

Pine Valley Special Services District

Meeting Agenda

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

February 11, 2026 — Approximately 7:00 P.M.
(or immediately following the conclusion of the PVLAD meeting)

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

PVSSD Assistants: Rick Peetz, Clerk
 Teri Forbes, Treasurer

Fire Chief: Robert Hardy

1. Welcome – Chairman Bob Dalley.
2. Meeting Minutes.
 - A. Approval of the January 14, 2026, PVSSD Meeting Minutes.
3. Update on Flooding and Mitigation Efforts - Mark Owens.
4. Report on Work Taking Place on the Dam – Mark Owens.
5. Webmaster Update – Robert Hardy.
6. Fire Department Report – Robert Hardy.
7. Board Quarterly Bank Reconciliation Report – Bob Dalley and Allen Cannon.
8. Approve December Bank Reconciliations from January Board Meeting.
9. Clerk and Treasurer’s Reports (January) – Rick Peetz and Teri Forbes.
10. Discussion on Establishing a Business Venmo Account – Allen Cannon and Bob Dalley.

11. Update on Community Center Meeting with County – Allen Cannon.
12. 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, Bob Dalley, 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.
13. Other Business.

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

AGENDA ITEM #2A

Pine Valley Special Services District

Meeting Minutes

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

Wednesday, January 14, 2026

Board Members: Bob Dalley, Chairman
 Emily Neilson, Vice-Chair
 Mark Owens
 Steve Shakespeare (via Zoom)
 Allen Cannon

PVSSD Assistants: Rick Peetz, Clerk
 Teri Forbes, Treasurer (Excused)

Others: Frank Davie
 Robert Hardy
 Kendall Sullivan
 Scott Dunkleman

1. Welcome New Board Members.

Vice-Chairman Bob Dalley called the meeting to order and reported that he and Mark Owens were appointed to fill positions on the Board with terms ending December 31, 2029.

2. Election of New Chair and Vice-Chair.

Allen Cannon moved to NOMINATE Bob Dalley to serve as Chairman. Emily Neilson seconded the motion. There were no further nominations. The motion passed with the unanimous consent of the Board.

Bob Dalley moved to NOMINATE Emily Neilson to serve as Vice-Chair. Allen Cannon seconded the motion. There were no further nominations. The motion passed with the unanimous consent of the Board.

3. Meeting Minutes.

A. Approval of the December 10, 2025, PVSSSD Meeting Minutes.

Emily Neilson moved to APPROVE the minutes of December 10, 2025. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board with one abstention. Mark Owens abstained from the vote.

4. Update on Flooding and Mitigation Efforts – Mark Owens.

Mark reported that plans have been submitted to the National Resources Conservation Service (“NRCS”) and are under review. The County is awaiting their recommendations. He expected there to be minor changes and noted that environmental permits will likely be delayed. He expected the project to be advertised mid to late February. The contract was supposed to have been completed by the end of March with construction from April 1 and through June. Mark expected the timeline to be firmed up prior to the next meeting.

Chair Dalley asked about the three most significant projects they are working on. Mark identified the three Water and Sediment Control Basins (“WASCOBs”) on the south end. They drop the sediment out, but allow the water to go to the Santa Clara River. The water company has a diversion structure just past the gate to prevent the lines from clogging.

Emily noticed that in one of the culverts that was installed, the direction of the flow was changed. Mark stated that the County is aware that the new and existing culverts are at about half capacity due to sediment. The hope was that they will be cleaned in the near future. He suggested that property owners be diligent in caring for their areas because the County has limited resources. He encouraged the community to be patient. Chair Dalley suggested that the Board lead that charge.

Allen asked about work being done at the reservoir. Fire Chief, Robert Hardy, reported that that was an entirely separate contract. The U.S. Forest Service planned to redo the reservoir and was in the process of putting the project out to bid when the fire occurred. The bids came back higher than what was budgeted. As a result, they had to go back and get approval for a higher amount. They plan to place a drain at the bottom of the reservoir to provide more control over the water levels. Joe Rechsteiner informed him that they plan to dredge the reservoir and rebuild the dam. Chief Hardy explained that the dam was not breached by the flood, but was intentionally breached by the track hoes. They channeled the water toward the spillway and cut out the dam to work on the drainage project. Chair Dalley commented that there is a false rumor circulating that the Board can help with.

