

Pine Valley Special Services District

Meeting Agenda

Pine Valley Fire Station, 680 East Main Street, Conference Room

January 14, 2026 — Approximately 7:00 P.M.
(or immediately following the conclusion of the PVLAD meeting)

Board Members: Bob Dalley, Vice Chairman
 Allen Cannon
 Emily Neilson
 Mark Owens
 Steve Shakespeare

PVSSD Assistants: Rick Peetz, Clerk
 Teri Forbes, Treasurer

Fire Chief: Robert Hardy

1. Welcome New Board Members.
2. Election of New Chair and Vice Chair.
3. Meeting Minutes.
 - A. Approval of the December 10, 2025, PVSSD Meeting Minutes.
4. Update on Flooding and Mitigation Efforts - Mark Owens.
5. Webmaster Update – Robert Hardy.
6. Fire Department Report – Robert Hardy.
7. Clerk and Treasurer’s Reports (December) – Rick Peetz and Teri Forbes.
8. Citizen Requests—Any person wishing to bring an item not otherwise on the agenda should raise their hand and give their name for the record to the attention of the Board Chairwoman, Mary Esther Putnam, and the additional members of the Board. The Chair or Board will take no action at this time. All items will be referred to the Board and/or Fire Chief for follow-up and report.
9. Designate Board Member to Sign Checks with Cache Valley Bank.

10. PVSSD Policies and Financial Compliance Audit by the Washington County Commission Audit Department.
11. Other Business.

The next board meeting is scheduled for February 11, 2026, at approximately 7:00 p.m. The public is invited and encouraged to attend.

AGENDA ITEM #1

RESOLUTION NO. R-2025-3655

A RESOLUTION APPOINTING MEMBERS TO THE PINE VALLEY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD

WHEREAS, the Pine Valley Special Service District was created by Resolution No. 302A, on December 27, 1978;

WHEREAS, there are two (2) vacancies on the Pine Valley Special Service District's Administrative Control Board ("SSD Board");

WHEREAS, the vacancies were advertised pursuant to Utah Code Annotated Section 17B-1-304(2);

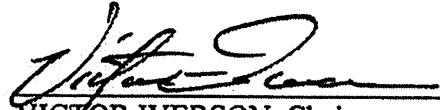
WHEREAS, it has been recommended for **Mark Owens and Robert Dalley** to be reappointed to the Pine Valley Special Service District's Administrative Control Board;

NOW THEREFORE, BE IT RESOLVED by the County Commissioners of Washington County, Utah, that **Mark Owens and Robert Dalley** be reappointed to a term expiring December 31, 2029 on the Pine Valley Special Service District's Administrative Control Board.


VOTED UPON AND PASSED BY THE WASHINGTON COUNTY COMMISSION AT A SPECIAL MEETING OF THE WASHINGTON COUNTY COMMISSION HELD ON THE 15TH DAY OF DECEMBER, 2025.

(Signature block on following page.)

WASHINGTON COUNTY


VICTOR IVERSON, Chair
Washington County Commission

ATTEST:


Ryan Sullivan
Washington County Clerk-Auditor

Commissioner Iverson voted Aye
Commissioner Snow voted Aye
Commissioner Almquist voted Absent

Approved as to Form:


Deputy Washington County Attorney

AGENDA ITEM #3

Pine Valley Special Services District

Meeting Minutes

Pine Valley Fire Station, 680 East Main Street, Conference Room

Wednesday, December 10, 2025

Board Members: Mary Esther Putnam, Chairwoman
Bob Dalley, Vice-Chairman
Emily Neilson
Steve Shakespeare (via Zoom)

Excused: Allen Cannon

PVSSD Assistants: Rick Peetz, Clerk
Teri Forbes, Treasurer

Others: Fire Chief, Robert Hardy
Duane Krohn
Mark Owens
Rob Nodine
Kendall Sullivan
Tom Nielsen
Frank Davie

1. **Welcome:** Chair Mary Esther Putnam called the meeting to order at 7:05 PM and welcomed those present.

As this was Chair Putnam's last meeting, she was honored for her 18 years of dedicated service. Fire Chief, Robert Hardy, presented Chair Putnam with a Fire Department jacket and recognized her as an honorary member of the Fire Department.

2. **Approval of the November Meeting Minutes:**

Bob Dalley moved to APPROVE the November Meeting Minutes. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

3. **Update on Flooding and Mitigation Efforts – Mark Owens.**

Mark Owens described the work locations and stated that the plans are currently 90% complete. The Cultural Survey Report has not yet been submitted but was expected to be completed next week. It will then be submitted to the Natural Resource Conservation Service ("NRCS") and the Army Corps of Engineers for review. Once their review is complete, it will go out to bid. Mark expected the feedback to be provided by late January

and for the contractor to be selected by mid-February. The scope of work was described and was expected to take three weeks to complete.

Remediation work to be done on the reservoir will consist of a drain being placed in the bottom and the dam rebuilt. The work was planned before the Forsyth fire took place and the bids came in much higher than planned. As a result, the budget had to be adjusted.

Mark stated that another area of concern is the area south of the Fire Station. A drainage channel will be built and is expected to take 60 days to complete. Chief Hardy expressed concern that the location of the drain may impact a potential community center that may be built in the area.

4. Webmaster Update – Robert Hardy.

Chief Hardy reported that the new PVSSD emails are up and running. Ways to forward emails to another email account were described. Joseph Hunt was continuing to work on the website. Chief Hardy noted that they will be underbudget in terms of the emails that were set up.

Emily stated that last year she registered the domain names PVLAD.org and PVSSD.org. They are coming up for renewal, and she asked if they should be extended. Chief Hardy suggested they be renewed for the time being and that she be reimbursed for the cost.

5. Fire Department Report – Robert Hardy.

Chief Hardy reported that there have been more calls in Pine Valley in recent weeks. In one day, there were three call-outs, with two from Pine Valley at the same time.

The situation with contractors having fires near the homes that are being rebuilt was discussed. Chair Hardy suggested that Burn Permits be obtained, but stated that tickets will not be issued in those situations.

Chief Hardy informed the Board that so far this year, there have been 117 call-outs. The number of hours has increased by about 800 from the previous year.

Chief Hardy reported that Engine 141 is out of service while the radiator is being repaired. The hope was that the work will be covered under warranty.

