Profit and Loss
Pine Valley Special Service District
June 2025

Distribution account	Total
Income	
Cost of Goods Sold	
Gross Profit	**0.00**
Expenses	
1000 Motor Vehicles	0.00
1001 Fuel	182.89
Total for 1000 Motor Vehicles	**$182.89**
100 Building	0.00
102 Electricity	213.00
107 Janitorial	330.00
Total for 100 Building	**$543.00**
1100 Fire Dept Misc	0.00
1101 Training / Travel	50.00
1103 Communications(radios,etc)	360.00
1104 Food / Water	17.09
1107 Other Supplies / Equipmnt	47.31
1108 EMS supplies, train. trave	747.18
Total for 1100 Fire Dept Misc	**$1,221.58**
200 Contracted Services	0.00
202 Clerk	1,450.00
203 Treasurer	1,450.00
Total for 200 Contracted Services	**$2,900.00**
700 Service District General	0.00
709 Internet Service	49.95
Total for 700 Service District General	**$49.95**
Total for Expenses	**$4,897.42**
Net Operating Income	**-$4,897.42**
Other Income	
102 Transfer Fee	75.00
201 Interest CV Impact Fee Acct	1,028.20
Total for Other Income	**$1,103.20**
Other Expenses	
Net Other Income	**$1,103.20**
Net Income	**-$3,794.22**

Accrual Basis Monday, July 07, 2025 09:32 PM GMTZ

Profit and Loss Detail
Pine Valley Special Service District
June 2025

Distribution account	n date	Num	Name	Line description	Amount
Ordinary Income/Expenses					
Income					0.00
Cost of Goods Sold					0.00
Gross Profit					**$0.00**
Expenses					
1000 Motor Vehicles					0.00
1001 Fuel					182.89
1001 Fuel	06/04/2025		Rob Nodine Reimbursement	STSPANISH TRAIL	50.00
1001 Fuel	06/21/2025	063293	Bob Bailey	Fuel purchase at R-141 gas station for $48.00 using VISA DEBIT card	48.00
1001 Fuel	06/25/2025	064824	Rick Albee	Fuel purchase at Spanish Trail gas station for $28.55	28.55
1001 Fuel	06/26/2025	065194	Rob Nodine Reimbursement	Fuel purchase at gas station, 11.910 gallons of regular gas at $3.359/gallon, total $40.01	40.01
1001 Fuel	06/28/2025	2907851	Brackens	Total	16.33
Total for 1001 Fuel					**$182.89**
Total for 1000 Motor Vehicles with sub-accounts					**$182.89**
100 Building					0.00
102 Electricity					213.00
102 Electricity	06/02/2025	134481	Dixie Power		213.00
Total for 102 Electricity					**$213.00**
107 Janitorial					330.00
107 Janitorial	06/30/2025		Julie M Nielsen		330.00
Total for 107 Janitorial					**$330.00**
Total for 100 Building with sub-accounts					**$543.00**
1100 Fire Dept Misc					0.00
1101 Training / Travel					50.00
1101 Training / Travel	06/06/2025	282603	Rick Peetz Reimbursement	Payment confirmation for Intuit subscription, invoice number 10001401282603, total $50.00	50.00
Total for 1101 Training / Travel					**$50.00**
1103 Communications(radios,etc)					360.00
1103 Communications(radios,etc)	06/06/2025	5658	Systems	Invoice for radio system removal and installation services for Pine Valley Fire Dept.	360.00
Total for 1103 Communications(radios,etc)					**$360.00**
1104 Food / Water					17.09
1104 Food / Water	06/05/2025	1272	Reimbursement	Total	17.09
Total for 1104 Food / Water					**$17.09**
1107 Other Supplies / Equipmnt					47.31
1107 Other Supplies / Equipmnt	06/27/2025	17.35	Robert Hardy	PURCHASE ITEMS TO KEEP OUT NOTICES	47.31
Total for 1107 Other Supplies / Equipmnt					**$47.31**