Chief Hardy stated that one of the U.S. Forest Service Engineers gave a preliminary estimate that the campground will reopen in 2029. The water system was completely destroyed along with all of the infrastructure. Mark noted that a County Commissioner estimated the cost at \$42 million.

Scott Dunkleman commented on 24-inch drain lines that come off the mountain to the streets. He asked if there is a meter that measures volume to determine whether the existing pipes are adequate. Mark responded that hydrology studies have been conducted to calculate flows and calculate the size and capacity of the culvert. As a result, additional culverts were installed to meet the need. The County has a map of every culvert and understands that they are currently at half capacity.

5. Webmaster Update – Robert Hardy.

Chief Hardy reported that he has set up files on individuals who have been granted access. They can begin looking at those folders and adding documents. A public folder has been shared as well. Joseph Hunt was in the process of figuring out how to give the public access to public documents in read-only format. The website was near completion and the board member emails were up and running. It is now possible to have board member emails forwarded to a personal email. The board members were encouraged to use their PVSSD emails going forward for their own protection.

6. Fire Department Report – Robert Hardy.

Chair Dalley asked what mile marker the Pine Valley Fire Department (“PVFD”) responds to on Highway 18. Chief Hardy stated that EMS covers mile markers 24 through 28, which is just south of Baker Dam Road. For fire and traffic accidents, Pine Valley has an Automatic Aid Agreement with Central and will respond to any incidents. They respond with the appropriate vehicles based on the need.

Emily asked about flooding and if there has been a debrief on the community information provided during the flood and if he was happy with how the County is doing community notices. Chief Hardy stated that there were two incidents. The one in October was the most severe, with a lot of damage being done to homes and infrastructure. The other took place on Christmas Eve, where there was little to no damage. He agreed with Mark that the County has done a tremendous job of improving the culverts.

In terms of critical information that needs to get to residents she recognized that the County sent something out, but she was not sure how timely it was. She asked if there were any changes needed. Chief Hardy stated that when flooding happens, a Sheriff’s deputy comes down on the north side and blocks traffic and communicates with the PVFD. The best way to get the work out was on Nextdoor.

Chief Hardy reported that the Fire Department is doing well overall. They are using a new availability app that was developed through a friend of a department member. It is free and more user-friendly.

7. Clerk and Treasurer’s Reports (December) – Rick Peetz and Teri Forbes.

Rick presented the Clerk’s Report and stated that expenses were light.

Allen suggested that Chair Dalley be put on the account to sign checks. Currently, Allen is a signator along with Teri Forbes. Chair Dalley was happy to be a signer but noted that he has a slight conflict in that a person writing a check should never reconcile the account. He

does not do the reconciliation but observes it. If anyone was uncomfortable with that, a change could be made to have someone else be a signer.

Rick pointed out that signing checks is important because someone needs to be available when needed. It was recommended that Emily and Mark be made signers on the account so that there is no potential conflict with Chair Dalley and Allen reviewing the reconciliations.

Emily Neilson moved to CHANGE the Policies and Procedures for Board Member and Meeting Guidelines to move from the “Vice-Chair leads bank reconciliations quarterly to the Chair” and add that he either serves or appoints a board member to serve. Mark Owens seconded the motion. The motion passed with the unanimous consent of the Board.

Rick reported that they were under budget in nearly every category with the exception of office supplies due to the purchase of a laptop in the amount of \$800. Capital purchases were \$82,205 and was to be moved Capital Items. Other purchases made throughout the year were reviewed.

Chair Dalley reported that they continue to underspend the budget. There is approximately \$225,000 in cash and \$100,000 in impact fees that is designated for certain capital. That leaves about \$125,000, which is less than the annual budget. He mentioned the possibility of moving long-term money and changing the account name to Future Capital Projects to align more with the State’s guidance that allows them to hold cash as long as it is allocated for a fund. Rick indicated that with money donated by the Elks, they purchased weather stations and headlamps. Chair Dalley noticed that the balance sheet shows approximately \$6,500 in Accounts Payable and asked if there was something significant that has not yet been paid for. Rick explained that at the end of the year, he wrote a number of checks that had not cleared the account.

Chair Dalley reported that there is about \$100,000 in impact fees with about \$100,000 in the long-term capital account. They will need plans for spending the funds at some point. Allen suggested that they designate the capital appreciation to target the PVFD wish list and any apparatus repairs or replacements. Chief Hardy stated that Engine 141 was recently repaired and is in much better shape. It is old, however, and could fail at any time. He was pleased to have reserves in the event they are needed.

