86,932.18**	**47.74%**
Net Operating Income	**$ 94,573.14**	**$ 6,392.96**	**$ 88,180.18**	**1479.33%**
Other Income				
102 Transfer Fee	200.00	400.00	-200.00	50.00%
103 Late Fees	22.65	500.00	-477.35	4.53%
150 Income Impact fee	31,986.00	20,000.00	11,986.00	159.93%
201 Interest CV Impact Fee Acct	1,829.24	1,800.00	29.24	101.62%
202-Interest Income Cache Valle	1,771.97		1,771.97	
204 Interest CV Savings CD		2,000.00	-2,000.00	0.00%
206 Cache Va. Stmt Sav. Interes		1,200.00	-1,200.00	0.00%
300 Grants / Donations	689.13		689.13	
Total Other Income	**$ 36,498.99**	**$ 25,900.00**	**$ 10,598.99**	**140.92%**
Other Expenses				
1111 Hydrant Repairs		8,000.00	-8,000.00	0.00%
304 Supplies Transfer Fee		400.00	-400.00	0.00%
Reconciliation Discrepancies-1	-25.00		-25.00	
Total Other Expenses	**-$ 25.00**	**$ 8,400.00**	**-$ 8,425.00**	**-0.30%**
Net Other Income	**$ 36,523.99**	**$ 17,500.00**	**$ 19,023.99**	**208.71%**
Net Income	**$ 131,097.13**	**$ 23,892.96**	**$ 107,204.17**	**548.69%**

Balance Sheet Comparison
Pine Valley Special Service District
As of May 31, 2025

Distribution account	Total	
	As of May 31, 2025	As of May 31, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
Cache Valley Bank Checking 858	3,710.68	50,617.34
Cache Valley Impact Fee 774	87,128.20	26,538.15
Cache Valley MM Fund Operation	125,730.67	1,408.30
Cache Valley MM Long Term 1378	60,010.82	37,822.05
Mental Health Fund	4,344.17	
Venmo		
Total for Bank Accounts	**$280,924.54**	**$116,385.84**
Accounts Receivable		
1200 Accounts Receivable	23,605.00	112,919.33
Total for Accounts Receivable	**$23,605.00**	**$112,919.33**
Other Current Assets		
12000 Undeposited Funds		7,010.00
Total for Other Current Assets	**0.00**	**$7,010.00**
Total for Current Assets	**$304,529.54**	**$236,315.17**
Fixed Assets		
Accumulated Depreciation	-884,520.00	-884,520.00
BUILDING ADDITION 2009	200,241.20	200,241.20
Equipment	875,837.48	798,679.37
Fire Station Building	220,876.06	220,876.06
Land		
Land Improvements		
Old Fire Station Building		
System Improvements	169,542.89	169,542.89
Total for Fixed Assets	**$581,977.63**	**$504,819.52**
Other Assets		
Total for Assets	**$886,507.17**	**$741,134.69**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	861.94	
Total for Accounts Payable	**$861.94**	**0.00**
Total for Liabilities	**$861.94**	**$0.00**
Equity		
3900 Retained Earnings	754,548.10	572,380.08
Net Income	131,097.13	168,754.61
3000 Opening Bal Equity		
Total for Equity	**$885,645.23**	**$741,134.69**
Total for Liabilities and Equity	**$886,507.17**	**$741,134.69**

PVSSD Impact Fee Schedule

Impact Fee Current Year Activity
Fund Expenditure & Revenue Sources
FY Ending Decemer 31 2024

	PVSSD Station Capitol Improvements	Fiscal Year Ended: 12/31/2025
	Revenues	
	TOTAL REVENUE	0.00

	Ambulance	
	TOTAL EXPENDITURES	0.00

Name		Fiscal Year Ended: 12/31/2025
	Revenues	
	TOTAL REVENUE	0.00

	UTV Rescue Vehicle	
	TOTAL EXPENDITURES	0.00

Fire Hydrants	Capital Improvements	Fiscal Year Ended: 12/31/2025
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