1108 EMS supplies, train. trave					747.18
1108 EMS supplies, train. trave	06/18/2025	91316504	Rick Peetz Reimbursement	EMT shirts for team	66.42
1108 EMS supplies, train. trave	06/09/2025	42485163	Henry Schein-Matrix Medical	Total	23.93
1108 EMS supplies, train. trave	06/09/2025	42484735	Henry Schein-Matrix Medical	Total	197.00
1108 EMS supplies, train. trave	06/24/2025	42961278	Henry Schein-Matrix Medical	EMS SUPPLIES	145.88
1108 EMS supplies, train. trave	06/19/2025	42996565	Henry Schein-Matrix Medical	IV SET	313.95
Total for 1108 EMS supplies, train. trave					**$747.18**
Total for 1100 Fire Dept Misc with sub-accounts					**$1,221.58**
200 Contracted Services					0.00
202 Clerk					1,450.00
202 Clerk	06/30/2025		LaDawn Christensen		1,450.00
Total for 202 Clerk					**$1,450.00**
203 Treasurer					1,450.00
203 Treasurer	06/30/2025		Richard Peetz		1,450.00
Total for 203 Treasurer					**$1,450.00**
Total for 200 Contracted Services with sub-accounts					**$2,900.00**
700 Service District General					0.00
709 Internet Service					49.95
709 Internet Service	06/01/2025	1754886	Infowest	InfoWest	49.95
Total for 709 Internet Service					**$49.95**
Total for 700 Service District General with sub-accounts					**$49.95**
Total for Expenses with sub-accounts					**$4,897.42**
Net Ordinary Income					**-$4,897.42**
Other Income/Expense					
Other Income					
102 Transfer Fee					75.00
102 Transfer Fee	06/19/2025	6997	TRS 683451 LOTS-5	TRANSFER	25.00
102 Transfer Fee	06/19/2025	6998	SCPN-9 (deleted)	TRANSFER	25.00
102 Transfer Fee	06/12/2025	6999	204803 (deleted)	TRANSFER	25.00
Total for 102 Transfer Fee					**$75.00**
201 Interest CV Impact Fee Acct					1,028.20
201 Interest CV Impact Fee Acct	06/30/2025			Interest Paid	220.88
201 Interest CV Impact Fee Acct	06/30/2025			Interest Paid	320.68
201 Interest CV Impact Fee Acct	06/30/2025			Interest Paid	461.90
201 Interest CV Impact Fee Acct	06/30/2025			Interest Paid	24.74
Total for 201 Interest CV Impact Fee Acct					**$1,028.20**
Total for Other Income with sub-accounts					**$1,103.20**
Other Expense					0.00
Net Other Income					**$1,103.20**
Net Income					**-$3,794.22**