Chair Dalley clarified that they cannot exceed the budget in total, but they can in different categories. The net income was \$51,000 and the budget was \$60,000. The total expenses for the year were \$272,640 while the budgeted expenses were \$251,000. Capital purchases totaled \$100,000. If removed, it will come from budget and actual. Rick explained that the one line of depreciation of \$23,000 included the asphalt and the fire hydrant and will be

moved and paid with impact fees. Once the adjustment is made, the net income will above the budget level.

Allen Cannon moved to ACCEPT the Clerk's Report. Mark Owens seconded the motion. The motion passed with the unanimous consent of the Board.

The Treasurer's Report was included in the packet along with the bank reconciliations. Chair Dalley had questions in that two of the accounts did not appear to balance. He asked for further clarification. The quarterly review of the accounts was also to take place prior to the next meeting.

Mark Owens moved to TABLE approval of the Treasurer's Report to the February 11, 2026, meeting. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

8. Citizen Requests.

Frank Davie commended the County for their work on the culverts. They have a good attitude and have worked diligently.

Emily commented that providing information to the public on the timeline and expectation cuts down on many of the negative comments within the community. She suggested there be regular updates. Many residents only see what is taking place in their area and are unaware of what is planned. She suggested that the Board find other ways to better communicate with the public to disseminate information. Mark offered to work with Teri and prepare bullet points to be posted on Nextdoor. It was suggested that a monthly update also be provided.

Scott Dunkelman questioned on the diversion created at the top of Cedar Berry. He asked if it should be higher and longer. Mark explained that everything that is being designed and built is based on models they have created and is based on scientific data. Chief Hardy commented that four inches of rain fell in a 24-hour period and there were no flooding issues. Other diversions were identified as Pole Creek Canyon Forsyth. Three areas have been designed to control that water.

There were no further citizen requests.

9. Designate Board Member to Sign Checks with Cache Valley Bank.

Allen Cannon moved to have new signature cards created for the accounts to include Mark Owens and Emily Neilson as signers. Chair Dalley seconded the motion. The motion passed with the unanimous consent of the Board.

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

Chair Dalley reported that a complaint was received from someone in the community who asked for a review of the financial records, which the County has agreed to. Susan Lewis is the Assistant Auditor with the County. She will be asking questions of all board members. There are procedures in place that follow the self-assessment work completed last year. Chair Dalley was not aware of any concerns. Ms. Davis plans to attend a meeting at some point and will likely contact board members individually with questions. The questions Chair Dalley has received to date pertain to policies, ethics, conflicts of interest, and nepotism. Ms. Lewis has raised a series of very specific requests to Rick. Rick reported that the requests have been based on reviews that have been done internally. She asked for copies of the budget, what has been spent, the revised budget, and checks with backup. He has responded to all of her questions thus far.

11. Other Business.

Allen reported that he has a meeting in two weeks with Commissioner Almquist and invited Mark Owens to participate. Emily's understanding was that the flooding mitigation work would limit the available land. Chief Hardy explained that the flood broke the berm behind the fire station. He did not expect issues with the community center. Allen explained that the County is looking at the preliminary plat that was prepared by JMI Constructors. The building could be moved anywhere on the six-acre site, but will depend on what the County has determined they are willing to acquire from the U.S Forest Service. They completed an appraisal prior to the fire and may want to have it reappraised. As of September, he had heard that the County had completed their appraisal and the County Attorney was drafting the document for the acquisition from the U.S. Forest Service.

12. Adjournment.

Allen Cannon moved to ADJOURN. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

The meeting adjourned at 7:56 PM.

The next PVSSD meeting will be on Wednesday, February 11, 2026.

AGENDA ITEM #6



Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report Pine Valley Special Service District January 2026

<u>Date</u>	<u>Type of Call</u>	<u>Location</u>	<u>"Man" Hrs</u>	<u>EO Hrs</u>
1/5	Fire – MVI	Central (canceled)	3	0
1/8	Fire – MVI	Central (canceled)	3	0
1/8	EMS – overdose	Central	4	1
1/18	Fire – gas leak	Central (canceled)	3	0
1/19	Fire – structure	Central (canceled)	8	0
1/24	EMS – suicidal	Central (canceled)	2	0
1/31	Fire – MVI	Central MM 30	6	2
		Total:	29	3

Department Hours:

Response	29 hours
Training	201 hours
Other volunteer	37 hours
Total volunteer hours	267 hours

Year to date: 267 hours in 2026
410 hours in 2025

AGENDA ITEM #9

Profit and Loss
Pine Valley Special Service District
January 2026

Distribution account	Total
Income	
101 Residential Fee Assessmnts	1,140.00
Total for Income	\$1,140.00
Gross Profit	\$1,140.00
Expenses	
1000 Motor Vehicles	
1001 Fuel	107.36
1002 Repairs / Tires	1,353.25
Total for 1000 Motor Vehicles	\$1,460.61
100 Building	
101 Telephone	63.24
102 Electricity	323.00
106 Propane	136.57
Total for 100 Building	\$522.81
1100 Fire Dept Misc	
1101 Training / Travel	2,116.00
Total for 1100 Fire Dept Misc	\$2,116.00
300 Office Supplies / Equipment	
301 Postage / Mailing	77.75
Total for 300 Office Supplies / Equipment	\$77.75
700 Service District General	
702 Dues / Subscriptions	5,822.11
705 Fee Reimbursements	38.34
Total for 700 Service District General	\$5,860.45
Total for Expenses	\$10,037.62
Net Operating Income	-\$8,897.62
Other Income	
103 Late Fees	1,052.57
201 Interest CV Impact Fee Acct	318.48
202-interest Income Cache Valle	415.56
300 Grants / Donations	422.00
402 Fire Recovery Fund	14.47
Total for Other Income	\$2,223.08
Net Other Income	\$2,223.08
Net Income	-\$6,674.54

Profit and Loss Detail
Pine Valley Special Service District
January 2026

	Transaction date	Num	Name	Memo/Description	Amount
Ordinary Income/Expenses					
Income					
101 Residential Fee Assessmnts					
	01/08/2026	7068	THOMAS RICHARD NELSON TR 172885 6109-B	2026 Pine Valley Special Service District Assessment fee for fire protection.	200.00
	01/23/2026	7086	EAT PINE VALLEY LLC 173172 6116-B-10-A	Fire assessment for residential lot	100.00
	01/23/2026	7101	CHAFI JAFAR AMS-16 658115	2025 Pine Valley Special Service District assessment fee for fire protection	250.00
	01/23/2026	7101	CHAFI JAFAR AMS-16 658115	2025 Assessment for local district	20.00
	01/30/2026	7103	CHRISTENSEN LAYNE / LADAWN 204704	Purchased old computer	200.00
	01/30/2026	7104	TAYLOR PAULA P TR 173164 6115-B-6	Fire assessment for residential lot	100.00
	01/30/2026	7105	GARDNER JUSTIN & MARGARET 174113 6154-C	2026 Pine Valley Special Service District assessment fee for fire protection	250.00
	01/30/2026	7105	GARDNER JUSTIN & MARGARET 174113 6154-C	2026 Assessment for local district	20.00
					\$1,140.00
Total for income with sub-accounts					\$1,140.00
			Cost of Goods Sold		
Gross Profit					\$1,140.00
Expenses					
1000 Motor Vehicles					
1001 Fuel					
	01/09/2026	2981221	Brackens	Fuel for station	29.97
	01/11/2026		Rick Aibee	fuel for R-141 by Pine Valley Fire Department	37.25
	01/13/2026	620007730443	Gun Westlund	Purchase of 11.879 gallons of premium fuel at MAVERIK.	40.14
Total for 1001 Fuel					\$107.38
1002 Repairs / Tires					
	01/09/2026	J004111	Jim's Service	Total	1,353.25
Total for 1002 Repairs / Tires					\$1,353.25
Total for 1000 Motor Vehicles with sub-accounts					\$1,460.61
100 Building					
101 Telephone					
	01/22/2026		Century Link	Total	63.24
Total for 101 Telephone					\$63.24
102 Electricity					
	01/09/2026	134481	Dobie Power	January Electricity	323.00
Total for 102 Electricity					\$323.00
106 Propane					
	01/09/2026	0	Blackburns Propane	Tank fill	138.57
Total for 106 Propane					\$138.57

