Profit and Loss
Pine Valley Special Service District
July 2025

Distribution account	Total
Income	
Cost of Goods Sold	
Gross Profit	**0.00**
Expenses	
1000 Motor Vehicles	0.00
1001 Fuel	64.10
1002 Repairs / Tires	69.70
Total for 1000 Motor Vehicles	**$133.80**
100 Building	0.00
102 Electricity	168.00
103 Supplies / Materials	319.18
Total for 100 Building	**$487.18**
1100 Fire Dept Misc	0.00
1101 Training / Travel	100.00
1103 Communications(radios,etc)	270.00
1104 Food / Water	18.51
1105 Pers. Protective Gear/SCBA	68.41
1106 Hoses, Nozzles,Truck Gear	142.95
1107 Other Supplies / Equipmnt	778.72
1108 EMS supplies, train. trave	126.75
Total for 1100 Fire Dept Misc	**$1,505.34**
1200 Grants / Matching Funds	0.00
1205 Donated Funds	2,330.39
Total for 1200 Grants / Matching Funds	**$2,330.39**
300 Office Supplies / Equipment	0.00
303 Office Suplies / Equipment	107.23
Total for 300 Office Supplies / Equipment	**$107.23**
500 Debt Service	0.00
132 Interest	-434.00
Total for 500 Debt Service	**-$434.00**
700 Service District General	0.00
702 Dues / Subscriptions	276.74
709 Internet Service	99.90
Total for 700 Service District General	**$376.64**
ScanSnap Home	
Total for Expenses	**$4,506.58**
Net Operating Income	**-$4,506.58**
Other Income	
150 Income Impact fee	12,819.00
201 Interest CV Impact Fee Acct	718.08
300 Grants / Donations	24,673.02
Total for Other Income	**$38,210.10**
Other Expenses	
Net Other Income	**$38,210.10**
Net Income	**$33,703.52**

Profit and Loss Detail
Pine Valley Special Service District
July 2025

Distribution account	date	Name	Memo/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				64.10
1001 Fuel	07/10/2025	Rick Albee	Fuel purchase at Spanish Trail gas station for $64.10	64.10
Total for 1001 Fuel				**$64.10**
1002 Repairs / Tires				69.70
1002 Repairs / Tires	07/07/2025	Mark Owens Reimbursement	Total	12.75
1002 Repairs / Tires	07/01/2025	Brad Esposito	MOTORS FOR LIGHTBAR M141	56.95
Total for 1002 Repairs / Tires				**$69.70**
Total for 1000 Motor Vehicles with sub-accounts				**$133.80**
100 Building				0.00
102 Electricity				168.00
102 Electricity	07/15/2025	Dixie Power	Electric	168.00
Total for 102 Electricity				**$168.00**
103 Supplies / Materials				319.18
103 Supplies / Materials	07/02/2025	Mark Owens Reimbursement	Total	319.18
Total for 103 Supplies / Materials				**$319.18**
Total for 100 Building with sub-accounts				**$487.18**
1100 Fire Dept Misc				0.00
1101 Training / Travel				100.00
1101 Training / Travel	07/06/2025	Rick Peetz Reimbursement	Payment confirmation for Intuit subscription	50.00
1101 Training / Travel	07/08/2025	Robert Hardy	Govpay	50.00
Total for 1101 Training / Travel				**$100.00**
1103 Communications(radios,etc)				270.00
1103 Communications(radios,etc)	07/10/2025	EVS-Emergency Vehicle Systems	Vehicle Systems for radio system and installation services.	270.00
Total for 1103 Communications(radios,etc)				**$270.00**
1104 Food / Water				18.51
1104 Food / Water	07/01/2025	Brad Esposito	CANDY	18.51
Total for 1104 Food / Water				**$18.51**
1105 Pers. Protective Gear/SCBA				68.41