Budget Review

January-December, 2025

Distribution account	Total			
	Actual	Budget	Over budget by	Percent of budget
Income				
101 Residential Fee Assessmnts	173,890.00	172,740.00	1,150.00	100.67%
Uncategorized Income	18.00	0.00	18.00	
Total for Income	**$173,908.00**	**$172,740.00**	**$1,168.00**	**100.68%**
Cost of Goods Sold	0.00	0.00	0.00	
Gross Profit	**$173,908.00**	**$172,740.00**	**$1,168.00**	**100.68%**
Expenses				
1000 Motor Vehicles	0.00	0.00	0.00	
1001 Fuel	1,216.04	3,500.00	-2,283.96	34.74%
1002 Repairs / Tires	10,205.52	20,000.00	-9,794.48	51.03%
Total for 1000 Motor Vehicles	**$11,421.56**	**$23,500.00**	**-$12,078.44**	**48.60%**
100 Building	0.00	0.00	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	426.38	1,000.00	-573.62	42.64%
105 Other	84.99	0.00	84.99	
106 Propane	776.22	2,500.00	-1,723.78	31.05%
107 Janitorial	660.00	1,320.00	-660.00	50.00%
104 Repairs	0.00	4,500.00	-4,500.00	0.00%
Total for 100 Building	**$3,717.94**	**$13,220.00**	**-$9,502.06**	**28.12%**
1100 Fire Dept Misc	0.00	0.00	0.00	
1101 Training / Travel	2,025.00	4,000.00	-1,975.00	50.62%
1103 Communications(radios,etc)	810.00	1,500.00	-690.00	54.00%
1104 Food / Water	754.93	2,000.00	-1,245.07	37.75%
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	2,057.48	2,000.00	57.48	102.87%
1108 EMS supplies, train. trave	1,769.41	6,000.00	-4,230.59	29.49%
1102 Testing (pumps,SCBA,etc)	0.00	1,000.00	-1,000.00	0.00%
1112 Chief Discressionary Fund	0.00	500.00	-500.00	0.00%
Total for 1100 Fire Dept Misc	**$12,578.08**	**$25,000.00**	**-$12,421.92**	**50.31%**
1200 Grants / Matching Funds	0.00	0.00	0.00	
1203 EMS Grants	8,012.00	3,500.00	4,512.00	228.91%
1204 Other Grants	629.97	0.00	629.97	
1205 Donated Funds	675.00	0.00	675.00	
Total for 1200 Grants / Matching Funds	**$9,316.97**	**$3,500.00**	**$5,816.97**	**266.20%**
200 Contracted Services	0.00	0.00	0.00	
202 Clerk	2,900.00	6,160.00	-3,260.00	47.08%
203 Treasurer	2,900.00	6,160.00	-3,260.00	47.08%
204 Other Contracted Services	0.00	10,000.00	-10,000.00	0.00%
Total for 200 Contracted Services	**$5,800.00**	**$22,320.00**	**-$16,520.00**	**25.99%**
300 Office Supplies / Equipment	0.00	0.00	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	1,060.55	650.00	410.55	163.16%
Total for 300 Office Supplies / Equipment	**$1,834.79**	**$1,950.04**	**-$115.25**	**94.09%**
600 Professional Fees	0.00	0.00	0.00	
142 Accounting / Audit	1,370.00	1,600.00	-230.00	85.62%
Total for 600 Professional Fees	**$1,370.00**	**$1,600.00**	**-$230.00**	**85.62%**
700 Service District General	0.00	0.00	0.00	
701 Training / Travel	100.00	0.00	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%
708 Service Dist. Misc. Expense	16.02	100.00	-83.98	16.02%
709 Internet Service	299.70	600.00	-300.30	49.95%
706 Annual Fireman Dinner	0.00	2,100.00	-2,100.00	0.00%
711 Transfer to Local District	0.00	10,740.00	-10,740.00	0.00%
Total for 700 Service District General	**$2,213.65**	**$15,640.00**	**-$13,426.35**	**14.15%**
Capital Purchases expensed YE	36,395.25	41,500.00	-5,104.75	87.70%
400 Insurance	0.00	0.00	0.00	
401 Liability	0.00	1,606.00	-1,606.00	0.00%
402 Vehicles	0.00	6,906.00	-6,906.00	0.00%
403 Bulidings	0.00	1,400.00	-1,400.00	0.00%
404 Workers Compensation	0.00	8,005.00	-8,005.00	0.00%
405 Bonds	0.00	200.00	-200.00	0.00%
Total for 400 Insurance	**$0.00**	**$18,117.00**	**-$18,117.00**	**0.00%**
Total for Expenses	**$84,648.24**	**$166,347.04**	**-$81,698.80**	**50.89%**
Net Operating Income	**$89,259.76**	**$6,392.96**	**$82,866.80**	**1,396.22%**
Other Income				
102 Transfer Fee	275.00	400.00	-125.00	68.75%
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	2,857.44	1,800.00	1,057.44	158.75%
202-Interest Income Cache Valle	1,771.97	2,000.00	1,771.97	
300 Grants / Donations	1,854.13	1,200.00	1,854.13	
204 Interest CV Savings CD	0.00	0.00	-2,000.00	0.00%
206 Cache Va. Stmt Sav. Interes	0.00	0.00	-1,200.00	0.00%
Total for Other Income	**$38,767.19**	**$25,900.00**	**$12,867.19**	**149.68%**
Other Expenses				
Reconciliation Discrepancies-1	-25.00	0.00	-25.00	
1111 Hydrant Repairs	0.00	8,000.00	-8,000.00	0.00%
304 Supplies Transfer Fee	0.00	400.00	-400.00	0.00%
Total for Other Expenses	**-$25.00**	**$8,400.00**	**-$8,425.00**	**-0.30%**
Net Other Income	**$38,792.19**	**$17,500.00**	**$21,292.19**	**221.67%**
Net Income	**$128,051.95**	**$23,892.96**	**$104,158.99**	**535.94%**

