

Pine Valley Special Services District

Meeting Agenda

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

May 13, 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 April 8, 2026, PVSSD Meeting Minutes.
3. State Auditor Training Report – Teri and Rick.
4. Update on Flooding and Mitigation Efforts - Mark Owens.
5. Fire Department Report – Fire Chief, Robert Hardy.
6. Clerk and Treasurer’s Reports (April) – Rick Peetz and Teri Forbes.
7. Update on Community Center Meeting with County – Allen Cannon.
8. Drone Insurance and Fire Station Lighting Funding Request – Brad Esposito.
9. Transfer Proceeds in the Amount of \$3,611.17 from Account 6138 from the Fire Recovery Account to the Local District for Risk Mitigation, Tree Plantings, and Dam Restoration.
10. Decision on How to Allocate Funds to be Received from Utah Tech Fundraiser.

11. County Audit Final Report – Chair Dalley.
 - A. Review and Proposed Revision of the 2025 Fraud and Risk Assessment.
 - B. Discussion of Possible Formal Internal Audit Function.
 - C. Discussion of Possible Internal Audit Committee.
 - D. Link to the County’s Ombudsman/Fraud hotline on our website.
 - E. Consider Use of a Purchase Card.
 - F. Review and Approval of Revised Report.
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 Chairman, 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. Adjournment.

The next board meeting is scheduled for June 10, 2026, at approximately 7:00 p.m. The public is invited and encouraged to attend.

AGENDA ITEM #2A

Pine Valley Special Services District ("PVSSD")
Meeting Minutes - PENDING
Pine Valley Fire Station, 680 East Main Street, Conference Room
Wednesday, April 8, 2026

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

PVSSD Assistants: Rick Peetz, Clerk
 Teri Forbes, Treasurer

Fire Chief: Robert Hardy (via Zoom)

Others: Marge Shakespeare
 Scott Dunkleman
 Claudia Davis
 Duane Krohn
 Audrey Krohn
 John Robson
 Rosemary D'Amato
 Brad Esposito
 John Nichols
 Frank Davie
 Cindy Galt

1. Welcome – Chairman Bob Dalley.

Chair Bob Dalley called the meeting to order at 6:45 PM.

2. Meeting Minutes.

A. Approval of the March 11, 2026, PVSSSD Meeting Minutes.

Allen Cannon moved to APPROVE the minutes of March 11, 2026. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

3. U.S. Forest Service Report – Joe Rechsteiner.

There was no report.

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

5. Report on Work Taking Place on the Dam – Mark Owens.

The above two items were discussed together.

Mark reported on the following:

- The previous day, there was a mandatory pre-bid meeting for the Emergency Watershed Protection (“EWP”) Project with 14 contractors in attendance. The bid date is April 16 with a May 1 start date. Mark expected that work on the Water and Sediment Control Basins (“WASCOB”) in Forsyth would be the first completed. Any work on the river will be done last due to fish habitat. The estimated cost associated with the scope of work is \$1.1 million and is to be paid by the federal government.
- Firewood will be made available from materials from the WASCOB sites. The contractor will remove the trees but the community can cut it up and haul it away.
- With regard to the campground, the County is working to come up with the funding to dredge the reservoir. The contractor cannot give away that material.
- It was noted that 80,000 trees have been planted in the area.
- The Heritage Center will be closed for the season but the picnic area will be open to the public.
- A service group is proposing to plant 250 trees south of Pinecone and Cliff Rose. The Dinner Committee is still discussing what to do with the funds raised.
- The dam is expected to open at the end of 2027. Mark expected it to be dredged down six feet, with the dredged material to be taken to the bone yard. The government will then have the option of deciding what to do with it. It will be used as a borrowing source for the EWP project as well.
- The US Forest Service expressed its appreciation to the community for the service rendered at the Heritage Center. Other volunteer opportunities will be forthcoming.

Rosemary D’Amato asked if the dredged material will be made available to the Garden Club for use in gardens. She also suggested that photos be provided and the story told and made public.

Scott Dunkleman asked about the most recent storm and stated that it caused damage in town. He asked if anyone could verify whether seeding was taking place at the same time. Emily commented that that is well beyond the scope of the board.

Mark reported that he made arrangements for Joe Rechsteiner to be in the valley during critical phases. In the meantime, Mark will be provided with updates.

Frank Davie reported that he and his wife, Maxine, have a friend who is a beekeeper who has seedlings that he would like to donate. Mark offered to provide him with two contacts.

6. Local Governments Trust Training – Allen Cannon.

Allen reported that the trust serves as a membership for professional development in public service, which is not applicable to the work of the PVSSD. It is very involved, intense, and costly. In addition, it is not something the PVSSD is required to do. He recommended that the board not address it further.

7. HB-48 Update – Chair Dalley.

Chair Dalley reported that a community meeting was held a few weeks earlier with the Fire Warden. An email was received from Victoria Hales with the County Attorney's Office that indicates that inspections will be postponed. It was thought that much of the effect of the bill was put on hold until January 2027.

HB-48 addresses Wildland Urban Interface issues and a significant portion of Pine Valley has been exposed. Areas south of Main Street are most impacted and are considered high risk. At some point, there will be an opportunity for inspections and property evaluations. There will also be associated fees. If a property owner refuses an inspection, there could be a rating resulting in a high-high classification. Many are still trying to figure out the intent of the bill. Chair Dalley's understanding was that it is an effort to manage insurance costs.

Allen commented that it appears that the fee structure is intended to mitigate costs that the state and federal government are absorbing to fight wildfires. As a result, they are putting more of the onus on those who reside in exposed areas.

The Pine Valley Fire Department has offered to conduct consultations with property owners on ways to be more fire-wise. Currently, about one dozen homeowners have requested that service.

8. Fire Department Report – Fire Captain, Brad Esposito.

Brad reported that in March, the Fire Department had nine callouts. Eight were in Central and one in Pine Valley. 39 response hours were reported, 207 hours of training, and 156 service hours for a total of 402 hours for the month. The year-to-date hours reported were 1,051 for the year compared to 1,185 last year.

Approximately 60 people were in attendance at the recent HB-48 meeting. Brad stated that if there are items on a property that need to be cleaned up, the Fire Department can provide assistance. The County has also offered to bring in a wood chipper on certain dates. Chair Dalley was informed by the Fire Warden that they can accommodate logs of up to four inches in diameter.

Brad stated that the Fire Department drone has arrived, but they are waiting for the registration paperwork from the Federal Aviation Administration (“FAA”). They have also obtained a quote for full coverage insurance for the drone in the amount of \$2,472 per year. The bid was received from the Utah Local Governments Trust, which handles the insurance. Brad noted that the replacement cost of the drone is \$24,000.

Emily asked if there was a plan to have other volunteers get certified as pilots. Brad stated that Chief Hardy and Steve Shakespeare have their pilot licenses. The drone will be registered through the Fire Department under a Certificate of Authority (“COA”), which allows anyone to fly it as long as there is a licensed pilot on scene.

In response to a question raised, Brad indicated that he is working on Standard Operating Guidelines that will be submitted to the board once complete. Currently, the drone is kept in a secure location at the fire station.

Rick stated that the cost of insurance was not budgeted for and will require a budget amendment. Brad indicated that the drone will not be flown until it is insured.

Allen asked about the video retention associated with the drone. Brad explained that the drone has a 256G memory card. Every time he is on an incident, he downloads the footage into files on his desktop and deletes the footage from the drone. The chip in the drone can record 50 to 60 hours of video. The flying capability of the drone is only 60 to 90 minutes.

Mark asked if there was any surplus value to the old fan to help offset the insurance cost. Brad stated that the old fan is gas-powered and questioned whether it has much value.

Mark reported that last month, Emily mentioned exterior lighting on the fire station and suggested that it come into compliance. The board was informed that the new lighting will be installed later this year. He asked if there was a budget for that. Emily stated that the lighting on the station was grandfathered in. Her suggestion was to set a good example. If an estimate could be provided, she would help do some community fundraising, as it was not budgeted for. She would not want money to come from the Fire Department’s safety budget. Brad stated that the matter has been discussed at their Officers’ Meeting and they plan to complete the work this year. The dark skylights that are downlit cost \$60 to \$70 each, with 12 needed. He offered to install them at no cost. An immediate resolution would be to install bulbs with lower wattage now.

Chair Dalley suggested that the additional \$1,000 for lights be combined with the \$2,500 sought for insurance.

Frank Davie thanked Brad and Gun Westland for replacing the lights in the fire bays free of charge. Brad reported that the former fluorescent lights were very dim, and several had bad ballasts, which would have cost \$100 each to replace. They were instead converted to new

lights that emit 24,000 lumens of light and use only 12 watts of electricity. The cost was \$1,200, which was budgeted for under repairs. In terms of safety, it was noted that it is much better for the Fire Department.

9. Clerk and Treasurer's Reports (March) – Rick Peetz and Teri Forbes.

Teri presented the Treasurer's Report and indicated that she balanced the bank accounts and found all to be in order.