1105 Pers. Protective Gear/SCBA	07/01/2025	Rick Peetz Reimbursement	4 BADGE HOLDERS	68.41
Total for 1105 Pers. Protective Gear/SCBA				**$68.41**
1106 Hoses, Nozzles,Truck Gear				142.95
1106 Hoses, Nozzles,Truck Gear	07/01/2025	Mark Owens Reimbursement	Total	70.98
1106 Hoses, Nozzles,Truck Gear	07/01/2025	The Fire Store / Witmer	EXTRACTION TOOLS	71.97
Total for 1106 Hoses, Nozzles,Truck Gear				**$142.95**
1107 Other Supplies / Equipmnt				778.72
1107 Other Supplies / Equipmnt	07/07/2025	Mark Owens Reimbursement	Total	492.79
1107 Other Supplies / Equipmnt	07/08/2025	Brad Esposito	FUEL STABELIZER	65.86
1107 Other Supplies / Equipmnt	07/07/2025	Rick Peetz Reimbursement	BADGE HOLDERS	206.08
1107 Other Supplies / Equipmnt	07/17/2025	Rick Peetz Reimbursement	SHROUDS FOR BADGES	13.99
Total for 1107 Other Supplies / Equipmnt				**$778.72**
1108 EMS supplies, train. trave				126.75
1108 EMS supplies, train. trave	07/01/2025	Henry Schein-Matrix Medical	Total	126.75
Total for 1108 EMS supplies, train. trave				**$126.75**
Total for 1100 Fire Dept Misc with sub-accounts				**$1,505.34**
1200 Grants / Matching Funds				0.00
1205 Donated Funds				2,330.39
1205 Donated Funds	07/05/2025	EMILY NIELSEN		2,330.39
Total for 1205 Donated Funds				**$2,330.39**
Total for 1200 Grants / Matching Funds with sub-accounts				**$2,330.39**
500 Debt Service				0.00
132 Interest				-434.00
132 Interest	07/31/2025		Interest Paid	-367.20
132 Interest	07/31/2025		Interest Paid	-66.80
Total for 132 Interest				**-$434.00**
Total for 500 Debt Service with sub-accounts				**-$434.00**
300 Office Supplies / Equipment				0.00
303 Office Suplies / Equipment				107.23
303 Office Suplies / Equipment	07/02/2025	Rick Peetz Reimbursement		46.97
303 Office Suplies / Equipment	07/01/2025	Brad Esposito	labels	21.28
303 Office Suplies / Equipment	07/28/2025	Rick Peetz Reimbursement	INK FOR COLOR PRINTER TO MAKE DEPARTMENT ID'S	38.98
Total for 303 Office Suplies / Equipment				**$107.23**
Total for 300 Office Supplies / Equipment with sub-accounts				**$107.23**
700 Service District General				0.00
702 Dues / Subscriptions				276.74
702 Dues / Subscriptions	07/30/2025	Rick Peetz Reimbursement	ANNUAL NORTON SUBSCRIPTION	276.74
Total for 702 Dues / Subscriptions				**$276.74**
709 Internet Service				99.90

709 Internet Service	07/01/2025	Infowest	Total	49.95
709 Internet Service	07/01/2025	Infowest	service	49.95
Total for 709 Internet Service				**$99.90**
Total for 700 Service District General with sub-accounts				**$376.64**
Total for Expenses with sub-accounts				**$4,506.58**
Net Ordinary Income				**-$4,506.58**
Other Income/Expense				
Other Income				
150 Income Impact fee				12,819.00
150 Income Impact fee	07/08/2025	COX DONALD	Impact Fee for new construction	7,954.00
150 Income Impact fee	07/08/2025	COX DARRIN 243645	Impact Fee for new construction	4,865.00
Total for 150 Income Impact fee				**$12,819.00**
201 Interest CV Impact Fee Acct				718.08
201 Interest CV Impact Fee Acct	07/31/2025		Interest Paid	24.39
201 Interest CV Impact Fee Acct	07/31/2025		Interest Paid	464.61
201 Interest CV Impact Fee Acct	07/31/2025		Interest Paid	229.08
Total for 201 Interest CV Impact Fee Acct				**$718.08**
300 Grants / Donations				16,895.00
300 Grants / Donations	07/06/2025	SHIRTS SOLD	sales at 4th of July	1,165.00
300 Grants / Donations	07/01/2025	VENMO DONATIONS		7,778.02
300 Grants / Donations	07/01/2025	FREE DEBORAH		1,000.00
300 Grants / Donations	07/01/2025	MILNE GARTH 234701		100.00
300 Grants / Donations	07/01/2025	cash		45.00
300 Grants / Donations	07/01/2025	CHUBBIES		10,225.00
300 Grants / Donations	07/02/2025	MISC		150.00
300 Grants / Donations	07/07/2025	MISC		810.00
300 Grants / Donations	07/07/2025	MISC		400.00
300 Grants / Donations	07/07/2025	PUTNAM MARY ESTHER		1,000.00
300 Grants / Donations	07/28/2025	DAVIES DAVID / JOLYNN 408461		2,000.00
Total for 300 Grants / Donations				**$24,673.02**
Total for Other Income with sub-accounts				**$38,210.10**
Other Expense				0.00
Net Other Income				**$38,210.10**
Net Income				**$38,210.10**

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	1,384.27	3,500.00	-2,115.73	39.55%
1002 Repairs / Tires	15,084.90	20,000.00	-4,915.10	75.42%
Total for 1000 Motor Vehicles	**$16,469.17**	**$23,500.00**	**-$7,030.83**	**70.08%**
100 Building	0.00	0.00	0.00	
101 Telephone	317.97	800.00	-482.03	39.75%
102 Electricity	1,684.00	3,100.00	-1,416.00	54.32%
103 Supplies / Materials	765.90	1,000.00	-234.10	76.59%
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	**$4,289.08**	**$13,220.00**	**-$8,930.92**	**32.44%**
1100 Fire Dept Misc	0.00	0.00	0.00	
1101 Training / Travel	2,125.00	4,000.00	-1,875.00	53.12%
1103 Communications(radios,etc)	1,091.06	1,500.00	-408.94	72.74%
1104 Food / Water	868.71	2,000.00	-1,131.29	43.44%
1105 Pers. Protective Gear/SCBA	1,974.88	4,500.00	-2,525.12	43.89%
1106 Hoses, Nozzles,Truck Gear	3,397.74	3,500.00	-102.26	97.08%
1107 Other Supplies / Equipmnt	2,868.02	2,000.00	868.02	143.40%
1108 EMS supplies, train. trave	1,896.16	6,000.00	-4,103.84	31.60%
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	**$14,221.57**	**$25,000.00**	**-$10,778.43**	**56.89%**
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	3,005.39	0.00	3,005.39	
Total for 1200 Grants / Matching Funds	**$11,647.36**	**$3,500.00**	**$8,147.36**	**332.78%**
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	1,120.81	650.00	470.81	172.43%
Total for 300 Office Supplies / Equipment	**$1,895.05**	**$1,950.04**	**-$54.99**	**97.18%**
500 Debt Service	0.00	0.00	0.00	