Rescue 141 has an electrical problem with the inverter that is used to charge equipment. It was expected to be back in service the following day.

The Chief indicated that Enterprise has an ambulance that would be a step up from what they currently have. Years ago, one of Enterprise's ambulances had an engine problem for

which the PVSSD donated \$10,000 to replace. It was later found that there was an exhaust leak in the patient box and as a result, the ambulance went mostly unused. The new motor has only about 1,000 miles on it. The problem was eventually determined to be the exhaust manifold for which a new gasket was needed. The turbocharger also had a leaky gasket, which was repaired. Enterprise is now looking to swap this ambulance for the one Pine Valley currently has, which was built in 2008. The older ambulance will likely be sold as surplus. The box in the newer ambulance is larger than the current ambulance and is four-wheel drive. All that is lacking is a crew cab. The hope was to acquire the ambulance to replace the existing one at no additional cost to the District.

Work will also take place with Funding Navigator on five other projects, one of which is a replacement brush truck. That being the case, the funds being set aside for future apparatus purchases can focus on replacing Engine 141, which has required significant maintenance and repairs. It may be possible to purchase a used one for \$140,000 to \$150,000. Reserves should also be in place for major repairs. He was pleased with moving forward with the proposed budget.

The Chief reported that currently there are 7 EMTs and 5 Advanced EMTs. They are a solid, devoted group within the department along with a few firefighters. Being an EMT requires a serious commitment and numerous trainings and meetings. A great deal is required to maintain their skills.

6. Clerk and Treasurer's Reports (November) – Rick Peetz and Teri Forbes.

Rick presented the Clerk's Report and noted that the biggest expense was an \$1,800 expenditure under Fire Department Miscellaneous that involved the purchase of new fundraiser t-shirts. The department doubled the investment on the last batch of t-shirts ordered.

Teri verified that the bank accounts were reconciled and are in order.

Bob Dalley moved to ACCEPT the Clerk and Treasurer's Reports. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

7. \$2,000 Venmo Issue Clarification and Resolution for Funds Donated During the Forsyth Fire – Rick Peetz.

Rick reported that during the fire, he deposited a check that should not have been. It also did not include the interest accumulating in the account, which was not shown as a donation. A correction was made, and the funds now match.

In response to a question raised, Chief Hardy reported that the reseeding of the grass and brush is being done by Jones & DeMille. In addition, 250 ponderosa pines will be planted in

the spring. The U.S. Forest Service has also ordered 300 acres worth of ponderosa pines for the campground.

8. Conflict of Interest and Ethical Behavior Forms to be Completed by Board Members.

Emily emailed the forms to the Board Members who were asked to sign and return them to Steve Shakespeare.

9. Consideration of Potential Compensation Increase for Clerk and Treasurer.

Bob Dalley moved to ADJUST the existing Independent Contractor contracts between the PVLAD and the PVSSD at \$25 per hour with an assumed 40 hours of work per month between the two boards. For the Clerk, the PVSSD amount is \$11,000 annually, and \$9,700 for the Treasurer. The motion was seconded by Emily Neilson. The motion passed with the unanimous consent of the Board.

After discussion with Bob and Allen prior to the meeting, Rick put a placeholder in the 2026 proposed budget for a change in the compensation for the Treasurer from \$6,160 to \$9,700 and the Clerk from \$6,160 to \$11,000 annually.

The Clerk and Treasurer were asked to print out the original signed contracts, write in the change, and have it initiated by the Chair.

10. Motion to Close the Public Meeting and Open the Public Hearing.

Bob Dalley moved to CLOSE the public meeting and open the public hearing. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

11. Public Hearing to Consider the 2026 Budget. Please note: Each Speaker will be Allotted a Maximum of two Minutes to Speak.

There were no public comments.

12. Motion to Close the Public Hearing and Reopen the Public Meeting.

Bob Dalley moved to CLOSE the public hearing and reopen the public hearing. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

13. Vote on 2026 Proposed Budget.

Proposed budget adjustments were discussed. Bob explained that the assessment total will be less because the fees were waived for the homes that are being rebuilt due to the fire. Other cost adjustments were identified.

Bob Dalley moved to APPROVE the 2026 budget with the adjustments. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

14. Citizen Requests.

There were no citizen requests.

15. Other Business.

Bob expressed appreciation to Chair Putnam for her many years of service and commended her for being a devoted servant to the community.

16. Adjournment.

The meeting adjourned at 8:05 PM.

The next PVSSD meeting will be on Wednesday, January 14, 2026.

AGENDA ITEM #6



Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report Pine Valley Special Service District December 2025

| <u>Date</u> | <u>Type of Call</u> | <u>Location</u> | <u>"Man" Hrs</u> | <u>EO Hrs</u> |
|-------------|---------------------|-----------------|------------------|---------------|
| 12/2 | EMS – psychiatric | Pine Valley | 8 | 1 |
| 12/5 | Fire – MVI | Central | 6 | 0 |
| 12/20 | EMS – sickness | Central | 4 | 1 |
| 12/23 | EMS – sickness | Central | 5 | 1 |
| 12/24 | EMS – MVI | Baker Dam | 5 | 1 |
| 12/25 | Fire – flooding | Pine Valley | 10 | 4 |
| | | | Total: | |
| | | | 38 | 8 |

Department Hours:

| | |
|------------------------------|------------------|
| Response | 38 hours |
| Training | 154 hours |
| Other volunteer | 97 hours |
| Total volunteer hours | 289 hours |

Year to date: 5015 hours in 2025
4292 hours in 2024

AGENDA ITEM #7

My apologies for not being at tonight's meeting. I have, however, reconciled the bank accounts and find them to be in good order.