Rick presented the Clerk's Report and reported on significant expenditures, including vehicle repairs. There was a \$1,300 expenditure for a radio change between ambulances, as well as a repair on the tender and Brush 145. Under Communications and Radios, there was an expense for the new phone that was purchased for the station to be used with the monitor in the form of a one-year prepaid service contract. It also allows the PVSSD to set up its own Venmo account.

Rick noted that the recent Fire Fee mailings cost \$700 for postage.

The recent costs of supplies for the ambulance were due to items that had expired and needed to be replaced. With regard to fuel reimbursements, Mark asked that a name be associated with each along with the vehicle. The \$103 fuel cost was for the large engine and was payable to Brackens. He asked that the information be provided in the future.

Chief Hardy reported that a limited number of people are authorized to charge for fuel at Brackens. All have been instructed that the vehicle identification go on the invoice. He would ensure that the process is being followed going forward and that Brackens is putting the needed information on the invoice.

Chair Dalley referenced the balance sheet and the Venmo line item. Account 6138 is the PV Fire Recovery and is the residual from the amounts collected from donations. At some point, a decision needs to be made about what to do with the funds. He suggested that it be discussed. One option was to transfer it to the PVLAD for tree planning or other mitigation work in the area. Emily liked the idea of including it in the charitable group and the Dinner Committee so that it benefits everyone in the community and not just one homeowner. Mark expressed his support and asked that the matter be on the next agenda for discussion.

The Board next discussed the Venmo account, and concerns were expressed about Venmo being used for the Annual Assessment. In the past, there was a connection to personal phone numbers, which has since been corrected. A cell phone was obtained that will be used on the ambulance to send critical information to the hospital while the ambulance is en route. The phone number is also connected to the Venmo Account. The account is now connected to the Fire Department with Teri having full access. The Venmo is linked to the PVSSD bank accounts.

Rick reported that thus far, \$60,775 has been collected, with about \$10,000 paid through Venmo.

Rick reported that this is the time of year when he moves money from the Operational Fund to an interest-bearing account. The Mental Health Account has no balance but was used previously for funds received from the County in the form of a Mental Health Grant. Those funds have since been expended.

Rose D'Amato noted that they use an outside source to print and mail invoices, which saves them money. Rick asked to be provided with the information. The potential of taking credit card payments was discussed.

Allen Cannon moved to APPROVE the Clerk and Treasurer's Reports. Mark Owens seconded the motion. The motion passed with the unanimous consent of the Board.

10. Quarterly Reconciliation Report - Chair Dalley and Allen Cannon.

Chair Dalley reported that he met with Rick and Teri the previous day and conducted the Quarterly Reconciliation Report that is part of the Fraud Risk Assessment. He reviewed each account and found each to be reconciled properly.

11. Update on County Audit – Chair Dalley, Rick, and Teri.

An email was received from County Auditor, Susan Lewis, who provided a draft report asking for comments. Chair Dalley considered it a very good report that was complementary of the board's policy and procedures and found to be in compliance with those policies. She provided the following suggestions and observations :

- She claimed that a single check was written and signed by Rick Peetz, which was not the case. He is not a signator and does not sign checks. The only signators on the account last year were Allen Cannon, Mary Esther Putnam, LaDawn Christensen, and Teri Forbes.
- She claimed that the board does not always show the budget to actual, which is incorrect.
- She reviewed the Fraud and Risk Assessment and provided the assessment from the PVLAD Board in error.

Ms. Lewis' suggestions were as follows:

- Post the County Ombudsman Hotline on the website. Chair Dalley agreed to do that.

- Consider a Purchase Card for specific transactions to reduce the number of checks written. The use of a Purchase Card was of concern with respect to controls. The pros and cons were discussed.

Chief Hardy was asked if he had received complaints about reimbursements from Fire Department personnel. He stated that it has been the opposite, with many preferring to use their own card. He supported a Purchase Card because there are monthly costs that individuals are being reimbursed for.

Chair Dalley reported that he spent most of his career as a Controller or a CFO, and does not like Purchase Cards because there are opportunities for misuse. Emily suggested the possibility of a hybrid that could be used for ongoing expenses. Various options were discussed. Allen asked to be provided with the number of recurring costs per month, where reimbursements are made, and the amounts. Rick offered to report back next month.

Chair Dalley indicated that he and Allen have performed the internal audit. The full board serves as an informal audit committee by reviewing the financials each month. He was not opposed to forming an Audit Committee. Emily stated that they should perhaps change how they answer Question 9 on the Fraud Assessment, which specifically asks if they have a formal Audit Committee.

Chair Dalley noted that Ms. Lewis has been thorough in conducting the audit. Mark stated that there has been no finding of wrongdoing in the review process. He suggested that once formalized, the report be posted on the website where the public can review it.

12. Update on Community Center Meeting with County – Allen Cannon.

Allen reported that he and Mark have had discussions with County Commissioner Gil Almquist and Joe Rechsteiner. The US Forest Service is waiting for a letter to be drafted by Victoria Hales. He provided her with information regarding what has taken place over the last 2 ½ to 3 years. Ms. Hales will hopefully now be prepared to draft a letter to the US Forest Service regarding the acquisition of the property. In response to a question raised, Allen stated that they were initially looking to purchase five of the nine acres. That may change based on the remediation appraisal and cost. The US Forest Service goes through a process to determine valuation, and the County determines how and where the money comes from. So far, the County has used \$1,000,000 of for remediation costs.

In response to questions regarding the balance of the property, the County may want the five acres, and the US Forest Service may no longer want to manage small parcels of property. If that is the case, the County could recommend that they donate the property that the fire station sits on, rather than the County having to acquire it. Chair Dalley explained that the PVSSD currently has a long-term lease that Mary Esther Putnam renewed 6 to 8 years ago

for 50 years. Steve Shakespeare stated that, based on conversations he has had over the years, the US Forest Service would prefer the County to own it. He did not expect any development to take place until the County makes a trade.

13. State Auditor Training.

Chair Dalley reported that each Board Member should have received notice of an Auditor Training scheduled for April 24th. Rick stated that a follow-up letter was sent, indicating that, due to the number of participants, they do not want anyone to attend other than those directly involved in that process. He and Teri planned to attend. Chair Dalley asked that Rick and Teri provide a report at the next meeting.

14. Citizen Requests.

John Robson thanked the Board for the excellent job they do.

Frank Davie reported that they use Purchase Cards at the Family History Center and it has been a very efficient process.

Rosemary D'Amato suggested that the cash back be used toward those experiencing hardship.

There were no further citizen requests.

15. Other Business.

There was no Other Business.

16. Adjournment.

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

The meeting adjourned at 8:02 PM.

The next PVSSD meeting will be on Wednesday, May 13, 2026.

AGENDA ITEM #5



Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report Pine Valley Special Service District April 2026

<u>Date</u>	<u>Type of Call</u>	<u>Location</u>	<u>"Man" Hrs</u>	<u>EO Hrs</u>	
4/1	Citizen Assist	Central	4	1	
4/3	EMS – cardiac	Pine Valley (transport)	9	3	
4/3	EMS – MVI	Central	3	0	
4/4	EMS – fall	Central	4	1	
4/4	EMS – cardiac	Pine Valley	12	2	
4/9	EMS – cardiac	Central	5	1	
4/11	EMS – cardiac	Pine Valley (transport)	14	3	
4/18	EMS – cardiac	Central	5	1	
4/20	EMS – MVI	Pine Valley	3	0	
4/21	EMS – MVI	Central	4	0	
4/24	EMS – stroke	Central	3	1	
4/28	EMS – cardiac	Central	3	1	
			Total:	69	14

Department Hours:

Response	69 hours
Training	213 hours
Other volunteer	61 hours
Total volunteer hours	343 hours

Year to date: 1394 hours in 2026
1565 hours in 2025

AGENDA ITEM #6

Pine Valley Special Service District
Profit and Loss
April 2026

	Total
Income	
101 Residential Fee Assessmnts	170,310.00
Total for Income	\$170,310.00
Gross Profit	\$170,310.00
Expenses	
100 Building	
102 Electricity	242.00
105 Other	592.54
106 Propane	38.54
Total for 100 Building	\$873.08
1000 Motor Vehicles	
1001 Fuel	119.03
Total for 1000 Motor Vehicles	\$119.03
300 Office Supplies / Equipment	
303 Office Suplies / Equipment	17.91
Total for 300 Office Supplies / Equipment	\$17.91
700 Service District General	
709 Internet Service	80.00
Total for 700 Service District General	\$80.00
Total for Expenses	\$1,090.02
Net Operating Income	\$169,219.98
Other Income	
102 Transfer Fee	100.00
150 Income Impact fee	4,522.00
201 Interest CV Impact Fee Acct	321.31
202-Interest Income Cache Valle	430.13
300 Grants / Donations	680.00
402 Fire Recovery Fund	11.45
Total for Other Income	\$6,044.89
Net Other Income	\$6,044.89
Net Income	\$175,264.87