132 Interest	-434.00	0.00	-434.00	
Total for 500 Debt Service	**-$434.00**	**$0.00**	**-$434.00**	
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	1,347.94	1,800.00	-452.06	74.89%
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	349.65	600.00	-250.35	58.27%
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	**$2,540.34**	**$15,640.00**	**-$13,099.66**	**16.24%**
Capital Purchases expensed YE	36,395.25	41,500.00	-5,104.75	87.70%
ScanSnap Home	5.00	0.00	5.00	
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	**$94,198.82**	**$166,347.04**	**-$72,148.22**	**56.63%**
Net Operating Income	**$79,709.18**	**$6,392.96**	**$73,316.22**	**1,246.83%**
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	44,805.00	20,000.00	24,805.00	224.03%
201 Interest CV Impact Fee Acct	3,575.52	1,800.00	1,775.52	198.64%
202-Interest Income Cache Valle	1,771.97	0.00	1,771.97	
300 Grants / Donations	18,214.13	0.00	18,214.13	
204 Interest CV Savings CD	0.00	2,000.00	-2,000.00	0.00%
206 Cache Va. Stmt Sav. Interes	0.00	1,200.00	-1,200.00	0.00%
Total for Other Income	**$68,664.27**	**$25,900.00**	**$42,764.27**	**265.11%**
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	**$68,689.27**	**$17,500.00**	**$51,189.27**	**392.51%**
Net Income	**$148,398.45**	**$23,892.96**	**$124,505.49**	**621.10%**

Balance Sheet Comparison
Pine Valley Special Service District
As of August 3, 2025

Distribution account	Total	
	As of August 3, 2025	As of August 3, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
2168 PV Fire Recovery	21,244.43	
Cache Valley Bank Checking 858	8,536.39	2,572.77
Cache Valley Impact Fee 774	100,635.08	37,538.18
Cache Valley MM Fund Operation	121,657.18	106,779.86
Cache Valley MM Long Term 1378	60,460.78	38,195.61
Mental Health Fund	4,663.30	
Total for Bank Accounts	**$317,197.16**	**$185,086.42**
Accounts Receivable		
1200 Accounts Receivable	12,100.00	28,509.33
Total for Accounts Receivable	**$12,100.00**	**$28,509.33**
Other Current Assets		
12000 Undeposited Funds		
Total for Other Current Assets	**0.00**	**0.00**
Total for Current Assets	**$329,297.16**	**$213,595.75**
Fixed Assets		
Accumulated Depreciation	-884,520.00	-884,520.00
BUILDING ADDITION 2009	200,241.20	200,241.20
Equipment	875,837.48	825,075.35
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**	**$531,215.50**
Other Assets		
Total for Assets	**$911,274.79**	**$744,811.25**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	280.22	
Total for Accounts Payable	**$280.22**	**0.00**
Credit Cards		
Other Current Liabilities		
Total for Current Liabilities	**$280.22**	**0.00**
Long-term Liabilities		
Cache Valley Bank Loan		
Total for Long-term Liabilities	**0.00**	**0.00**
Total for Liabilities	**$280.22**	**0.00**
Equity		
3900 Retained Earnings	754,548.10	572,380.08
Net Income	148,398.45	172,431.17
3000 Opening Bal Equity		
Total for Equity	**$902,946.55**	**$744,811.25**
Total for Liabilities and Equity	**$903,226.77**	**$744,811.25**

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**
[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
Cox Don	Jul				$ 7,954.00	$ 7,954.00
Cox Darryn	Jul				$ 4,865.00	$ 4,865.00
Interest Earned					$ -	$ 2,041.97
Total FY 2025						$ 46,846.97
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 100,635.29

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% 0f 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% 0f 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
07/04/2025		40 shirt	Cache Valley Bank Checking 858	$	1,165.00
07/24/2025		25	Cache Valley Bank Checking 858	$	630.00
				$	5,084.26
		Profit		$	1,836.17

Donations

01/25/2025	Dixie Elks Charitable Foundation 09-17	Cache Valley Bank Checking 858	500.00
07/01/2025	Fire Recovery	Cache Valley Bank 2168	21,244.43

$ 21,744.43