Best,

Teri

Pine Valley Special Service District

5831 Cache Valley MM Fund Operation, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|--|------------|
| Statement beginning balance | 94,707.99 |
| Checks and payments cleared (3) | -31,000.00 |
| Deposits and other credits cleared (1) | 273.18 |
| Statement ending balance | 63,981.17 |

| | |
|---|-----------|
| Uncleared transactions as of 12/31/2025 | -5,000.00 |
| Register balance as of 12/31/2025 | 58,981.17 |

Details

Checks and payments cleared (3)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|----------|---------|-------|-------------------|
| 12/10/2025 | Transfer | | | -21,000.00 |
| 12/22/2025 | Transfer | | | -5,000.00 |
| 12/23/2025 | Transfer | | | -5,000.00 |
| Total | | | | -31,000.00 |

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|---------|---------|-------|---------------|
| 12/31/2025 | Deposit | | | 273.18 |
| Total | | | | 273.18 |

Additional Information

Uncleared checks and payments as of 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|----------|---------|-------|------------------|
| 12/31/2025 | Transfer | | | -5,000.00 |
| Total | | | | -5,000.00 |

Pine Valley Special Service District

6138 PV Fire Recovery, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|--|-----------------|
| Statement beginning balance..... | 3,563.80 |
| Checks and payments cleared (0)..... | 0.00 |
| Deposits and other credits cleared (1)..... | 12.56 |
| Statement ending balance..... | <u>3,576.36</u> |
| Uncleared transactions as of 12/31/2025..... | 0.09 |
| Register balance as of 12/31/2025..... | 3,576.45 |
| Cleared transactions after 12/31/2025..... | 0.00 |
| Uncleared transactions after 12/31/2025..... | 5,360.48 |
| Register balance as of 01/06/2026..... | <u>8,936.93</u> |

Details

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 12/31/2025 | Deposit | | | 12.56 |
| Total | | | | 12.56 |

Additional Information

Uncleared deposits and other credits as of 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 11/26/2025 | Deposit | | | 0.09 |
| Total | | | | 0.09 |

Uncleared deposits and other credits after 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 01/06/2026 | Deposit | | | 5,360.48 |
| Total | | | | 5,360.48 |

Pine Valley Special Service District

9695 Mental Health Fund, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|--|---------------|
| Statement beginning balance | 686.87 |
| Checks and payments cleared (0) | 0.00 |
| Deposits and other credits cleared (1) | 2.42 |
| Statement ending balance | <u>689.29</u> |

Register balance as of 12/31/2025 689.29

Details

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 12/31/2025 | Deposit | | | 2.42 |

Total 2.42

Pine Valley Special Service District
 2774 Cache Valley Impact Fee, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|--|------------------|
| Statement beginning balance | 92,606.09 |
| Checks and payments cleared (0) | 0.00 |
| Deposits and other credits cleared (1) | 326.46 |
| Statement ending balance | <u>92,932.55</u> |

| | |
|-----------------------------------|-----------|
| Register balance as of 12/31/2025 | 92,932.55 |
|-----------------------------------|-----------|

Details

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 12/31/2025 | Deposit | | | 326.46 |

| | |
|--------------|---------------|
| Total | 326.46 |
|--------------|---------------|

Pine Valley Special Service District

1378 Cache Valley MM Long Term, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|--|-----------|
| Statement beginning balance | 61,356.71 |
| Checks and payments cleared (0) | 0.00 |
| Deposits and other credits cleared (1) | 216.30 |
| Statement ending balance | 61,573.01 |

Register balance as of 12/31/2025 61,573.01

Details

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 12/31/2025 | Deposit | | | 216.30 |

Total 216.30

Pine Valley Special Service District

4858 Cache Valley Bank Checking, Period Ending 12/31/2025

RECONCILIATION REPORT

Reconciled on: 01/06/2026

Reconciled by: Teri Forbes

Any changes made to transactions after this date aren't included in this report.

Summary

USD

| | |
|---|------------|
| Statement beginning balance | 6,039.19 |
| Checks and payments cleared (40) | -34,781.86 |
| Deposits and other credits cleared (5) | 31,395.00 |
| Statement ending balance | 2,652.33 |
| Uncleared transactions as of 12/31/2025 | 4,965.15 |
| Register balance as of 12/31/2025 | 7,617.48 |
| Cleared transactions after 12/31/2025 | 0.00 |
| Uncleared transactions after 12/31/2025 | -11,028.62 |
| Register balance as of 01/06/2026 | -3,411.14 |

Details

Checks and payments cleared (40)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|------------|--------------|---------|------------------------------|--------------|
| 10/17/2025 | Bill Payment | 2735 | Tink's Auto Parts | -32.73 |
| 11/16/2025 | Bill Payment | 2724 | Mark Owens Reimbursement | -58.68 |
| 12/01/2025 | Bill Payment | | Dixie Power | -115.00 |
| 12/01/2025 | Bill Payment | | Dixie Power | -99.00 |
| 12/01/2025 | Bill Payment | | Dixie Power | -138.00 |
| 12/02/2025 | Bill Payment | 2734 | Rick Peetz Reimbursement | -1,499.52 |
| 12/04/2025 | Bill Payment | 2740 | Brian Davis Reimbursements | -22.63 |
| 12/04/2025 | Bill Payment | 2742 | Blackburns Propane | -229.03 |
| 12/04/2025 | Bill Payment | 2743 | Robert Hardy | -176.07 |
| 12/04/2025 | Bill Payment | 2741 | Jim's Service | -243.93 |
| 12/04/2025 | Bill Payment | 2737 | Henry Schein-Matrix Medical | -29.00 |
| 12/04/2025 | Bill Payment | 2738 | Rick Albee | -64.03 |
| 12/04/2025 | Bill Payment | 2739 | Century Link | -63.18 |
| 12/08/2025 | Expense | | Cache Valley Bank | -20.00 |
| 12/10/2025 | Bill Payment | 2758 | Steve Shakespeare | -270.00 |
| 12/10/2025 | Bill Payment | 2759 | Bob Bailey | -599.00 |
| 12/10/2025 | Bill Payment | 2760 | Rick Albee | -599.00 |
| 12/10/2025 | Bill Payment | 2762 | Robert Dalley | -270.00 |
| 12/10/2025 | Bill Payment | 2764 | Grant Walker | -270.00 |
| 12/10/2025 | Bill Payment | 2765 | Layne Christensen | -599.00 |
| 12/10/2025 | Bill Payment | 2766 | Robert Hardy | -599.00 |
| 12/10/2025 | Bill Payment | 2767 | Gregco Commercial Door | -1,495.00 |
| 12/10/2025 | Bill Payment | 2768 | Brian Davis Contract Laboror | -599.00 |
| 12/10/2025 | Bill Payment | 2754 | LN Curtis | -1,836.72 |
| 12/10/2025 | Bill Payment | 2744 | Marc Rose | -599.00 |
| 12/10/2025 | Bill Payment | 2745 | Siddons Martin Emergency | -1,620.42 |
| 12/10/2025 | Bill Payment | 2746 | Toni Rose | -599.00 |
| 12/10/2025 | Bill Payment | 2747 | John Robson | -599.00 |
| 12/10/2025 | Bill Payment | 2748 | Jim Soltis | -270.00 |
| 12/10/2025 | Bill Payment | 2749 | Mega Pro | -75.00 |
| 12/10/2025 | Bill Payment | 2750 | Rob Nodine Reimbursement | -881.78 |
| 12/10/2025 | Bill Payment | 2751 | Frank Davie | -599.00 |
| 12/10/2025 | Bill Payment | 2752 | Brad Esposito | -270.00 |
| 12/10/2025 | Bill Payment | 2753 | Brackens | -15.99 |
| 12/10/2025 | Bill Payment | 2755 | Claudia Davis reimbursement | -599.00 |
| 12/10/2025 | Bill Payment | 2756 | Joseph Hunt | -599.00 |
| 12/10/2025 | Bill Payment | 2757 | Gun Wastlund | -599.00 |
| 12/11/2025 | Bill Payment | 2769 | Zoll Medical Corporation | -478.20 |
| 12/11/2025 | Bill Payment | 2771 | Everything Lifesaving | -17,000.00 |