Total for 100 Building with sub-accounts					<u>\$522.81</u>
1100 Fire Dept Misc					
1101 Training / Travel					
	01/01/2026	1246	Vest Inc	Vest 1st quarter	2,003.00
	01/08/2026		Claudia Davis reimbursement	Purchase and reimbursement request for BLS Instructor Alignment Fee	58.50
	01/19/2026		Robert Hardy	Purchase and reimbursement request for CPR Instruction Alignment Fee	58.50
Total for 1101 Training / Travel					<u>\$2,116.00</u>
Total for 1100 Fire Dept Misc with sub-accounts					
<u>\$2,116.00</u>					
300 Office Supplies / Equipment					
301 Postage / Mailing					
	01/02/2026		Teri Forbes Reimbursement	Stamps bought by Teri for office	77.75
Total for 301 Postage / Mailing					<u>\$77.75</u>
Total for 300 Office Supplies / Equipment with sub-accounts					
<u>\$77.75</u>					
700 Service District General					
702 Dues / Subscriptions					
	01/06/2026		Gov Funds Inc	Funding Navigator Grant Assistance	4,500.00
	01/06/2026	10001456623371	Rick Peetz Reimbursement	Quickbooks Online Payment 2026	1,322.11
Total for 702 Dues / Subscriptions					<u>\$5,822.11</u>
705 Fee Reimbursements					
	01/13/2026	1099 submissions pvs	Rick Peetz Reimbursement	1099 submissions PVSSD	38.34
Total for 705 Fee Reimbursements					<u>\$38.34</u>
Total for 700 Service District General with sub-accounts					
Total for Expenses with sub-accounts					
<u>\$5,860.45</u>					
<u>\$10,037.82</u>					
Net Ordinary Income					
Other Income/Expense					
Other Income					
103 Late Fees					
	01/06/2026	7066	THOMAS RICHARD NELSON TR 172885 6109-B	Late fee and corrections	30.00
	01/06/2026	7067	TAYLOR PAULA P TR 173164 6115-B-0		30.00
	01/06/2026	7068	SLOAN JACK G & LISA G 173446 6119-F		30.00
	01/06/2026	7069	JACOBSON TAYLOR PRATT 174048 6150		30.00
	01/09/2026	7070	MALCHUS DARIN 174931 6188-A		30.00
	01/09/2026	7071	HEKSCH BEN & HELENE TRS 240609 PVR-A-D-7		30.00
	01/06/2026	7072	STUEHSER MICHAEL 240955 PVR-A-E-5		30.00
	01/06/2026	7073	PVR-A-E-18-A		30.00
	01/06/2026	7074	ROYAL TRUST FLEMING MARIE 241185 PVR-A-F-5		30.00
	01/06/2026	7076	SNOW RYAN BOYD & AMEY BETH 241847 PVR-C-1		30.00
	01/06/2026	7078	DEFOREST SCOTT 243322 PVR-C-48		30.00
	01/06/2026	7077	SMITH MICKEY 243447 PVR-C-58-A		30.00

	01/06/2026	7076	READ RONALD L & SUSAN K 243496 PVR-C-63		30.00
	01/06/2026	7079	MANZER ROBERT 260557 6124-A-6		30.00
	01/06/2026	7080	R SEVEN LC 301708 PNT-2-A		30.00
	01/06/2026	7081	JONES SARAH GRACE 319312 PVM-11		30.00
	01/06/2026	7082	DAVIS JOHN 319346 PVM-14		30.00
	01/06/2026	7083	PLANT PATRICK 418966 RN-3		30.48
	01/23/2026	7085	EAT PINE VALLEY LLC 173172 6115-B-10-A		30.00
	01/23/2026	7086	FORD DAVID MAC & CORDELIA 173206 6115-B-13		30.00
	01/23/2026	7087	ESPLIN MICHAEL 173354 6119-A-1-A		12.09
	01/23/2026	7088	LOVELL MERTON / LAEL 173438 6119-D-2-A		30.00
	01/23/2026	7089	ESPLIN MICHAEL D & PATRICIA 173453 6119-G		20.00
	01/23/2026	7090	HUNT CHRISTINA GAIL 173545 6125-A		30.00
	01/23/2026	7091	PICKETT FAWN S TR 174022 6148-C		30.00
	01/23/2026	7092	GARDNER JUSTIN & MARGARET 174113 6154-C		30.00
	01/23/2026	7093	M & K SOUTHERN UTAH HOLDINGS LLC 204811 ALT-11		30.00
	01/23/2026	7094	80		30.00
	01/23/2026	7095	243314 PVR-C-45		30.00
	01/23/2026	7096	PICKETT FAWN S TR 439268 6164-C		30.00
	01/23/2026	7097	PICKETT FAWN S TR 439276 6164-D		30.00
	01/23/2026	7098	PICKETT FAWN S TR 439284 6164-E		30.00
	01/23/2026	7099	PICKETT FAWN S TR 439292 6164-F		30.00
	01/23/2026	7100	CHAFI JAFAR AMS-16 658115		30.00
	01/22/2026	7101	CHAFI JAFAR AMS-16 658115		30.00
	01/26/2026	7084	PRESLEY SYDNEY 173040 6115-A-1		30.00
					<u>30.00</u>
Total for 103 Late Fees					\$1,052.57
201 Interest CV Impact Fee Acct	01/31/2026			Interest Paid	318.48
Total for 201 Interest CV Impact Fee Acct					<u>\$318.48</u>
202-Interest Income Cache Valle	01/31/2026			Interest Paid	196.10
Total for 202-Interest Income Cache Valle	01/31/2026			Interest Paid	219.46
					<u>\$415.56</u>
300 Grants / Donations	01/30/2026	7102	Claudia's Senior Center	Zumba Class Donation	422.00
Total for 300 Grants / Donations					<u>\$422.00</u>
402 Fire Recovery Fund	01/31/2026			Interest Paid	12.26
Total for 402 Fire Recovery Fund	01/31/2026			Interest Paid	2.21
					<u>\$14.47</u>
Total for Other Income with sub-accounts					<u>\$2,223.08</u>