Name		Fiscal Year Ended: 12/31/2025
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

PVSSD
Impact Fee Schedule
Revenues on Hand
FY Ending December 31, 2025

Projects From Which Funds Were Collected	Month	Fiscal Year Received	Container	Truck	Building	Total
Prior Balance						$ 53,788.32
Wastlund	January				$ 9,905.00	$ 9,905.00
Hepler	Feb				$ 4,504.00	$ 4,504.00
Rich	March				$ 3,759.00	$ 3,759.00
Cannon	March				$ 5,260.00	$ 5,260.00
Hafen	May				$ 864.00	$ 864.00
Ball	may				$ 7,694.00	$ 7,694.00
Interest Earned					$ -	$ 1,353.87
Total FY 2025						$ 33,339.87
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 87,128.19

PVSSD

Capital Projections

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Fees by Project
Extraction Equipment	35,000					35,000
New chairs for station	1,500					
Airbag Lift System		25,000				25,000
Wildland PPE	2,500	2,500	2,500	2,500	2,500	10,000
Turnouts	2,500	2,500	2,500	2,500	2,500	10,000
						-
Capital TTL	41,500	30,000	5,000	5,000	5,000	81,500
Impact Fee Capital Projections						
Ambulance grant purchase 10% Of 3000000	30,000					
Type 6 Brush truck grant purchase 10% of 325000		32,500				
Purchase UTV with grant 10% of 45000	4,500					
LP Generator ofr station power backup			45,000			45,000
Additional blacktop				32,000	-	
Fire Station Expansion					500,000	5,000
Fire Hydrants						
Add Hydrants	8,000	8,000	8,000	8,000	8,000	24,000
Impact Fees Projected for Expenditure	42,500	40,500	53,000	40,000	508,000	136,000
Total Expense	84,000	70,500	58,000	45,000	513,000	217,500

Operational Projections for Capitalized Equipment

Extraction Equipment	35,000
chairs	1,500
Wildland PPE	2,500
Turnouts	2,500
	41,500

Impact fee Projections for Capitalized Equipment

Ambulance grant purchase 10% Of 3000000	30,000
Type 6 Brush truck grant purchase 10% of 325000	32,500
Purchase UTV with grant 10% of 45000	4,500

Purchases 2025	
Extraction Tools	36,395

Shirt sales fund PVSSD

Costs

07/08/2024	2465	Elevate Grapl Shirts for sale	Cache Valley Bank Checking 858	$	450.00
07/08/2024	2465	Elevate Grapl Shirts developement	Cache Valley Bank Checking 858	$	447.70
08/10/2024	2490	Marc Rose Shirts	Cache Valley Bank Checking 858	$	464.00
08/11/2024	2491	Elevate Grapl Shirts	Cache Valley Bank Checking 858	$	761.39
12/26/2024	2491	Elevate Grapl Shirts	Cache Valley Bank Checking 858	$	1,125.00
12/				$	3,248.09

Income

07/10/2024	6173	Misc Venmo Shirt Sales	Accounts Receivable	$	474.26
08/12/2024		MISC SHIRT SALES	Cache Valley Bank Checking 858	$	595.00
08/12/2024	2489	CREDIT MITZI DUPLICATE PAYMENT	Cache Valley Bank Checking 858	$	(35.00)
08/27/2024		sales of shirts $2080 320 cask rest checks	Cache Valley Bank Checking 858	$	2,080.00
03/20/2025		6 shirts	Cache Valley Bank Checking 858	$	150.00
05/24/2025		1 shirt	Cache Valley Bank Checking 858	$	25.00
				$	3,289.26
		Profit		$	41.17

Cash Donations

01/25/2025	Dixie Elks Charitable Foundation 09-17	Cache Valley Bank Checking 858	500.00

$ 500.00