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|----------|-------------------|
| 12/16/2025 | Bill Payment | | Infowest | -49.95 |
| Total | | | | -34,781.86 |

Deposits and other credits cleared (5)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|-----------------|--------------------|---------------------------|------------------|
| 12/10/2025 | Transfer | | | 21,000.00 |
| 12/22/2025 | Transfer | | | 5,000.00 |
| 12/23/2025 | Transfer | | | 5,000.00 |
| 12/29/2025 | Receive Payment | deposit 12/29/2025 | BULLOCK TIMOTHY & KELL... | 125.00 |
| 12/29/2025 | Receive Payment | Deposit 12/29/2025 | HEKSCH BEN & HELENE TR... | 270.00 |
| Total | | | | 31,395.00 |

Additional Information

Uncleared checks and payments as of 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|------------|---------------|
| 12/11/2025 | Bill Payment | 2770 | Rick Albee | -34.85 |
| Total | | | | -34.85 |

Uncleared deposits and other credits as of 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|----------|---------|-------|-----------------|
| 12/31/2025 | Transfer | | | 5,000.00 |
| Total | | | | 5,000.00 |

Uncleared checks and payments after 12/31/2025

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|--------------|---------|----------------------------|-------------------|
| 01/02/2026 | Bill Payment | | Dixie Power | -143.00 |
| 01/03/2026 | Bill Payment | 2773 | Marc Rose | -179.98 |
| 01/03/2026 | Bill Payment | 2772 | Brackens | -51.58 |
| 01/03/2026 | Bill Payment | 2779 | Robert Hardy | -608.00 |
| 01/03/2026 | Bill Payment | 2780 | Richard Peetz | -1,810.00 |
| 01/03/2026 | Bill Payment | 2781 | Teri D Forbes Income | -1,810.00 |
| 01/03/2026 | Bill Payment | 2782 | Julie M Nielsen | -330.00 |
| 01/03/2026 | Bill Payment | 2774 | Rick Albee | -43.55 |
| 01/03/2026 | Bill Payment | 2775 | Brian Davis Reimbursements | -44.25 |
| 01/03/2026 | Bill Payment | 2776 | Rick Peetz Reimbursement | -196.48 |
| 01/03/2026 | Bill Payment | 2777 | Tunex | -304.43 |
| 01/03/2026 | Bill Payment | 2778 | Brad Esposito | -866.22 |
| 01/05/2026 | Bill Payment | 2783 | Gov Funds Inc | -4,500.00 |
| 01/05/2026 | Bill Payment | 2784 | Teri Forbes | -77.75 |
| 01/05/2026 | Bill Payment | 2785 | Century Link | -63.38 |
| Total | | | | -11,028.62 |

AGENDA ITEM #10



December 11, 2025

Dear Pine Valley SSD Control Board,

Washington County has received a citizen complaint from a member of your district. The resident has requested that the Washington County Auditor's office complete an audit of your financial records and review your District Policies.

According to Utah State Code 17-19a-205-4 it reads "*A county auditor may conduct, in relation to any county office, officer, department, division, court or entity, as the county auditor deems necessary the following duties and services:*

- *Financial audits*
- *Attestation-level examinations, reviews, and agreed-upon procedures engagements or reviews of financial statements"*

I would like to meet with you to discuss the potential benefits of conducting an audit or a review of the Pine Valley Special Service District financial policies and procedures. The purpose of this process is to identify any areas for improvement and provide recommendations that will strengthen the District's operations.

Please be assured that this effort is not intended to single out or criticize anyone. Our intent is to use our expertise in governmental accounting and reporting to support the district. We view this as an opportunity for collaboration, and a constructive, win-win effort to enhance transparency, accountability, and efficiency.

Best Regards

Susan Lewis

Washington County Internal Auditor

435-619-9669

Profit and Loss
Pine Valley Special Service District
December 2025

| Distribution account | Total |
|---|---------------------|
| Income | |
| 101 Residential Fee Assessmnts | 370.00 |
| Total for Income | \$370.00 |
| Gross Profit | \$370.00 |
| Expenses | |
| 1000 Motor Vehicles | |
| 1001 Fuel | 122.86 |
| 1002 Repairs / Tires | 304.43 |
| Total for 1000 Motor Vehicles | \$427.08 |
| 100 Building | |
| 101 Telephone | 63.38 |
| 102 Electricity | 143.00 |
| 103 Supplies / Materials | 51.58 |
| 104 Repairs | 1,485.00 |
| 106 Propane | 229.03 |
| 107 Janitorial | 330.00 |
| Total for 100 Building | \$2,311.99 |
| 1100 Fire Dept Misc | |
| 1105 Pers. Protective Gear/SCBA | 254.88 |
| 1107 Other Supplies / Equipmnt | 88.33 |
| 1112 Chief Discretionary Fund | 608.00 |
| Total for 1100 Fire Dept Misc | \$851.31 |
| 200 Contracted Services | |
| 202 Clerk | 1,810.00 |
| 203 Treasurer | 1,810.00 |
| 204 Other Contracted Services | 9,137.00 |
| Total for 200 Contracted Services | \$12,757.00 |
| 700 Service District General | |
| 703 Publications Costs /Notices | 163.70 |
| 704 Bank Charges | 20.00 |
| 709 Internet Service | 69.85 |
| Total for 700 Service District General | \$253.65 |
| Capital Purchases expensed YE | 17,478.20 |
| ScanSnap Home | 0.00 |
| Total for Expenses | \$34,179.23 |
| Net Operating Income | -\$33,809.23 |
| Other Income | |
| 102 Transfer Fee | 25.00 |
| 201 Interest CV Impact Fee Acct | 326.48 |
| 202-Interest Income Cache Valle | 491.90 |
| 300 Grants / Donations | 0.00 |
| 402 Fire Recovery Fund | 12.66 |
| Total for Other Income | \$855.92 |
| Net Other Income | \$855.92 |
| Net Income | -\$32,953.31 |