MTD

Pine Valley Special Service District
Profit and Loss Detail
April 2026

Transaction date	Num	Name	Description	Amount
Ordinary Income/Expenses				
Income				
101 Residential Fee Assessmnts				
Total for 101 Residential Fee Assessmnts				<u>\$170,310.00</u>
Total for Income with sub-accounts				<u>\$170,310.00</u>
Cost of Goods Sold				
Gross Profit				<u>\$170,310.00</u>
Expenses				
100 Building				
102 Electricity				
04/07/2026	134481	Dixie Power	DixiePower electric service bill for \$242.00 due May 1, 2026	242.00
Total for 102 Electricity				<u>\$242.00</u>
105 Other				
04/24/2026	17 tons gravel for st	Gun Westlund	Bryce Christensen Excavation Inc for \$592.54	592.54
Total for 105 Other				<u>\$592.54</u>
106 Propane				
04/20/2026	784372	Blackburns Propane	Total	38.54
Total for 106 Propane				<u>\$38.54</u>
Total for 100 Building with sub-accounts				<u>\$873.08</u>
1000 Motor Vehicles				
1001 Fuel				
04/18/2026	R141 fuel	Rick Albee	8.910 gallons fuel R141 \$4.548/gal for \$40.53	40.53
04/27/2026	B-141 fuel	Rick Albee	Fuel purchase 14.020 gallons at \$78.50	78.50
Total for 1001 Fuel				<u>\$119.03</u>
Total for 1000 Motor Vehicles with sub-accounts				<u>\$119.03</u>
300 Office Supplies / Equipment				
303 Office Supplies / Equipment				
04/21/2026	shredding old papers	Rick Poetz Reimbursement	UPS Store receipt for shredding service	17.91
Total for 303 Office Supplies / Equipment accounts				<u>\$17.91</u>
Total for 303 Office Supplies / Equipment accounts				<u>\$17.91</u>
700 Service District General				
709 Internet Service				
04/15/2026	May internet	Brad Esposito	May internet	80.00
Total for 709 Internet Service accounts				<u>\$80.00</u>
Total for 709 Internet Service accounts				<u>\$80.00</u>
Total for Expenses with sub-accounts				<u>\$1,090.02</u>
Net Ordinary Income				<u>\$169,219.98</u>

JUST FORGOTTEN TOTAL 752 INVOICES

NTD

Other Income/Expense

Other Income

102 Transfer Fee

04/01/2026	7677	BH3 INVESTMENTS LLC 241573 PVR-A-G-29	TRANSFER	25.00
04/01/2026	7742	SHALEANE GEE 240914 PVR-A-E-1	TRANSFER	25.00
04/07/2026	7875	STOUT CASEY 243383 PVR-C-50	TRANSFER	25.00
04/22/2026	7877	BURBANK DANIEL 552334 PINA-1	TRANSFER	25.00
Total for 102 Transfer Fee				<u>\$100.00</u>

150 Income Impact fee

04/06/2026	7874	BAILEY ROBERT G & MARIA 237484 MVE-1-15	Impact Fee for new construction	4,522.00
Total for 150 Income Impact fee				<u>\$4,522.00</u>

201 Interest CV Impact Fee Acct

04/30/2026			Interest Paid	321.31
Total for 201 Interest CV Impact Fee Acct				<u>\$321.31</u>

202-Interest Income Cache Valle

04/30/2026			Interest Paid	182.23
04/30/2026			Interest Paid	267.90
Total for 202-Interest Income Cache Valle				<u>\$430.13</u>

300 Grants / Donations

04/01/2026	7220	CANNON DON & MARY TRUST 776079		230.00
04/01/2026	7290	DUNKLEMAN SCOTT & LESLIE TRS #2 389497		200.00
04/01/2026	7550	MAUGHAN ROBERT & KARLEEN 962912		230.00
Total for 300 Grants / Donations				<u>\$660.00</u>

402 Fire Recovery Fund

04/30/2026			Interest Paid	11.45
Total for 402 Fire Recovery Fund				<u>\$11.45</u>

Total for Other Income with sub-accounts

Other Expense				<u>\$8,044.89</u>
---------------	--	--	--	-------------------

Net Other Income

\$8,044.89

Net Income

\$175,284.87

HTD

Pine Valley Special Service District
Budget vs. Actuals
 January - December 2026

	Actual	Budget	Total over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	172,260.00	170,360.00	1,900.00	101.12%
Total Income	\$ 172,260.00	\$ 170,360.00	\$ 1,900.00	101.12%
Gross Profit	\$ 172,260.00	\$ 170,360.00	\$ 1,900.00	101.12%
Expenses				
100 Building			0.00	
101 Telephons	316.20	735.00	-418.80	43.02%
102 Electricity	1,321.00	2,940.00	-1,619.00	44.93%
103 Supplies / Materials	254.19	1,500.00	-1,245.81	16.95%
104 Repairs	1,424.01	2,000.00	-575.99	71.20%
105 Other	592.54	2,000.00	-1,407.46	29.63%
106 Propane	1,063.04	2,000.00	-936.96	53.15%
107 Janitorial	330.00	1,320.00	-990.00	25.00%
Total 100 Building	\$ 5,300.98	\$ 12,495.00	-\$ 7,194.02	42.42%
1000 Motor Vehicles			0.00	
1001 Fuel	660.66	3,500.00	-2,839.34	18.88%
1002 Repairs / Tires	3,388.38	25,000.00	-21,611.62	13.55%
Total 1000 Motor Vehicles	\$ 4,049.04	\$ 28,500.00	-\$ 24,450.96	14.21%
1100 Fire Dept Misc			0.00	
1101 Training / Travel	3,156.00	12,000.00	-8,844.00	26.30%
1102 Testing (pumps,SCBA,etc)		1,000.00	-1,000.00	0.00%
1103 Communications(radios,etc)	1,060.27	1,800.00	-739.73	58.90%
1104 Food / Water	189.24	2,000.00	-1,811.76	9.41%
1105 Pers. Protective Gear/SCBA	336.00	2,000.00	-1,664.00	16.80%
1106 Hoses, Nozzles,Truck Gear	1,417.53	3,500.00	-2,082.47	40.50%
1107 Other Supplies / Equipment	255.07	2,000.00	-1,744.93	12.75%
1108 EMS supplies, train. trave	560.31	5,000.00	-4,439.69	11.91%
1112 Chief Discretionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	\$ 7,003.42	\$ 29,800.00	-\$ 22,796.58	23.50%
200 Contracted Services			0.00	
202 Clerk	2,700.00	10,800.00	-8,100.00	25.00%
203 Treasurer	2,425.00	9,700.00	-7,275.00	25.00%
204 Other Contracted Services		11,000.00	-11,000.00	0.00%
Total 200 Contracted Services	\$ 5,125.00	\$ 31,500.00	-\$ 26,375.00	16.27%
300 Office Supplies / Equipment			0.00	
301 Postage / Mailing	626.19	800.00	-173.81	78.27%
302 Copying / Reproduction	177.89	500.00	-322.11	35.58%
303 Office Suptles / Equipment	92.75	1,200.00	-1,107.25	7.73%
Total 300 Office Supplies / Equipment	\$ 896.83	\$ 2,500.00	-\$ 1,603.17	35.87%
400 Insurance			0.00	
401 Liability		900.00	-900.00	0.00%
402 Vehicles		6,750.00	-6,750.00	0.00%
403 Buildings		3,269.00	-3,269.00	0.00%
404 Workers Compensation		614.00	-614.00	0.00%
Total 400 Insurance	\$ 0.00	\$ 11,533.00	-\$ 11,533.00	0.00%
600 Professional Fees			0.00	

YTD

141 Legal Fees		1,600.00	-1,600.00	0.00%
Total 600 Professional Fees	\$ 0.00	\$ 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	5,847.11	7,100.00	-1,252.89	82.35%
703 Publications Costs /Notices	38.34	300.00	-261.66	12.78%
704 Bank Charges	349.03	450.00	-100.97	77.56%
706 Annual Fireman Dinner		2,000.00	-2,000.00	0.00%
709 Internet Service	320.00	600.00	-280.00	53.33%
711 Transfer to Local District		10,800.00	-10,800.00	0.00%
Total 700 Service District General	\$ 6,554.48	\$ 21,750.00	-\$ 15,195.52	30.14%
Depreciation Expense		13,000.00	-13,000.00	0.00%
Purchases		10,000.00	-10,000.00	0.00%
Total Expenses	\$ 28,929.75	\$ 182,678.00	-\$ 133,748.25	17.78%
Net Operating Income	\$ 143,330.25	\$ 7,682.00	\$ 135,648.25	1686.79%
Other Income				
102 Transfer Fee	150.00	500.00	-350.00	30.00%
103 Late Fees	1,052.57	500.00	552.57	210.51%
160 Income Impact fee	10,310.00		10,310.00	
201 Interest CV Impact Fee Acct	1,252.70	8,000.00	-4,747.30	20.88%
202-Interest Income Cache Valle	1,478.57		1,478.57	
205 Cache V. Imp. Fee Interest		5,000.00	-5,000.00	0.00%
300 Grants / Donations	1,232.00		1,232.00	
400 Other Income	714.43		714.43	
402 Fire Recovery Fund	48.38		48.38	
Total Other Income	\$ 18,238.65	\$ 12,000.00	\$ 4,238.65	135.32%
Net Other Income	\$ 18,238.65	\$ 12,000.00	\$ 4,238.65	135.32%
Net Income	\$ 159,568.90	\$ 19,682.00	\$ 139,886.90	810.74%