Pine Valley Special Service District
Balance Sheet Comparison
As of June 30, 2025

	Total			
		As of Jun 30, 2025		As of Jun 30, 2024 (PY)
ASSETS				
Current Assets				
Bank Accounts				
Cache Valley Bank Checking 858		697.68		4,478.92
Cache Valley Impact Fee 774		87,448.88		37,365.63
Cache Valley MM Fund Operation		126,192.57		126,414.81
Cache Valley MM Long Term 1378		60,231.70		38,015.59
Mental Health Fund		13,151.93		
Venmo		0.00		
Total Bank Accounts	$	287,722.76	$	206,274.95
Accounts Receivable				
1200 Accounts Receivable		21,535.00		47,829.33
Total Accounts Receivable	$	21,535.00	$	47,829.33
Other Current Assets				
12000 Undeposited Funds		0.00		0.00
Total Other Current Assets	$	0.00	$	0.00
Total Current Assets	$	309,257.76	$	254,104.28
Fixed Assets				
Accumulated Depreciation		-884,520.00		-884,520.00
BUILDING ADDITION 2009		200,241.20		200,241.20
Equipment		875,837.48		800,268.26
Fire Station Building		220,876.06		220,876.06
Land		0.00		0.00
Land Improvements		0.00		0.00
Old Fire Station Building		0.00		0.00
System Improvements		169,542.89		169,542.89
Total Fixed Assets	$	581,977.63	$	506,408.41
TOTAL ASSETS	$	891,235.39	$	760,512.69
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable		920.40		0.00
Total Accounts Payable	$	920.40	$	0.00
Total Current Liabilities	$	920.40	$	0.00
Long-Term Liabilities				
Cache Valley Bank Loan		0.00		0.00
Total Long-Term Liabilities	$	0.00	$	0.00
Total Liabilities	$	920.40	$	0.00
Equity				
3000 Opening Bal Equity		0.00		0.00
3900 Retained Earnings		754,548.10		572,380.08
Net Income		126,983.87		188,132.61
Total Equity	$	881,531.97	$	760,512.69
TOTAL LIABILITIES AND EQUITY	$	882,452.37	$	760,512.69

PVSSD Impact Fee Schedule

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

SPENT Ø

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

	Ambulance	
	TOTAL EXPENDITURES	0.00

Name		**Fiscal Year Ended: 12/31/2025**
[redacted]		
	Revenues	
	TOTAL REVENUE	0.00

	UTV Rescue Vehicle	
	TOTAL EXPENDITURES	0.00

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

	Expenditures	
	TOTAL EXPENDITURES	0.00

Name		**Fiscal Year Ended: 12/31/2025**
[redacted]		
	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					$ -	$ 1,674.56
Total FY 2025						$ 33,660.56
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 87,448.88

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	2480	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
07/04/2025		1 shirt	Cache Valley Bank Checking 858	$	1,165.00
				$	4,454.26
		Profit		$	1,206.17

Cash Donations

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