Net Other Income

Other Expense

Net Income

\$2,223.00

-58,674.54

Accrual Basis Thursday, February 05, 2020 04:59 PM GMTZ

Pine Valley Special Service District
Budget vs. Actuals
 January - December 2028

	Actual	Budget	Total over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	1,140.00	170,360.00	-169,220.00	0.67%
Total Income	\$ 1,140.00	\$ 170,360.00	-\$ 169,220.00	0.67%
Gross Profit	\$ 1,140.00	\$ 170,360.00	-\$ 169,220.00	0.67%
Expenses				
100 Building			0.00	
101 Telephone	63.24	735.00	-671.76	9.80%
102 Electricity	323.00	2,940.00	-2,617.00	10.99%
103 Supplies / Materials		1,500.00	-1,500.00	0.00%
104 Repairs		2,000.00	-2,000.00	0.00%
105 Other		2,000.00	-2,000.00	0.00%
106 Propane	624.60	2,000.00	-1,475.40	28.23%
107 Janitorial		1,320.00	-1,320.00	0.00%
Total 100 Building	\$ 910.84	\$ 12,495.00	-\$ 11,584.16	7.29%
1000 Motor Vehicles			0.00	
1001 Fuel	107.38	3,500.00	-3,392.64	3.07%
1002 Repairs / Tires	1,363.25	26,000.00	-23,646.75	6.41%
Total 1000 Motor Vehicles	\$ 1,480.61	\$ 28,500.00	-\$ 27,039.39	5.12%
1100 Fire Dept Misc			0.00	
1101 Training / Travel	2,116.00	12,000.00	-9,884.00	17.63%
1102 Testing (pumps,SCBA,etc)		1,000.00	-1,000.00	0.00%
1103 Communications(radios,etc)		1,800.00	-1,800.00	0.00%
1104 Food / Water		2,000.00	-2,000.00	0.00%
1105 Pers. Protective Gear/SCBA		2,000.00	-2,000.00	0.00%
1106 Hoses, Nozzles,Truck Gear		3,500.00	-3,500.00	0.00%
1107 Other Supplies / Equipmnt		2,000.00	-2,000.00	0.00%
1108 EMS supplies, train. trave		5,000.00	-5,000.00	0.00%
1112 Chief Discretionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	\$ 2,116.00	\$ 29,800.00	-\$ 27,684.00	7.10%
200 Contracted Services			0.00	
202 Clerk		10,800.00	-10,800.00	0.00%
203 Treasurer		9,700.00	-9,700.00	0.00%
204 Other Contracted Services		11,000.00	-11,000.00	0.00%
Total 200 Contracted Services	\$ 0.00	\$ 31,500.00	-\$ 31,500.00	0.00%
300 Office Supplies / Equipment			0.00	
301 Postage / Mailing	77.75	800.00	-722.25	9.72%
302 Copying / Reproduction		500.00	-500.00	0.00%
303 Office Supplies / Equipment		1,200.00	-1,200.00	0.00%
Total 300 Office Supplies / Equipment	\$ 77.75	\$ 2,500.00	-\$ 2,422.25	3.11%
400 Insurance			0.00	
401 Liability		900.00	-900.00	0.00%
402 Vehicles		8,750.00	-8,750.00	0.00%
403 Buildings		3,289.00	-3,289.00	0.00%
404 Workers Compensation		614.00	-614.00	0.00%
Total 400 Insurance	\$ 0.00	\$ 11,633.00	-\$ 11,633.00	0.00%