Profit and Loss Detail
Pine Valley Special Service District
December 2025

| | Transaction date | Name | Memo/Description | Amount |
|---------------------------------------|------------------|--|--|--------------------|
| Ordinary Income/Expenses | | | | |
| Income | | | | |
| 101 Residential Fee Assessmnts | | | | |
| | 12/29/2025 | HEKSCH BEN & HELENE TRS 240809 PVR-A-D-7 | 2026 Pine Valley Special Service District assessment fee for fire protection | 250.00 |
| | 12/29/2025 | HEKSCH BEN & HELENE TRS 240809 PVR-A-D-7 | 2026 Assessment for local district | 20.00 |
| | 12/29/2025 | BULLOCK TIMOTHY & KELLY 552425 PINA-10 | 2026 Fire assessment for residential lot | 100.00 |
| | | | | \$370.00 |
| | | | | \$370.00 |
| Expenses | | | | |
| Capital Purchases expensed YE | | | | |
| | 12/03/2025 | Zoll Medical Corporation | Cable Assy for new Zoll | 478.20 |
| | 12/11/2025 | Everything Lifesaving | Sciton Drone kit per board approval | 17,000.00 |
| | | | | \$17,478.20 |
| 1000 Motor Vehicles | | | | |
| 1001 Fuel | | | | |
| | 12/11/2025 | Rick Albee | Fuel U141 | 34.85 |
| | 12/12/2025 | Rick Albee | Total | 43.55 |
| | 12/22/2025 | Brian Davis Reimbursements | Gas station fuel sale receipt | 44.25 |
| | | | | \$122.65 |
| 1002 Repairs / Tires | | | | |
| | 12/12/2025 | Tunex | repair U141 power inverter | 304.43 |
| | | | | \$304.43 |
| | | | | \$427.08 |
| 100 Building | | | | |
| 101 Telephone | | | | |
| | 12/22/2025 | Century Link | Phone bill | 63.38 |
| | | | | \$63.38 |
| 102 Electricity | | | | |
| | 12/10/2025 | Dade Power | DECEMBER AUTO ELECTRIC BILL | 143.00 |
| | | | | \$143.00 |
| 103 Supplies / Materials | | | | |

| | | | | |
|--|------------|------------------------|---|-------------------|
| | 12/05/2025 | Brackens | Paint for new doors at station | 51.58 |
| Total for 103 Supplies / Materials | | | | 51.58 |
| 104 Repairs | | | | |
| | 12/03/2025 | Gregco Commercial Door | Replace locks on all doors at station. Replaced West door. | 1,485.00 |
| Total for 104 Repairs | | | | 1,485.00 |
| 108 Propane | | | | |
| | 12/02/2025 | Blackburns Propane | Propane for station | 229.03 |
| Total for 108 Propane | | | | 229.03 |
| 107 Janitorial | | | | |
| | 12/31/2025 | Julie M Nielsen | 4th Quarter | 330.00 |
| Total for 107 Janitorial | | | | 330.00 |
| Total for 100 Building with sub-accounts | | | | \$2,311.99 |
| 1100 Fire Dept Misc | | | | |
| 1105 Pers. Protective Gear/SCBA | | | | |
| | 12/09/2025 | Mega Pro | embroidery on 5 jackets | 75.00 |
| | 12/23/2025 | Marc Rose | UNIFORM SHORT SLEEVE SHIRT | 179.88 |
| Total for 1105 Pers. Protective Gear/SCBA | | | | \$254.88 |
| 1107 Other Supplies / Equipmnt | | | | |
| | 12/05/2025 | Brad Esposito | Order for DVD drive and FAA licensed drone pilot vest from Amazon | 51.08 |
| | 12/05/2025 | Brad Esposito | eBay order for FAA required VISVAL Orsemer VEST | 37.25 |
| Total for 1107 Other Supplies / Equipmnt | | | | \$88.33 |
| 1112 Chief Discretionary Fund | | | | |
| | 12/15/2025 | Robert Hardy | challenge coins for department | 608.00 |
| Total for 1112 Chief Discretionary Fund | | | | \$608.00 |
| Total for 1100 Fire Dept Misc with sub-accounts | | | | \$951.31 |
| 200 Contracted Services | | | | |
| 202 Clerk | | | | |
| | 12/11/2025 | Richard Pectz | 4th Quarter | 1,810.00 |
| Total for 202 Clerk | | | | 1,810.00 |
| 203 Treasurer | | | | |
| | 12/11/2025 | Teri D Forbes Income | 4TH QUARTER | 1,810.00 |
| Total for 203 Treasurer | | | | 1,810.00 |
| 204 Other Contracted Services | | | | |
| | 12/09/2025 | Robert Dalley | Fire Department Support | 270.00 |
| | 12/09/2025 | Brad Esposito | Fire Department Support | 270.00 |
| | 12/09/2025 | Steve Shakespeare | Fire Department Support | 270.00 |
| | 12/09/2025 | Jim Seltis | Fire Department Support | 270.00 |
| | 12/09/2025 | Grant Walker | Fire Department Support | 270.00 |
| | 12/09/2025 | Rick Albee | Fire Department Support Per Diam | 599.00 |