YTD

Pine Valley Special Service District
Balance Sheet Comparison
As of Apr 30, 2026

	Total	
	As of Apr 30, 2026	As of Apr 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1378 Capital Equipment Savings Account	111,562.02	59,783.00
2774 CV Impact Fee Account	104,495.25	78,260.49
4858 CV Standard Checking Account	4,777.62	3,782.93
5831 CV Interest Bearing Operational Fund	105,162.23	118,279.94
6138 PV Fire Recovery	3,622.62	
9895 Mental Health Fund	0.00	8,316.76
Venmo	0.00	0.00
Total for Bank Accounts	\$329,619.74	\$268,423.12
Accounts Receivable		
1200 Accounts Receivable	58,505.00	38,555.00
<i>except \$4750</i>		
Total for Accounts Receivable	\$58,505.00	\$38,555.00
Other Current Assets		
12000 Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$0.00	\$0.00
Total for Current Assets	\$388,124.74	\$306,978.12
Fixed Assets		
Accumulated Depreciation	-953,513.00	-953,513.00
BUILDING ADDITION 2009	200,241.20	200,241.20
Equipment	912,232.73	912,232.73
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	\$549,379.88	\$549,379.88
Total for Assets	\$937,504.62	\$856,358.00
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	435.91	3,915.18
Total for Accounts Payable	\$435.91	\$3,915.18
Total for Current Liabilities	\$435.91	\$3,915.18
Long-term Liabilities		
Cache Valley Bank Loan	0.00	0.00

MTD

Total for Long-term Liabilities	\$0.00	\$0.00
Total for Liabilities	\$435.91	\$3,915.18
Equity		
3000 Opening Bal Equity	0.00	0.00
3900 Retained Earnings	777,649.81	719,659.71
Net Income	159,418.90	132,783.11
Total for Equity	\$937,088.71	\$852,442.82
Total for Liabilities and Equity	\$937,604.62	\$856,358.00

HTD

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

Projects From Which Funds Were Collected	Month	Fiscal Year Received	Hydrant	Asphalt	Building	Total
Prior Balance						\$ 92,932.55
Miller / MIU	Jan	2026	\$ 5,788.00			\$ 5,788.00
Robson	Jan	2026	\$ -			\$ -
Schumacher	jan	2026	\$ -			\$ -
Bailey	Apr	2026	\$ 4,522.00			\$ 4,522.00

<i>Interest Earned</i>					\$ -	\$ 1,252.70
Total FY 2025						<u>\$ 104,495.25</u>
Impact Fees Spent						\$ -
Total Impact Fees on Hand						<u>\$ 104,495.25</u>

PVSSD

Capital Projections

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	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
--------------	--------	--------	--------	--------	--------	--------

Impact Fees Projected for Expenditure	45,500	17,500	58,000	13,000	513,000	121,000
---------------------------------------	--------	--------	--------	--------	---------	---------

Total Expense	55,500	47,500	63,000	18,000	518,000	171,000
---------------	--------	--------	--------	--------	---------	---------

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

\$ 1,854.19

\$ 1,854.19

Income

Profit

\$ (1,854.19)

Donations

01/01/2026

Zumba Class Donation

Cache Valley Bank Checking 858

422.00

\$ 422.00

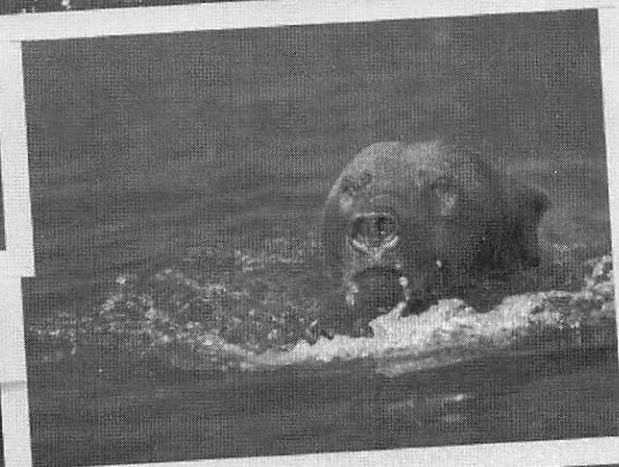
AGENDA ITEM #10

UT

Alaska

@OldSoul_Artistry
OldSoulArtistry.com

and Beyond gallery show
25% of proceeds go to Pine Valley restorations



Opening reception 6.5.26 7-8PM

show runs through August 14

Utah Tech University

155 S Univ Ave, St. George, UT 84770

Dolores Doré Eccles Fine Arts Center Sears Gallery

AGENDA ITEM #11



PINE VALLEY

SPECIAL SERVICE DISTRICT

2025 Year-End Review and Self-Evaluation

Prepared by
Washington County Auditor's Office
Year-End 2025



TABLE OF CONTENTS

Overview and Fraud Risk Assessment	3
Financial and Compliance Self-Evaluation	5
Conclusion	8
Other Matters	8



Overview

In December 2025, the Washington County Commission Office received a letter from a concerned citizen residing within the Pine Valley Special Service District. In light of the concerns raised, the matter was referred to the Washington County Auditor's Office for investigation and review.

To begin the review, a copy of the policies of the Pine Valley Special Service District, on file with Washington County and approved during 2025, were obtained and examined. Each policy was reviewed to determine whether the District complied with its own policies and whether it maintained the policies required by the Utah State Auditor's Office.

Fraud Risk Assessment

The Pine Valley Special Service District completed the Fraud Risk Assessment for 2025 as required by the Utah State Auditor's Office. As part of the assessment, the District indicated that it maintains the following policies:

- Conflict of Interest
- Procurement or Purchasing Policy
- Ethical Behavior
- Reporting Fraud and Abuse
- Travel
- Credit or Purchasing Card (where applicable)
- Personal Use of Entity Assets
- IT and Computer Security
- Cash Receipting and Deposits

Review of the Pine Valley SSD policy manual confirmed that, although the policies appeared in a different order than listed above, each required policy was included in the approved manual. The table below cross-references each required policy to its location in the District's manual.

Policy	Manual Page
Conflict of Interest and Ethics Pledge	Page 3
Cash Handling Policy	Page 8
Purchasing or Credit Cards (not currently in use)	Page 15
Personal Use of Entity Assets	Page 15
IT and Computer Security	Page 25



Policy	Manual Page
Procurement Policy	Page 28
Reporting of Fraud and Abuse	Page 32
Travel	Page 36

Management Representations

In addition to policy verification, the Fraud Risk Assessment requires the District to respond to questions concerning management structure. The District's representations were as follows:

1. The District affirmed that a basic separation of duties is in place.
2. The governing board includes a licensed CPA.
3. A member of the District holds at least a bachelor's degree in accounting.
4. The District completes the annual training required by the Utah State Auditor's Office.
5. The District indicated that a formal internal audit function exists.
6. The District indicated that a formal audit committee exists.

Note: See the attached Fraud Risk Assessment completed by Pine Valley SSD in 2025.

Review of District Structure

Upon examination of the District's operational structure, the following observations were made:

- **Separation of Duties.** The District demonstrates an appropriate separation of financial duties. The Treasurer receives payments and deposits funds. The Clerk writes checks but is not a signer on the checking account and also performs billing of assessments without reconciling bank statements. Board members review checks written against bank statements at least quarterly, and a financial report is presented to the Board at each monthly meeting.
- **Board Chair Credentials.** The current Board Chair is a licensed CPA and holds credentials exceeding the required bachelor's degree in accounting.
- **Training Oversight.** Training is overseen by a designated board member. Certificates of completion were provided as part of this internal review. Meeting minutes further reflect that the Chair encouraged board members to complete the 2026 training at the beginning of the year.
- **Internal Audit Function.** Two board members with credentials and expertise in financial transactions review the financial transactions and bank reconciliations as part of assigned duties. These assignments were made in a public meeting. While these members act as an informal internal audit function, this function has not been formalized. Accordingly, it would be more appropriate not to score 20 points for Question #8.
- **Audit Committee.** The full Board functions as the audit committee, reviewing financial transactions, and a CPA firm is retained to prepare year-end financial statements. Due to the



District's size, a yearly audit is not required, and an entity of this size would not typically maintain a formal audit committee or written charter. Because the committee has not been formalized, it would be more appropriate not to score 20 points for Question #9.



Financial and Compliance Self-Evaluation

As it was the appropriate time for the Pine Valley Special Service District to complete year-end processes, Washington County determined that the Financial and Compliance Self-Evaluation Form for Local Government Entities with Total Annual Revenue and Expense Less Than \$350,000 would be completed for year-end 2025 as part of this review. Recommendations would be made based on any findings.

The Pine Valley Special Service District board and employees were cooperative and helpful in providing the information necessary to complete the procedures and questions associated with the Self-Evaluation process.