600 Professional Fees				0.00	
141 Legal Fees			1,600.00	-1,600.00	0.00%
Total 600 Professional Fees	\$ 0.00	\$ 1,600.00	-\$ 1,600.00	1,600.00	0.00%
700 Service District General				0.00	
701 Training / Travel			500.00	-500.00	0.00%
702 Dues / Subscriptions	5,822.11		7,100.00	-1,277.89	82.60%
703 Publications Costs /Notices			300.00	-300.00	0.00%
704 Bank Charges			450.00	-450.00	0.00%
705 Fee Reimbursements	38.34			38.34	
706 Annual Fireman Dinner			2,000.00	-2,000.00	0.00%
709 Internet Service			600.00	-600.00	0.00%
711 Transfer to Local District			10,800.00	-10,800.00	0.00%
Total 700 Service District General	\$ 5,860.45	\$ 21,780.00	-\$ 16,899.55	16,899.55	26.84%
Depreciation Expense			13,000.00	-13,000.00	0.00%
Purchases			10,000.00	-10,000.00	0.00%
Total Expenses	\$ 10,428.65	\$ 162,678.00	-\$ 162,252.35	162,252.35	8.41%
Net Operating Income	-\$ 9,285.65	\$ 7,682.00	-\$ 16,667.65	16,667.65	-120.88%
Other Income					
102 Transfer Fee			500.00	-500.00	0.00%
103 Late Fees	1,052.57		500.00	552.57	210.51%
201 Interest CV Impact Fee Acct	318.48		6,000.00	-5,681.52	5.31%
202-Interest Income Cache Valle	415.58			415.58	
205 Cache V. Imp. Fee Interest			5,000.00	-5,000.00	0.00%
300 Grants / Donations	422.00			422.00	
402 Fire Recovery Fund	14.47			14.47	
Total Other Income	\$ 2,223.08	\$ 12,000.00	-\$ 9,776.92	9,776.92	18.53%
Net Other Income	\$ 2,223.08	\$ 12,000.00	-\$ 9,776.92	9,776.92	18.53%
Net Income	-\$ 7,062.57	\$ 19,882.00	-\$ 23,744.57	23,744.57	-35.88%

Thursday, Feb 05, 2020 09:04:23 AM GMT-8 - Accrual Basis

Balance Sheet Comparison
Pine Valley Special Service District
As of January 31, 2026

Distribution account	Total	
	As of January 31, 2026	As of January 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1378 Capital Equipment Savings Account	100,219.76	39,179.98
2774 CV Impact Fee Account	93,251.03	63,938.02
4858 CV Standard Checking Account	1,777.84	3,298.59
5831 CV Interest Bearing Operational Fund	21,439.27	24,925.68
6138 PV Fire Recovery	3,588.71	
9695 Mental Health Fund	2.21	12,192.73
Venmo	0.00	
Total for Bank Accounts	\$220,278.82	\$143,535.88
Accounts Receivable		
1200 Accounts Receivable	2,980.00	103.46
Total for Accounts Receivable	\$2,980.00	\$103.46
Other Current Assets		
12000 Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$0.00	\$0.00
Total for Current Assets	\$223,258.82	\$143,639.34
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	\$581,977.63
Other Assets		
Total for Assets	\$805,236.45	\$725,616.97
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	1,733.43	5,107.77
Total for Accounts Payable	\$1,733.43	\$5,107.77
Credit Cards		

Other Current Liabilities		
Total for Current Liabilities	\$1,733.43	\$5,107.77
Long-term Liabilities		
Cache Valley Bank Loan	0.00	0.00
Total for Long-term Liabilities	\$0.00	\$0.00
Total for Liabilities	\$1,733.43	\$5,107.77
Equity		
3600 Retained Earnings	810,177.56	752,257.46
Net Income	-6,674.54	-31,748.26
3000 Opening Bal Equity	0.00	0.00
Total for Equity	\$803,503.02	\$720,509.20
Total for Liabilities and Equity	\$805,236.45	\$725,616.97