| | | | | |
|---|------------|--|--|--------------------|
| | 12/08/2025 | Bob Bailey | Fire Department Service Per Diem | 599.00 |
| | 12/08/2025 | Layne Christensen | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Frank Davie | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Claudia Davis reimbursement | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Robert Hardy | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Joseph Hunt | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Rob Nodine Reimbursement | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | John Robson | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Marc Rose | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Toni Rose | Fire Department Services Per Diem | 599.00 |
| | 12/08/2025 | Gun Westlund | Fire Department Services Per Diem | 599.00 |
| | 12/10/2025 | Brian Davis Contract Laborer | Pine Valley fireman Stipend | 599.00 |
| | | | | <u>599.00</u> |
| Total for 204 Other Contracted Services | | | | <u>\$9,137.00</u> |
| Total for 200 Contracted Services with sub-accounts | | | | <u>\$12,757.00</u> |
| 700 Service District General | | | | |
| 703 Publications Costs /Notices | | | | |
| | 12/01/2025 | Rick Peetz Reimbursement | Total | 163.70 |
| | | | | <u>163.70</u> |
| Total for 703 Publications Costs /Notices | | | | <u>\$163.70</u> |
| 704 Bank Charges | | | | |
| | 12/08/2025 | Cache Valley Bank | STOP PAYMENT FEE Canceled check to L N Curtis as old was lost. | 20.00 |
| | | | | <u>20.00</u> |
| Total for 704 Bank Charges | | | | <u>\$20.00</u> |
| 709 Internet Service | | | | |
| | 12/01/2025 | Infowest | Monthly internet service bill from InfoWest to Richard Peetz for \$49.95 | 49.95 |
| | 12/04/2025 | Brad Esposito | Starlink order for Rental Kit I install with free product and \$20 shipping, | 20.00 |
| | | | | <u>69.95</u> |
| Total for 709 Internet Service | | | | <u>\$69.95</u> |
| Total for 700 Service District General with sub-accounts | | | | <u>\$263.65</u> |
| Total for Expenses with sub-accounts | | | | <u>\$33,809.23</u> |
| Net Ordinary Income | | | | |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 102 Transfer Fee | | | | |
| | 12/28/2025 | BULLOCK TIMOTHY & KELLY 552425 PINA-10 | TRANSFER | 25.00 |
| | | | | <u>25.00</u> |
| Total for 102 Transfer Fee | | | | <u>\$25.00</u> |
| 201 Interest CV Impact Fee Acct | | | | |
| | 12/31/2025 | | Interest Paid | 326.46 |
| | | | | <u>326.46</u> |
| Total for 201 Interest CV Impact Fee Acct | | | | <u>\$326.46</u> |
| 202-Interest Income Cache Valle | | | | |
| | 12/31/2025 | | Interest Paid | 273.18 |
| | 12/31/2025 | | Interest Paid | 2.42 |

| | | | |
|--|---------------|---------------|--------------------|
| | 12/31/2025 | Interest Paid | 216.30 |
| Total for 202-Interest Income Cache Valle | | | <u>\$491.90</u> |
| 402 Fire Recovery Fund | | | |
| | 12/31/2025 | Interest Paid | 12.68 |
| Total for 402 Fire Recovery Fund | | | <u>\$12.68</u> |
| Total for Other Income with sub-accounts | | | <u>\$855.92</u> |
| | Other Expense | | |
| Net Other Income | | | <u>\$855.92</u> |
| Net Income | | | <u>\$32,853.31</u> |

Accrual Basis Monday, January 05, 2026 09:41 PM GMTZ

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

| | Actual | Budget | Total over Budget | % of Budget |
|--|----------------------|----------------------|----------------------|----------------|
| Income | | | | |
| 101 Residential Fee Assessmnts | 174,800.00 | 172,740.00 | 2,060.00 | 101.19% |
| Total Income | \$ 174,800.00 | \$ 172,740.00 | \$ 2,060.00 | 101.19% |
| Gross Profit | \$ 174,800.00 | \$ 172,740.00 | \$ 2,060.00 | 101.19% |
| Expenses | | | | |
| 100 Building | | | 0.00 | |
| 101 Telephone | 699.03 | 800.00 | -100.97 | 87.38% |
| 102 Electricity | 2,291.00 | 3,100.00 | -809.00 | 73.90% |
| 103 Supplies / Materials | 1,687.28 | 1,000.00 | 687.28 | 168.73% |
| 104 Repairs | 1,925.55 | 4,500.00 | -2,574.45 | 42.78% |
| 106 Propano | 1,005.25 | 2,500.00 | -1,494.75 | 40.21% |
| 107 Janitorial | 1,320.00 | 1,320.00 | 0.00 | 100.00% |
| Total 100 Building | \$ 8,928.09 | \$ 13,220.00 | -\$ 4,291.91 | 67.53% |
| 1000 Motor Vehicles | | | 0.00 | |
| 1001 Fuel | 2,319.75 | 3,500.00 | -1,180.25 | 66.28% |
| 1002 Repairs / Tires | 19,652.19 | 20,000.00 | -347.81 | 98.26% |
| Total 1000 Motor Vehicles | \$ 21,971.94 | \$ 23,500.00 | -\$ 1,528.06 | 93.50% |
| 1100 Fire Dept Misc | | | 0.00 | |
| 1101 Training / Travel | 2,247.97 | 4,000.00 | -1,752.03 | 56.20% |
| 1102 Testing (pumps,SCBA,etc) | | 1,000.00 | -1,000.00 | 0.00% |
| 1103 Communications(radios,etc) | 1,486.06 | 1,500.00 | -3.94 | 99.74% |
| 1104 Food / Water | 1,059.10 | 2,000.00 | -940.90 | 52.96% |
| 1105 Pers. Protective Gear/SCBA | 5,711.14 | 4,500.00 | 1,211.14 | 128.91% |
| 1106 Hoses, Nozzles,Truck Gear | 3,971.14 | 3,500.00 | 471.14 | 113.46% |
| 1107 Other Supplies / Equipmnt | 3,489.97 | 2,000.00 | 1,489.97 | 174.45% |
| 1108 EMS supplies, train. trave | 3,519.23 | 6,000.00 | -2,480.77 | 58.65% |
| 1110 Fire Dept Misc. | 1,854.19 | | 1,854.19 | |
| 1112 Chief Discretionary Fund | 608.00 | 500.00 | 108.00 | 121.60% |
| Total 1100 Fire Dept Misc | \$ 23,956.60 | \$ 26,000.00 | -\$ 1,044.20 | 95.92% |
| 1200 Grants / Matching Funds | | | 0.00 | |
| 1203 EMS Grants | 12,018.00 | 12,000.00 | 18.00 | 100.15% |
| 1204 Other Grants | 3,602.38 | | 3,602.38 | |
| 1205 Donated Funds | 40,788.08 | 40,800.00 | -13.92 | 99.97% |
| Total 1200 Grants / Matching Funds | \$ 56,408.44 | \$ 52,800.00 | \$ 3,608.44 | 106.83% |
| 200 Contracted Services | | | 0.00 | |
| 202 Clerk | 6,160.00 | 6,160.00 | 0.00 | 100.00% |
| 203 Treasurer | 6,160.00 | 6,160.00 | 0.00 | 100.00% |
| 204 Other Contracted Services | 12,635.00 | 11,000.00 | 1,635.00 | 114.88% |
| Total 200 Contracted Services | \$ 24,955.00 | \$ 23,320.00 | \$ 1,635.00 | 107.01% |
| 300 Office Supplies / Equipment | | | 0.00 | |
| 301 Postage / Mailing | 689.59 | 800.00 | -110.41 | 86.20% |
| 302 Copying / Reproduction | 330.91 | 500.00 | -169.09 | 66.18% |
| 303 Office Suplies / Equipment | 1,807.00 | 650.00 | 1,157.00 | 278.00% |
| Total 300 Office Supplies / Equipment | \$ 2,827.50 | \$ 1,950.00 | \$ 877.50 | 145.00% |
| 400 Insurance | | | 0.00 | |
| 401 Liability | 856.03 | 1,600.00 | -743.97 | 53.50% |
| 402 Vehicles | 6,421.57 | 6,900.00 | -478.43 | 93.07% |
| 403 Buildings | 3,112.93 | 1,400.00 | 1,712.93 | 222.35% |
| 404 Workers Compensation | 685.00 | 810.00 | -225.00 | 72.22% |