Policy Review

The first area of compliance on the Self-Evaluation form is a review of District policies. Several of these had been examined as part of the Fraud Risk Assessment; additional written policies reviewed during the Self-Evaluation included:

- Written policy concerning the receipt, recording, and timely deposit of funds
- Purchasing
- Approval of disbursements
- Records requests (GRAMA) and adoption of a uniform fee schedule
- Records retention
- Conflicts of interest

During 2025, the Pine Valley Special Service District undertook a rewrite of its policy manual. Through this process, the District enhanced its separation of duties and modified procedures to more fully comply with the requirements of the Utah State Auditor's Office.

As noted previously, the cash handling policy is located on page 8 of the District policy manual. Purchasing requirements, including the appointment of the Fire Chief as purchasing agent, are found on page 28. Both the purchasing policy and the purchasing card and credit card policy address approval amounts for disbursements. A board member is designated as the Records Officer, completes GRAMA requests, and has completed the required annual GRAMA training, including the records retention schedule. Conflict of interest is addressed in the policies, along with the requirement to complete an annual conflict of interest disclosure.

Budget and Approval Process

The second section of the Self-Evaluation addresses the District budget and approval process. The budget was appropriately noticed online and presented using the required three-column detail. It was approved prior to the beginning of the new year and was amended to account for variances before year-end and prior to any spending that would have resulted in a budget deficit.



Financial Reporting

The District provided documentation demonstrating that financial information is maintained and used to produce financial reports, which are presented to the oversight board at monthly board meetings. Review confirmed that all required reports were submitted.

The year 2025 was unusual due to the Forsyth Fire, which necessitated evacuations of both Pine Valley residents and District employees. Without access to records, reporting was intermittent during a portion of the summer. The combined stress of the fire and the long hours worked by District fire personnel in the effort to save as many structures as possible contributed to these circumstances.

Board reports reviewed during this engagement were compared against the budget, bank statements, and check register to verify that accurate information was presented to the Board.

Bank Statements and Disbursements

Monthly bank statements and reconciliations for each District bank account were provided. From these documents, a random selection of cleared checks was examined, and back-up documentation and invoices were requested to verify that each check was:

- Written and signed only by authorized personnel
- Written for an approved purpose, as confirmed by invoice support
- Written and paid for a need consistent with the District's purpose
- Signed by an individual other than the payee

All checks reviewed were determined to be for valid District needs and were written and signed appropriately with invoice support demonstrating the District's need for payment. Verification was also made that all bank accounts were reconciled monthly and that the general ledger accurately reflected the deposits and checks written by the District.

Deposits and Revenue

A sample of deposits was reviewed, along with supporting documentation, to verify that:

- The payment was made payable to the District
- The payment was for an approved charge consistent with the approved fee schedule
- The payment was deposited into a bank account owned by the District
- The deposit was made in a timely manner

All back-up documentation for the deposits reviewed indicated that payments were for annual assessments or impact fees. These deposits were traced to the bank statements, confirming that each deposit was credited to the Pine Valley Special Service District's bank account and was made on a timely basis.



Purchasing Cards and Credit Cards

The next section of the Self-Evaluation concerns purchases made by purchasing card or credit card. The Pine Valley Special Service District does not currently use p-cards or credit cards for purchases. The District maintains a policy for future use should such instruments be adopted. In the interim, several checks are written monthly to staff members and volunteer fire personnel to reimburse for supplies and training purchases.

Open and Public Meetings Act

The Utah State Auditor included a section concerning compliance with Open and Public Meetings laws. Several 2025 District meetings were listened to, and the associated agendas and minutes were reviewed. All meeting agendas were posted timely to the Utah Public Notice Website, and following approval, meeting minutes were likewise posted timely. Review of the meetings disclosed no instances in which the advisory board acted on items not appearing on the agenda. On occasion, when a citizen raised a topic during a board meeting, it was added to the next meeting's agenda to allow adequate time for research and appropriate action.

Based on meeting minutes and discussions with employees, no closed meetings were held during 2025.

State Compliance

State compliance questions were posed to the Chair, various board members, and the District's clerk and treasurer. Review established the following:

- There were no instances of nepotism.
- Board members completed the training required by the Utah State Auditor's Office, and copies of training certificates were provided.
- One board member is assigned as the Records Officer and has completed the required GRAMA training.
- The entity is registered on the Local Governments Limited Purpose Entity Registry.
- Crime insurance is in force to cover losses arising from fraudulent acts.
- The entity has been free of fraud, illegal acts, and instances of non-compliance.
- The Fraud Risk Assessment was completed and posted prior to year-end.

Upon completion of the Self-Evaluation form, all questions were answered in the affirmative, and no corrective action plans are required for year-end 2025.

Note: See the attached Self Evaluation completed for Pine Valley SSD in 2025.



Conclusion

The Pine Valley Special Service District has improved its processes through the policy manual rewrite. The District has established an intentional separation of duties, maintains internal controls, and is accountable to the citizens it serves. The District has made meaningful efforts to strengthen transparency and compliance with the requirements of the Utah State Auditor's Office.

Throughout this review and self-evaluation, there were no findings of wrongdoing, and no instances of fraud, waste, or abuse were identified.

Other Matters

The following items, discussed and identified during this review, are suggestions that the District may choose to consider. These are not findings, and the District is under no obligation to incorporate them into its processes.

1. Fraud Hotline Reporting (Question #7)

Washington County maintains a fraud hotline reporting function on the front page of the Auditor's website (at the bottom). As a component unit of Washington County, the Pine Valley Special Service District could claim the points for Question #7 on the annual Fraud Risk Assessment by displaying this information on the District website or by linking the District website to the County's fraud reporting page.

2. Formal Internal Audit Function (Question #8)

Question #8 of the Fraud Risk Assessment asks whether the entity has a "formal" internal audit function. The District currently answers yes on the basis that board members are assigned to oversee and review the District's financial transactions at least quarterly. The Utah State Auditor provides a document template that may be used to establish a formal internal audit function. Once completed and approved by resolution or ordinance of the Board, this template creates a formal internal audit function.

3. Formal Audit Committee (Question #9)

Question #9 of the Fraud Risk Assessment asks whether the entity has a "formal" audit committee. Because the Pine Valley Special Service District is not required to complete a yearly audit based on its revenues, a template from the Utah State Auditor's Office may be used as a charter to establish a formal audit committee. When approved by the Board, this document creates a formal audit committee.

4. Adoption of a Purchasing Card or Credit Card

As noted in the Financial Self-Evaluation, the District does not currently hold a p-card or credit card in its name. Adoption of such an instrument as a method of paying invoices could offer the following benefits:

- Reduce the number of monthly reimbursement checks issued to the clerk, fire chief, treasurer, and board members for District-related purchases.
- Provide assurance to the public that checks written to board members, the clerk, the treasurer, or the fire chief are not salary or wage payments. When citizens review the ledger and see numerous

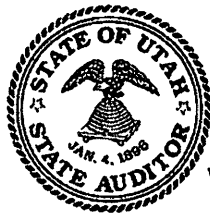


checks to these individuals, it can create the appearance that compensation exceeds the budgeted amount, when in fact the payments are reimbursements.

- Potentially generate a small income stream through rebates offered by financial institutions on their p-card or credit card programs.
- Simplify the purchasing process by charging purchases to the card, which can be set for automatic monthly payment, with receipts photographed and attached detailing the purchase and the appropriate expense account.

5. Acceptance of Venmo Payments

In a recent meeting, the Board discussed accepting payments to the District through the Venmo application. This would provide an additional avenue for citizens to pay their assessments. If implemented, the same safeguards that exist for other forms of revenue should be applied to these transactions, including appropriate accounting, reconciliation procedures, and controls to ensure the security of these funds.



**Financial and Compliance Self-Evaluation Form for
LOCAL GOVERNMENT ENTITIES
with Total Annual Revenues & Expenses Less than \$350,000
For years ending June 30, 2025, and later**

SECTION 1. BACKGROUND: Governing bodies are responsible for ensuring that entity resources are used in an efficient, effective, and lawful manner. As such, governing body members should take a proactive role in monitoring and evaluating the entity's financial and compliance processes.

The Office of the State Auditor (OSA) developed the following procedures to assist governing bodies with:

- improving or implementing good business practices;
- complying with policies, procedures, and laws; and
- limiting the potential for misuse of resources.

SECTION 2. INSTRUCTIONS:

This self-evaluation must be completed by a member of the governing body (Evaluator), such as a town council member or district board member, who does not handle the entity's finances. For example, in an entity with only three board members where the board chair also serves as the chief administrative officer, and the other two board members serve as the clerk and treasurer, the board chair would be the Evaluator and perform the procedures on this form. For procedures and questions where 'financial staff' are referenced, using the previous example, 'financial staff' would be the board members who serve as the clerk and treasurer. Otherwise, financial staff are those individuals who are charged with maintaining the entity's finances.