PVSSD Impact Fee Schedule

Impact Fee Current Year Activity
 Fund Expenditure & Revenue Sources
 FY Ending Decemer 31 2026

PVSSD Station Capitol Improvements		Fiscal Year Ended: 12/31/2026
	Revenues	
	TOTAL REVENUE	0.00

	Engine to replace E141	
	TOTAL EXPENDITURES	0.00

Name	Fiscal Year Ended: 12/31/2026	
	Revenues	
	TOTAL REVENUE	0.00

	Ambulance	
	TOTAL EXPENDITURES	0.00

Fire Hydrants	Capital Improvements	Fiscal Year Ended: 12/31/2026
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

Name	Fiscal Year Ended: 12/31/2026	
	Revenues	
	TOTAL REVENUE	0.00

	Expenditures	
	TOTAL EXPENDITURES	0.00

PVSSD
 Impact Fee Schedule
 Revenues on Hand
 FY Ending December 31, 2026

<u>Projects From Which Funds Were Collected</u>	<u>Month</u>	<u>Fiscal Year Received</u>	<u>Hydrant</u>	<u>Asphalt</u>	<u>Building</u>	<u>Total</u>
Prior Balance						\$ 92,932.55

<i>Interest Earned</i>					\$ -	\$ 318.48
Total FY 2025						\$ 93,251.03
Impact Fees Spent					\$ -	
Total Impact Fees on Hand						\$ 93,251.03

**PVSSD
Capital Projections**

	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	Fees by Project
Potential requirement	10,000	25,000				35,000
Wildland PPE	-	2,500	2,500	2,500	2,500	7,500
Turnouts	-	2,500	2,500	2,500	2,500	7,500
						-
Capital TTL	10,000	30,000	5,000	5,000	5,000	50,000

Impact Fee Capital Projections

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
Fire Station Expansion					500,000	5,000

Fire Hydrants

Add Hydrants	13,000	13,000	13,000	13,000	13,000	39,000
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Impact Fees Projected for Expenditure	45,500	17,500	58,000	13,000	513,000	121,000
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Total Expense	55,500	47,500	63,000	18,000	518,000	171,000
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Operational Projections for Capitalized Equipment

Potential needs	10,000
TTL	10,000

Impact fee Projections for Capitalized Equipment

Type 6 Brush truck grant purchase 10% of 325000	32,500
Purchase UTV with grant 10% of 45000	4500

Shirt sales fund PVSSD

Costs

10/31/2025

Bay Valley Co

Shirts 154

\$ 1,854.18

\$ 1,854.19

Income

Profit:

\$ (1,854.19)

Donations

01/01/2026

Zumba Class Donation

Cache Valley Bank Checking 858

422.00

\$ 422.00

AGENDA ITEM #10

Business Profile Transaction Fees

How do fees work for Venmo business profiles?

Business profile owners are charged a low fee for every payment they receive of \$1.00 or more. These fees are automatically deducted from the total payment amount sent by your customer.

Different fees apply depending on how your customers pay you.

For direct payments from another Venmo account:

- The seller transaction fee is a standard rate of 1.9% + \$0.10 of the payment total

For contactless payments accepted with Tap to Pay:

- Contactless payments accepted with Tap to Pay on iPhone or Tap to Pay on Android have a slightly higher transaction fee rate of 2.29% + \$0.10 of the payment total

Please note, Venmo is not able to refund seller fees for payments sent to your business profile from another Venmo account. The fees help Venmo to continue to provide this service and develop the service further. Business profile fees are in line with industry standards.

Why doesn't the buyer have to pay the fee?

The fees for using a business profile are charged to the merchant rather than the customer, in line with industry standards.

It's worth noting that Venmo users who make a payment to a business profile using a credit card will be exempt from the standard 3% Venmo fee on payments funded by credit cards.

Can I get a refund for the fee?

The fees assessed to payments received by business profiles allow Venmo to continue providing and improving the service. We are not able to refund these fees.

Venmo Transactions 2025

Jan	0	
Feb	1	135
Mar	57	19061
Apr	32	8530
May	9	2240
Jun	32	8530
Jul	44	4255
Aug	0	
Sep	2	540
Oct	2	622
Nov	2	370
Dec	0	
	181	44283
	\$ 18.10	\$ 841.38 \$ 859.48