| | | | | |
|------------------------------------|---------------|---------------|---------------|---------|
| 405 Bonds | | 200.00 | -200.00 | 0.00% |
| Total 400 Insurance | \$ 10,975.53 | \$ 10,810.00 | \$ 65.53 | 100.60% |
| 600 Professional Fees | | | 0.00 | |
| 142 Accounting / Audit | 1,370.00 | 1,800.00 | -230.00 | 85.63% |
| Total 600 Professional Fees | \$ 1,370.00 | \$ 1,800.00 | -\$ 230.00 | 85.63% |
| 700 Service District General | | | 0.00 | |
| 701 Training / Travel | 371.40 | 0.00 | 371.40 | |
| 702 Dues / Subscriptions | 1,899.05 | 1,800.00 | -100.95 | 94.39% |
| 703 Publications Costs / Notices | 470.40 | 200.00 | 270.40 | 235.20% |
| 704 Bank Charges | 458.05 | 100.00 | 358.05 | 458.05% |
| 705 Fee Reimbursements | | 0.00 | 0.00 | |
| 708 Annual Fireman Dinner | 1,550.00 | 2,100.00 | -550.00 | 73.81% |
| 708 Service Dist. Misc. Expense | | 100.00 | -100.00 | 0.00% |
| 709 Internet Service | 604.04 | 600.00 | 4.04 | 100.67% |
| 711 Transfer to Local District | 10,740.00 | 10,740.00 | 0.00 | 100.00% |
| Total 700 Service District General | \$ 16,890.94 | \$ 16,940.00 | \$ 250.94 | 101.50% |
| Capital Purchases expensed YE | 82,205.30 | 83,300.00 | -1,094.70 | 98.69% |
| Doproclation Expense | 23,053.79 | | 23,053.79 | |
| ScanSnap Home | 0.00 | | 0.00 | |
| Total Expenses | \$ 272,540.33 | \$ 251,240.00 | \$ 21,300.33 | 108.48% |
| Net Operating Income | -\$ 97,740.33 | -\$ 78,500.00 | -\$ 19,240.33 | 124.81% |
| Other Income | | | | |
| 102 Transfer Fee | 650.00 | 400.00 | 250.00 | 162.50% |
| 103 Late Fees | 209.19 | 500.00 | -290.81 | 41.84% |
| 150 Income Impact fee | 58,404.00 | 20,000.00 | 38,404.00 | 292.02% |
| 201 Interest CV Impact Fee Acct | 3,657.42 | 4,000.00 | -442.58 | 89.94% |
| 202-Interest Income Cache Valle | 7,135.74 | 2,000.00 | 5,135.74 | 358.79% |
| 204 Interest CV Savings CD | | 0.00 | 0.00 | |
| 206 Cache Va. Stmt Sav. Interes | | 0.00 | 0.00 | |
| 300 Grants / Donations | 17,150.27 | 0.00 | 17,150.27 | |
| 401 Firefighting Reimbursement | 17,434.48 | 0.00 | 17,434.48 | |
| 402 Fire Recovery Fund | 44,388.63 | 0.00 | 44,388.63 | |
| Total Other Income | \$ 148,827.73 | \$ 26,900.00 | \$ 122,027.73 | 553.63% |
| 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 | -26.27 | | -26.27 | |
| Total Other Expenses | -\$ 26.27 | \$ 8,400.00 | -\$ 8,426.27 | -0.30% |
| Net Other Income | \$ 148,853.00 | \$ 18,500.00 | \$ 130,453.00 | 808.16% |
| Net Income | \$ 51,212.67 | -\$ 60,000.00 | \$ 111,212.67 | -85.35% |