The Evaluator will examine financial documents (see Section 3 below for a list of documents), inquire with financial staff, and then address the form questions. The questions are designed so that "No" responses indicate weaknesses or noncompliance. **For all "No" responses, the Evaluator must provide, in the designated column, a corrective action plan that will remedy the weakness or noncompliance going forward.**

We anticipate the time to complete this form to be 4 to 8 hours; however, completion may take only 2 hours if the entity is very well organized. **The completed form is required to be submitted to the OSA within 180 days after the fiscal year-end as part of the annual reporting package via our reporting website: reporting.auditor.utah.gov.** Please note that your uploaded form will be available to the public, and the answers provided on this form are subject to audit by the OSA or its designee.

NOTE: The entity may choose to contract with a CPA or other finance professional who does not handle the entity's finances to complete this form. Access the *Approved Vendor List* at: resources.auditor.utah.gov.

For additional assistance understanding this form, please contact Seth Oveson at 435-572-0440 or soveson@utah.gov.

SECTION 3: DOCUMENTS NEEDED TO COMPLETE THE SELF-EVALUATION PROCEDURES

To reduce the amount of time in completing this form, the Evaluator should obtain the following documents **before** performing the self-evaluation procedures:

1. Written financial policies and procedures.
2. The original budget, any amended budgets, and the final budget.
3. Newspaper notices or information from the Utah Public Notice Website (pmn.utah.gov) of all budget hearings.
4. The year-end financial report (also referred to as the "financial statements" or "Financial Survey").

5. The accounting records worksheet—for example, the book checkbook register; the ledger; or transactions maintained in a spreadsheet, QuickBooks, or other electronic software.
6. Copies of all financial reports presented to the board/council during the year.
7. Copies of bank statements and bank reconciliations for all entity accounts for the entire fiscal year.
8. Copies of all cash receipt logs or receipt books for the year.
9. Copies of all credit card or purchasing card statements for the entire fiscal year.
10. Board/Council meeting minutes for the year, including budget hearings.
11. Copies of the Treasurer's Crime Insurance documents (see question 32 for more information).

SECTION 4. PROCEDURES & QUESTIONS:

- Every question must be marked as either "Yes," "No," or "N/A" if appropriate.
- For any "No" responses, describe how the weakness will be corrected in the comments / corrective action column. Please attach any additional information as needed to detail the corrective action.

Entity Name:

For Fiscal Period Ending:

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
GENERAL				
Procedure: Obtain copies of or access to, the entity's written financial policies and procedures. Note: Policies shown written. If no written policies exist, question #1 below should be answered with "No."				
1. Do the policies and procedures address the following:	X			
a. Receiving, recording, and timely deposit of funds?	X			
b. Purchasing?	X			
c. Approval of disbursements?	X			
d. Records requests (GRAMA) – the adoption of a uniform fee schedule if fees are being charged?	X			
e. Record retention?	X			
f. Conflicts of Interest	X			
Procedure: Ask financial staff questions about the policies above to determine their knowledge of the policies.				
2. Per your discussion, are staff knowledgeable of the policies?	X			
Procedure: Ask the financial staff how they keep up to date on new State, accounting, and compliance requirements and about any training they have received during the past year. Review any certificates or other training materials if available.				
3. If financial expertise is lacking, has help been sought from peers, auditors, or outside consultants?	X			
BUDGET				
Procedure: Obtain copies of (1) the original budget, any amended budgets, and the final budget presented at budget hearings; (2) the related budget hearing meeting minutes and (3) the newspaper notices for those meetings (or information of the meeting notices from the Utah Public Notice Website (utah.gov/pmnl/)).				
4. Was the required 7-day notice given to the public for all budget hearings (i.e., for original, amended, and final budget)? EXCEPTION: Notice is not required to <u>amend</u> an enterprise fund budget.	X			
5. Was the original budget approved by the governing body before the start of the fiscal year?	X			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
6. Did the original budget include three columns of data – (1) actual revenues/expenses from the last completed fiscal year, (2) estimated total revenues/expenses for the current fiscal year (i.e., the year about to end at the time the budget was created), and (3) budget estimates for the upcoming fiscal year? (see example below)	X			

EXAMPLE BUDGETS

Budget for FYE 12/31/15 (prepared in Nov 2014)

Description	1	2	3
	Actual Amt of Last Completed Fiscal Year	Estimated Current Fiscal Year Amt	Budget Estimate for Upcoming Fiscal Year
Property Taxes	\$56,852	\$55,450	\$56,000
Building Permits	\$42,139	\$39,271	\$43,000

This is the entity's final, end-of-year amount from FYE 12/31/13	This is what was estimated would be the final, end-of-year amount for FYE 12/31/14	This is the entity's estimate for FYE 6/30/15
--	--	---

For Entities with FYE 6/30/16 (budget prepared in May 2015)

Description	1	2	3
	Actual Amt of Last Completed Fiscal Year	Estimated Current Fiscal Year Amt	Budget Estimate for Upcoming Fiscal Year
Property Taxes	\$56,852	\$55,450	\$56,000
Building Permits	\$42,139	\$39,271	\$43,000

This is the entity's final, end-of-year amount from FYE 6/30/14	This is what was estimated would be the final, end-of-year amount for FYE 6/30/15	This is the entity's estimate for FYE 6/30/16
---	---	---

7. If any amendments were necessary, was the budget amended BEFORE payments were made that exceeded the budget and not just at the end of the year?	X			
---	---	--	--	--

YEAR-END FINANCIAL REPORT/STATEMENTS or OSA FINANCIAL SURVEY

Procedure: Obtain a copy of 1) the final budget and 2) the year-end financial report/statements or OSA Financial Survey

8. Did the entity's expenses stay within the amount appropriated in the final budget?	X			
---	---	--	--	--

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
<p>9. Municipalities only: Was the entity's unrestricted general fund balance (calculated as assets less liabilities less restricted funds such as funds set aside for B&C roads) less than 35% for cities or 100% for towns of the total revenue of the general fund for the year?</p>			X	
<p>10. Special Districts and Special Service (Including Conservation) Districts that operate a general fund: If the district <u>only</u> operates an enterprise fund, this question does not apply. Fees for services (utilities, water assessments, etc.) are generally accounted for in an enterprise fund.</p> <p>Was the entity's unrestricted general fund balance (amount in all bank accounts at the end of the year) less than or equal to the most recently adopted budget, <i>plus</i> 100% of the current fiscal year's property tax revenue?</p>			X	
REPORTING				
<p>Procedure: Look through the accounting records worksheet (e.g., the checkbook register; the ledger; or the transactions maintained in a spreadsheet, QuickBooks, or other electronic software). Then look over the supporting documentation maintained by the financial staff.</p>				
<p>11. Does it appear that financial records (documentation) are maintained to support transactions, balances, adjustments, etc., and the preparation of the financial reports?</p>	X			
<p>Procedure: Obtain copies of all financial reports presented to the board/council during the year.</p>				
<p>12. Were financial reports prepared and presented to the governing body monthly (municipalities) or quarterly (districts)?</p>	X			
<p>13. Did the reports include a comparison of actual expenses/revenues to budgeted amounts?</p>	X			
<p>Procedure: Select at least two financial reports presented to the board/council during the year. From each report, at least five line items from the report and compare those lines to the checkbook register or ledger, bank statements, approved budget.</p>				
<p>14. Do the financial records match the reports presented to the board/council?</p>	X			
BANK STATEMENTS				
<p>Procedure: Obtain copies of bank statements and bank reconciliations for all accounts for the entire year. Ensure the bank statements include copies of canceled checks.</p>				
<p>15. Are reconciliations (i.e., a comparison between the bank statement and the entity's books) being performed monthly for all bank and investment accounts?</p>	X			
<p>16. If the person performing the bank reconciliation can also write checks and make deposits, does someone else also perform a detailed review of the monthly bank/investment reconciliations?</p>	X			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
Procedure: Obtain the cash receipt logs or receipt books for the year. Select at least 10% or 5 (whichever is less, least 5) of receipts issued during the year.				
17. For each individual receipt selected, review the corresponding bank statement and determine that the receipt was deposited into the bank. (Note: individual receipts may have been batched together into a deposit, so also obtain the corresponding deposit listing, if applicable).	X			
Procedure: From the monthly bank statements, select at least 10% or 25 (whichever is less, but at least 5) of the payments made during the year. Be sure to include checks, debit card purchases, and other withdrawal transaction your selection. For each selection:				
18. Review the canceled checks (if applicable).				
a. Were they signed by only those who are authorized?	X			
b. Were they signed by persons other than the person to whom the check is made payable?	X			
19. Were the payments supported by invoices and other documentation detailing the items/services purchased or funds transferred?	X			
20. Were the transactions consistent with the entity's purpose?	X			
Procedure: Obtain copies of all credit card or purchasing card statements for the year. Look through the supporting receipts and other applicable documentation.				
21. Are purchasing/credit card transactions reviewed by someone other than the cardholder for appropriateness and for supporting documents, such as receipts?			X	
22. Does it appear that purchase cardholders are required to submit receipts for all purchases made?			X	
OPEN AND PUBLIC MEETINGS ACT				
Procedure: Obtain the schedule of meetings for the board/council for the year. Select at least two of the meetings obtain copies of the meeting minutes, including the agenda. Find the notice of each meeting on the Utah Public Notice Website (utah.gov/pmnl).				
23. Did the entity give proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website?	X			
24. Did the governing body take final actions <i>only</i> on those topics listed as agenda items?	X			
25. Within three days of the meeting minutes being approved, were the minutes posted to the Utah Public Notice Website?	X			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
26. If a portion of the meeting was closed to the public, answer the following questions: a. <i>Before the meeting was closed</i> , was the reason for holding the closed meeting documented in the meeting minutes and a roll call vote taken?			X	No closed meetings for 2025
b. Was the reason for closing the meeting permitted under statute? Meetings may be closed for only the following: <ul style="list-style-type: none"> • Discussion of the character, professional competence, or health of an individual. • Strategy sessions for: <ul style="list-style-type: none"> ○ Collective bargaining ○ Pending or imminent litigation ○ purchase, exchange, lease, or sale of real property, including water rights and shares • Discussion of security personnel, devices, or systems. • Investigations regarding allegations of criminal conduct. • Considering a loan application, if public discussion of the loan application would disclose nonpublic personal financial information, nonpublic trade secrets, or certain nonpublic business information 			X	
c. Was an audio recording of the closed meeting made, -or- if the meeting was closed to discuss (a) the character, professional competence, or health of an individual or (b) the deployment of security personnel, devices, or systems, did the person presiding at the meeting sign a sworn statement affirming that the sole purpose for closing the meeting was to discuss those matters?			X	
27. Per your knowledge or review of the board/council meeting minutes, did the presiding officer of the governing body ensure that members of the governing body were provided with annual training on the requirements of the Open and Public Meetings Act? NOTE: This training may be completed via in-house training or training.auditor.utah.gov .	X			

OTHER COMPLIANCE

Procedure: Inquire of management and financial staff, or make observations as to whether the following occurred

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
28. Is the entity compliant with State nepotism and hiring laws and the entity's own policies and procedures regarding nepotism? Generally, no public officer may employ, appoint, vote for, or recommend a relative for employment. Further, no public officer may directly supervise any appointee who is a relative. Relative means father, mother, grandfather, grandmother, stepchild, husband, wife, son, daughter, sister, brother, aunt, uncle, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.	X			
29. Did the entity's designated records officer complete an online training course on the requirements of GRAMA (completed annually)? Obtain a copy of the training certificate to verify.	X			
30. Municipalities Only: Is the person serving as either the municipal recorder or treasurer a person other than the mayor of the municipality?				
31. Municipalities Only: Are the recorder and treasurer of the municipality separate people?				
32. Municipalities and Counties Only: Do all municipal elected officials hold no county elected office?				
33. Counties Only: Do all county elected officials hold no municipal elected office?				
34. Special Districts and Special Service Districts only: Did each member of the board of trustees, within one year of each appointment/election, complete Board Member Training (training.auditor.utah.gov)? Obtain a copy of the training certificate to verify.	X			
35. Did the entity register on the Local Government and Limited Purpose Entity Registry (entityregistry.utah.gov)?	X			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
<p>Procedure: Obtain copies of the Treasurer's crime insurance documents. "Treasurer" is defined as the person who has the responsibility for the safekeeping of the entity's funds. This could be an elected or appointed treasurer, clerk, or financial secretary. Crime insurance is a form of insurance protection that covers losses that may occur as a result of fraudulent acts, including fraudulent acts committed by the Treasurer.</p>				
<p>36. Is the Treasurer properly insured in accordance with Utah Administrative Code <u>R628-4-4</u> and Utah Code <u>51-7-15</u> for the Money Management Council, which states that for an entity with a revenue budget between:</p> <ul style="list-style-type: none"> • \$0 and \$10,000 no crime insurance is required. • \$10,001 and \$100,000, the crime insurance coverage should equal 9% of total revenues or \$5,000, whichever is greater. • \$100,001 and \$500,000, the crime insurance coverage should equal 8% of total revenues or \$9,000, whichever is greater. <p>The basis used should be <u>all</u> budgeted gross revenue for the previous fiscal year (final budget). Budgeted gross revenue is further defined by the Money Management Council as also including proceeds from the sale of assets, borrowing proceeds, revenues of fiduciary funds, <u>and</u> any other revenues collected or handled by the treasurer.</p> <p>Crime insurance must be issued by an insurer licensed to do business in the state of Utah with a current A.M Best Rating of "A" or better, or by an interlocal agency created under UCA 11-13-101 operating as a joint self-insurance fund providing coverage under this section must maintain a restricted account in the PTIF equal to 50% of the per-occurrence limit of coverage.</p>	X			<p>Cannot see the amount of insurance coverage, but have verification that do have insurance.</p>
<p>Procedure: Obtain a copy of the fee schedule, governing body minutes, consolidated utility bill (and other bills, if applicable), and management record used to track fee expenses. This procedure does not apply to impact fees.</p>				

AGENDA ITEM #11A

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
37. a. Does the entity have a schedule of fees charged that has been adopted by the governing body?	X			
b. Have all fees being charged been approved by the governing body?	X			
c. If fee revenues exceed fee expenses, does the entity track excess revenues to ensure they are expended only for the provision of the service for which the fee is assessed?	X			
38. Does the entity require and maintain a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities? This should be updated annually.	X			
39. If the entity collects Personally Identifiable Information (PII) is it compliant with Utah Code <u>63D-2-103</u> ?	X			
FRAUD, ILLEGAL ACTS, OR NONCOMPLIANCE ISSUES				
<p>Procedure: Ask the financial staff and management if they are aware of any fraud, illegal acts, or noncompliance occurring. Also, review board/council meeting minutes for the same. Per your discussion, review, and personal knowledge, if you find that any fraud, illegal acts, or noncompliance occurred, inquire what the financial staff and management have done to correct the issues. Further, ask them what procedures they have put in place to prevent detect the same from happening in the future.</p>				
40. Has the entity been free of acts of fraud, illegal acts, or non-compliance?	X			
41. If fraud, illegal acts, or noncompliance occurred, was sufficient action taken to minimize the risk of reoccurrence of fraud, illegal acts, or non-compliance?	X			
42. Was the Fraud Risk Assessment Questionnaire completed and presented to the governing body before the end of the fiscal year?	X			
CORRECTIVE ACTION PLAN				
43. For any "No" responses, have corrective actions been detailed above or in the attached documentation?	X			

SECTION 5. CERTIFICATION:

I confirm to the best of my knowledge, and in the acting capacity of my responsibilities as a member of the stated local government's governing body, that I performed the procedures enumerated above; or I have reviewed the work of the designee who assisted in the preparation of this form and I take responsibility for the accuracy of the work; and that the information provided in this form is correct.

BOARD/COUNCIL MEMBER:

Name (please print)	Date Evaluation was Completed.

Signature	Local Government Entity Name

Title	For Year Ending

Email Address	Amount of Time to Complete Form

Phone Number	

If prepared by a CPA or Finance Professional:

Susan G. Lewis
Name of preparer

Susan G. Lewis
Signature

susan.lewis@washco.utah.gov
Email Address

435-701-7238
Phone Number

Fraud Risk Assessment

Continued

*Total Points Earned: 355/395 *Risk Level: Low

> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Y	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Y	5
b. Procurement?	Y	5
c. Ethical behavior?	Y	5
d. Reporting fraud and abuse?	Y	5
e. Travel?	Y	5
f. Credit/Purchasing cards (where applicable)?	Y	5
g. Personal use of entity assets?	Y	5
h. IT and computer security?	Y	5
i. Cash receipting and deposits?	Y	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Y	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	Y	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	Y	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Y	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	N	20
7. Does the entity have or promote a fraud hotline?	N	20
8. Does the entity have a formal internal audit function?	Y	20
9. Does the entity have a formal audit committee?	Y	20

*Entity Name: PINE VALLEY SPECIAL SERVICE DIST

*Completed for Fiscal Year Ending: 2025 *Completion Date: 11-1-2025

*CAO Name: Mary Esther Putnam *CFO Name: Robert Peete

*CAO Signature: Mary Esther Putnam *CFO Signature: Robert Peete

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				✓
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				✓
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				✓
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				✓
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				✓

* MC = Mitigating Control

REVISED 5/13/2026

Fraud Risk Assessment

Continued

*Total Points Earned: 315/395 *Risk Level: Very Low > 355 Low 316-355 Moderate 276-315 High 200-275 Very High < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Y	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Y	5
b. Procurement?	Y	5
c. Ethical behavior?	Y	5
d. Reporting fraud and abuse?	Y	5
e. Travel?	Y	5
f. Credit/Purchasing cards (where applicable)?	Y	5
g. Personal use of entity assets?	Y	5
h. IT and computer security?	Y	5
i. Cash receipting and deposits?	Y	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Y	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	Y	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	Y	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Y	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	N	20
7. Does the entity have or promote a fraud hotline?	N	20
8. Does the entity have a formal internal audit function?	N	20
9. Does the entity have a formal audit committee?	N	20

*Entity Name: PINE VALLEY SPECIAL SERVICES DISTRICT

*Completed for Fiscal Year Ending: 2025 *Completion Date: 5-13-2026

*CAO Name: ROBERT DALLEY *CFO Name: RICHARD PEETZ

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	✓			
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".				✓
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".				✓
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".				✓
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				✓
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				✓