Monday, Jan 05, 2026 01:54:14 PM GMT-8 - Accrual Basis

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

| <u>Distribution account</u> | <u>Total</u> | |
|---------------------------------------|--------------------------------|-------------------------------------|
| | <u>As of December 31, 2025</u> | <u>As of December 31, 2024 (PY)</u> |
| Assets | | |
| Current Assets | | |
| Bank Accounts | | |
| 1378 Cache Valley MM Long Term | 61,573.01 | 39,040.22 |
| 2774 Cache Valley Impact Fee | 92,932.55 | 53,788.32 |
| 4858 Cache Valley Bank Checking | 7,617.48 | 178.56 |
| 5831 Cache Valley MM Fund Operation | 58,981.17 | 64,679.09 |
| 6138 PV Fire Recovery | 3,576.45 | |
| 8885 Mental Health Fund | 689.29 | 12,113.02 |
| Venmo | 0.00 | |
| Total for Bank Accounts | \$225,389.95 | \$189,799.21 |
| Accounts Receivable | | |
| 1200 Accounts Receivable | 2,612.85 | 2,954.33 |
| Total for Accounts Receivable | \$2,612.85 | \$2,954.33 |
| Other Current Assets | | |
| 12000 Undeposited Funds | 0.00 | 0.00 |
| Total for Other Current Assets | \$0.00 | \$0.00 |
| Total for Current Assets | \$227,982.80 | \$172,753.54 |
| Fixed Assets | | |
| Accumulated Depreciation | -884,520.00 | -884,520.00 |
| BUILDING ADDITION 2009 | 200,241.20 | 200,241.20 |
| Equipment | 875,837.48 | 875,837.48 |
| 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 for Fixed Assets | \$581,977.63 | \$881,977.63 |
| Other Assets | | |
| Total for Assets | \$809,960.43 | \$754,731.17 |
| Liabilities and Equity | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 6,480.30 | 2,473.71 |
| Total for Accounts Payable | \$6,480.30 | \$2,473.71 |
| Credit Cards | | |

| | | |
|---|---------------------|---------------------|
| Other Current Liabilities | | |
| Total for Current Liabilities | \$6,490.30 | \$2,473.71 |
| Long-term Liabilities | | |
| Cache Valley Bank Loan | 0.00 | 0.00 |
| Total for Long-term Liabilities | \$0.00 | \$0.00 |
| Total for Liabilities | \$6,490.30 | \$2,473.71 |
| Equity | | |
| 3900 Retained Earnings | 752,257.46 | 570,089.44 |
| Net Income | 51,212.67 | 182,168.02 |
| 3000 Opening Bal Equity | 0.00 | 0.00 |
| Total for Equity | \$803,470.13 | \$752,257.46 |
| Total for Liabilities and Equity | \$809,980.43 | \$754,731.17 |

Accrual Basis Monday, January 05, 2026 09:51 PM GMTZ

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 | |
| 1/1/2025 | Prior years funds | 12118.22 |
| | TOTAL REVENUE | 12118.22 |

| | | |
|------------|--------------------|----------|
| | Expenditures | |
| 10/24/2025 | New Hydrant | 12118.22 |
| | TOTAL EXPENDITURES | 12118.22 |

| Name | Fiscal Year Ended: 12/31/2025 | |
|----------|-------------------------------|----------|
| | Asphalt | |
| | | |
| | Revenues | |
| 1/1/2025 | Prior years funds | 10935.57 |
| | TOTAL REVENUE | 10935.57 |

| | | |
|--|------------------------------|----------|
| | Expenditures | |
| | Asphalt additions to station | 10935.57 |
| | | |
| | TOTAL EXPENDITURES | 10935.57 |

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

| Projects From Which Funds Were Collected | Month | Fiscal Year Received | Hydrant | Asphalt | Building | Total |
|---|--------------|-----------------------------|----------------|----------------|-----------------|----------------------|
| Prior Balance | | | \$ 12,118.22 | 10,935.57 | | \$ 53,788.32 |
| Wastlund | January | 2025 | | | \$ 9,905.00 | \$ 9,905.00 |
| Hepler | Feb | 2025 | | | \$ 4,504.00 | \$ 4,504.00 |
| Rich | March | 2025 | | | \$ 3,759.00 | \$ 3,759.00 |
| Cannon | March | 2025 | | | \$ 5,260.00 | \$ 5,260.00 |
| Hafen | May | 2025 | | | \$ 864.00 | \$ 864.00 |
| Ball | may | 2025 | | | \$ 7,694.00 | \$ 7,694.00 |
| Cox Don | Jul | 2025 | | | \$ 7,954.00 | \$ 7,954.00 |
| Cox Darryn | Jul | 2025 | | | \$ 4,865.00 | \$ 4,865.00 |
| Kelly Baumont | Aug | 2025 | | | \$ 960.00 | \$ 960.00 |
| Judyth Gilles | Sept | 2025 | | | \$ 2,500.00 | \$ 2,500.00 |
| Abraham | Sept | 2025 | | | \$ 4,714.00 | \$ 4,714.00 |
| Kelly Hagermeyer | Sept | 2025 | | | \$ - | \$ - |
| William Milton | Sept | 2025 | | | \$ - | \$ - |
| Sally Bosch | Sept | 2025 | | | \$ - | \$ - |
| Reed Noble | Sept | 2025 | | | \$ - | \$ - |
| Hobaica | Nov | 2025 | | | \$ - | \$ - |
| BH3 Investments | Nov | 2025 | | | \$ 4,756.00 | \$ 4,756.00 |
| Beckstrom | Nov | 2025 | | | \$ 669.00 | \$ 669.00 |
| <i>Interest Earned</i> | | | | | \$ - | \$ 3,794.02 |
| Total FY 2025 | | | | | | \$ 115,986.34 |
| Impact Fees Spent | | | | | | \$ 23,053.79 |
| Total Impact Fees on Hand | | | | | | \$ 92,932.55 |

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 not needed | | | | | | |
| Turnouts not needed | | | | | | |
| | 36,500 | | | | | |
| Addition Purchases | | | | | | |
| Remanufactured Zoll | 25,000 | | | | | |
| Battery powered Fan | 8,255 | | | | | |
| Drone w night operations US made | 17,000 | | | | | |
| | 50,255 | | | | | |
| TTL | 86,755 | | | | | |
| 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 as of 10/31 | | | | | | |
| Extraction Tools | 36,395 | | | | | |
| Chairs | 1,350 | | | | | |
| Impact fee purchases 2025 as of 10/31 | | | | | | |
| New Hydrant | 12,118 | | | | | |
| Asphalt | 10,936 | | | | | |

Shirt sales fund PVSSD

Costs

10/31/2025

Bay Valley Co

Shirts 154

\$ 1,854.19

12/

\$ 1,854.19

Income

Profit

\$ (1,854.19)

Donations

01/25/2025

DiDe Elks Charitable Foundation 09-17

Cache Valley Bank Checking 858

500.00

07/01/2025

donations to fire dept

17,160.27

07/01/2025

Fire Recovery

Cache Valley Bank 2168

44,368.63

\$ 62,036.90