* MC = Mitigating Control

AGENDA ITEM #11E

Section
11-E

Review of Checks 2025

Total Checks Written	186
Payroll	12
Firemen Payroll	20
Reimbursements	64

Of the 64 checks only 5 were issued more than 4 checks

Half of those reimbursements were fuel

Brian Davis (was serving as officer)	7
Mark Owens Station Captain	9
Rick Albee (all fuel)	15
Rick Peetz Station procurement officer	11
Chief Hardy	8

Recommend 4 cards for officers

Station Caption

2 officers assigned to buy fuel

Procurement officer

Chief

2727	Airgas USA LLC	-25.62
2616	Alliance Fire and Safety	-277.77
2593	Blackburns Propane	-555.92
2608	Blackburns Propane	-220.30
2639	Blackburns Propane	-136.57
2742	Blackburns Propane	-229.03
2647	Bob Bailey	-30.00
2658	Bob Bailey	-48.00
2692	Bob Bailey	-63.50
2590	Brackens	-94.25
2613	Brackens	-201.20
2633	Brackens	-25.38
2640	Brackens	-161.83
2654	Brackens	-56.61
2666	Brackens	-120.46
2702	Brackens	-24.87
2719	Brackens	-148.60
2753	Brackens	-15.99
2772	Brackens	-51.58
2614	Brad Esposito	-377.40
2681	Brad Esposito	-336.91

2778	Brad Esposito	-866.22
2712	Branding Iron Resturant	-1,550.00
2602	Brian Davis Reimbursements	-56.00
2661	Brian Davis Reimbursements	-75.97
2689	Brian Davis Reimbursements	-1,384.23
2715	Brian Davis Reimbursements	-506.12
2723	Brian Davis Reimbursements	-2,123.70
2740	Brian Davis Reimbursements	-22.63
2775	Brian Davis Reimbursements	-44.25
2581	Century Link	-127.26
2631	Century Link	-63.55
2644	Century Link	-63.62
2671	Century Link	-63.62
2685	Century Link	-63.58
2696	Century Link	-127.25
2705	Century Link	-63.67
2739	Century Link	-63.18
2688	Claudia Davis reimbursement	-275.00
2722	Dallin Nielsen Reimbursement	-74.68
2771	Everything Lifesaving	-17,000.00
2650	EVS-Emergency Vehicle Systems	-450.00
2673	EVS-Emergency Vehicle Systems	-360.00
2678	EVS-Emergency Vehicle Systems	-270.00
2700	EVS-Emergency Vehicle Systems	-315.00
2717	EVS-Emergency Vehicle Systems	-405.00
2606	Gannett Nevada Utah Localiq	-140.00
2612	Gannett Nevada Utah Localiq	-140.00
2767	Gregco Commercial Door	-1,495.00
2615	Gun Wastlund	-64.14
2667	Gun Wastlund	-54.98
2584	Henry Schein-Matrix Medical	-55.81
2617	Henry Schein-Matrix Medical	-374.09
2629	Henry Schein-Matrix Medical	-37.63
2656	Henry Schein-Matrix Medical	-220.93
2668	Henry Schein-Matrix Medical	-586.58
2683	Henry Schein-Matrix Medical	-135.61
2713	Henry Schein-Matrix Medical	-432.36
2721	Henry Schein-Matrix Medical	-102.68
2729	Henry Schein-Matrix Medical	-458.60
2737	Henry Schein-Matrix Medical	-29.00

2669	Infowest	-49.95
2672	Jim's Service	-4,739.88
2698	Jim's Service	-30.00
2716	Jim's Service	-150.00
2731	Jim's Service	-371.58
2741	Jim's Service	-243.93
2720	LaDawn Christensen Reimbursement	-110.06
2649	Layne Christensen	-110.25
2588	LN Curtis	-36,395.25
2607	LN Curtis	-1,694.19
2725	LN Curtis	-4,844.00
2754	LN Curtis	-1,836.72
2624	Marc Rose	-53.00
2773	Marc Rose	-179.98
2601	Mark Owens Reimbursement	-37.06
2610	Mark Owens Reimbursement	-25.93
2641	Mark Owens Reimbursement	-152.13
2653	Mark Owens Reimbursement	-125.57
2665	Mark Owens Reimbursement	-133.49
2675	Mark Owens Reimbursement	-895.70
2692	Mark Owens Reimbursement	-325.00
2707	Mark Owens Reimbursement	-69.04
2724	Mark Owens Reimbursement	-58.68
2697	Mega Pro	-450.00
2749	Mega Pro	-75.00
2582	Rick Albee	-35.00
2591	Rick Albee	-139.99
2604	Rick Albee	-46.69
2611	Rick Albee	-60.00
2623	Rick Albee	-59.32
2634	Rick Albee	-106.81
2657	Rick Albee	-28.55
2676	Rick Albee	-64.10
2694	Rick Albee	-42.80
2691	Rick Albee	-36.00
2695	Rick Albee	-86.00
2714	Rick Albee	-24.25
2730	Rick Albee	-44.25
2738	Rick Albee	-64.03
2770	Rick Albee	-34.85
2774	Rick Albee	-43.55

2585	Rick Peetz Reimbursement	-1,014.19
2609	Rick Peetz Reimbursement	-986.79
2636	Rick Peetz Reimbursement	-784.41
2648	Rick Peetz Reimbursement	-142.87
2662	Rick Peetz Reimbursement	-813.96
2679	Rick Peetz Reimbursement	-165.38
2686	Rick Peetz Reimbursement	-2,043.67
2699	Rick Peetz Reimbursement	-35.40
2718	Rick Peetz Reimbursement	-1,845.78
2734	Rick Peetz Reimbursement	-1,499.52
2776	Rick Peetz Reimbursement	-196.48
2635	Rob Nodine Reimbursement	-48.14
2643	Rob Nodine Reimbursement	-37.43
2660	Rob Nodine Reimbursement	-50.00
2670	Rob Nodine Reimbursement	-40.01
2589	Robert Hardy	-134.40
2622	Robert Hardy	-135.90
2664	Robert Hardy	-77.49
2674	Robert Hardy	-47.31
2677	Robert Hardy	-50.00
2687	Robert Hardy	-106.74
2743	Robert Hardy	-176.07
2779	Robert Hardy	-608.00
2651	Savage, Esplin, Radmall	-1,370.00
2587	Siddons Martin Emergency	-1,628.69
2637	Siddons Martin Emergency	-56.03
2646	Siddons Martin Emergency	-2,128.37
2745	Siddons Martin Emergency	-1,620.42
2632	Steve Shakespeare	-430.91
2726	Teri Forbes Reimbursement	-19.15
2583	The Fire Store / Witmer	-256.06
2586	The Fire Store / Witmer	-499.95
2592	The Fire Store / Witmer	-629.97
2603	The Fire Store / Witmer	-1,549.89
2619	The Fire Store / Witmer	-1,099.89
2638	The Fire Store / Witmer	-1,704.90
2680	The Fire Store / Witmer	-71.97
2605	Tink's Auto Parts	-51.40
2628	Tink's Auto Parts	-381.34

2642	Tink's Auto Parts	-57.96
2735	Tink's Auto Parts	-32.73
2704	Toni Rose	-122.97
2618	Tunex	-601.30
2620	Tunex	-2,160.86
2645	Tunex	-2,992.97
2701	Tunex	-1,049.70
2777	Tunex	-304.43
2630	Utah Association of Emergency Medical Technicians	-1,300.00
2703	Utah Association of Special Service Districts	-86.00
2621	Utah Valley University	-675.00
2732	Zoll Medical Corporation	-22,446.06
2769	Zoll Medical Corporation	-478.20

2625	Richard Peetz	1,450.00
2626	LaDawn Christensen	1,450.00
2627	Julie M Nielsen	330.00
2655	Richard Peetz	-1,450.00
2659	Julie M Nielsen	-330.00
2663	LaDawn Christensen	-1,450.00
2709	Richard Peetz	-1,450.00
2710	Julie M Nielsen	-330.00
2711	LaDawn Christensen	-1,450.00
2780	Richard Peetz	-1,810.00
2781	Teri Forbes	-1,810.00
2782	Julie M Nielsen	-330.00

2744	Marc Rose	-599.00
2746	Toni Rose	-599.00
2747	John Robson	-599.00
2751	Frank Davie	-599.00
2755	Claudia Davis reimbursement	-599.00
2756	Joseph Hunt	-599.00
2757	Gun Wastlund	-599.00
2759	Bob Bailey	-599.00
2760	Rick Albee	-599.00
2765	Layne Christensen	-599.00
2766	Robert Hardy	-599.00
2768	Brian Davis	-599.00
2748	Jim Soltis	-270.00
2752	Brad Esposito	-270.00
2758	Steve Shakespeare	-270.00

2762	Robert Dalley	-270.00
2764	Grant Walker	-270.00
2690	Tyson Forbes	-1,749.00
2750	Rob Nodine Reimbursement	-881.78
2693	Brian Davis	-1,749.00