Pine Valley Special Services District

Meeting Agenda

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

June 10, 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 May 13, 2026, PVSSD Meeting Minutes.

3. Update on Flooding and Mitigation Efforts - Mark Owens.

4. Fire Department Report – Fire Chief, Robert Hardy.

5. Clerk and Treasurer's Reports (May) – Rick Peetz and Teri Forbes.

6. Capital Acquisition Plan Discussion – Chief Hardy.

7. Discussion on an Inventory on Assets Exceeding $1,000 in Value – Chief Hardy.

8. Transfer of Proceeds in the Amount of $3,611.17 from Account 6138 from the Fire Recovery Account to the Pine Valley Dinner Committee for Risk Mitigation, Tree Plantings, and Dam Restoration – Mark Owens.

9. Confirm that a Link to the County's Ombudsman /Fraud Hotline was added to the Website.

10. Follow Up on Purchase Card Options – Chair Dalley.

11. 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.

12. Adjournment.

The next board meeting is scheduled for July 8, 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, May 13, 2026

Board Members:	Bob Dalley, Chairman Emily Neilson, Vice-Chair - Excused Allen Cannon Mark Owens Steve Shakespeare
PVSSD Assistants:	Rick Peetz, Clerk Teri Forbes, Treasurer
Fire Chief:	Robert Hardy
Others:	Claudia Davis Frank Davie Mark Flygare Scott Dunkleman Kendall Sullivan Brad Esposito

1. Welcome – Chairman Bob Dalley.

Chair Bob Dalley called the meeting to order at 6:43 PM. Vice-Chair Emily Neilson was excused.

2. Meeting Minutes.

A. Approval of the April 8, 2026, PVSSSD Meeting Minutes.

Mark Owens moved to APPROVE the minutes of April 8, 2026. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

3. State Auditor Training Report – Teri and Rick.

Chair Dalley reported that Teri Forbes, Rick Peetz, and Allen Cannon attended the recent State Auditor Training that addressed processes that need to be completed primarily by the clerk. Allen commented that they discussed the process and the fact that they pay attention to what the SSD does and seek to provide consistency.

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

Mark reported that the logging work was ongoing. The Upper Recreation Loop is open to the summer homes but remains closed to everyone else. Chief Hardy sent a few members of the department to the area to view the work being done to ensure that it is accessible. He spoke to Joe Rechsteiner, who indicated that Pine Valley Fire Department ("PVFD") members can go there on official business. Mark considered official business to be a callout. Chief Hardy stated that any visit would involve pre-planning for incidents.

Mark reported that dredging in the reservoir basin will begin soon and is being funded by Washington County. The dredged material has been hauled away and is being stockpiled in the boneyard as part of the work taking place on the dam. The US Forest Service is working on Emergency Relief for Federally Owned Roads ("ERFO") for which they received $3.2 million. Restoration work is underway, and seasonal workers have been hired to do trail maintenance and weed abatement. The fishing dock will also be replaced as part of an Eagle Scout project.

Heritage Days is July 25th. Mark reported that the building will be closed throughout the summer, but the property will open to picnickers. The corrals in the equestrian campground are to be replaced with metal rather than wood. The Emergency Watershed Project ("EWP") project was put out to bid last month with a pre-construction meeting scheduled for May 22 at 11:00 a.m. at the Pine Valley Fire Station. Progressive Contracting was identified as the contractor. It was noted that the Notice to Proceed has not yet been issued by the County. Mark indicated that they are holding the riprap sources in Diamond Valley, and it must be produced there. There has been talk about using the area behind the berm coming off of the Forsyth dirt road and staying off of the asphalt. They will take down a section of fence there for use as a storage yard for the riprap.

Chief Hardy asked when work is to begin on the Water and Sediment Control Basin ("WASCOB"). Mark stated that they wanted to start on June 1, but there is not enough riprap. The work is contingent on the availability of materials. There has been some environmental clearance in the pit. He expected work to begin no sooner than mid-June.

5. Fire Department Report – Fire Chief, Robert Hardy.

Chief Hardy reported that there were few transports last month. April was busy with several cardiac events between Pine Valley and Central. Volunteer hours were down slightly, which was partially attributed to Brian and Claudia Davis completing their Advanced EMT trainings. He stated that the current Fire Department group is very dedicated.

Chief Hardy reported that work on the rock in front of the station has been completed. The work was paid for by the Dinner Committee.

Gravel was placed near the CONEX to keep water from being tracked into the station. Gun Wastlund was recognized for his efforts to keep dirt off the asphalt.

Chief Hardy reported that the ambulance was down for a time due to a turbocharger failure. This resulted in exhaust escaping into the cab. The driveshaft for the four-wheel drive was also replaced. Chief Hardy reported that vehicle inspections are performed monthly, which helps staff keep up on needed repairs and maintenance. The repairs were completed, and it runs well. Lettering was also added to the ambulance stating, "Proudly serving the community of Pine Valley". Brad Esposito was thanked for detailing the ambulance inside and out.

Engine 142 was out for repairs due to a transfer switch that needed to be repaired and the alignment adjusted.

Dixie Power recently awarded a grant to the Fire Department in the amount of $5,000, which was matched by CFC, which is a supplier. The funds will be used to purchase an extrication combi tool. Rick Peetz was thanked for his influence on the Dixie Power Board. Rob Nodine was working on the applications.

Mark was concerned that if some dirt is not removed around the CONEX, it will not solve the drainage problem.

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

Rick reported that April was a very busy month with 600 fire assessment checks received. An additional $6,000 was received for donations and impact fees. $170,000 was billed for fire assessment fees. Rick stated that the balance in the interest-bearing account is $120,000. The balance in accounts receivable is currently $42,935.

Chair Dalley counseled the Fire Department leadership to have a plan in place for the cash that has been set aside. Chief Hardy stated that there is a need for a new fire truck, as the current one is nearly 20 years old. The replacement cost could be $150,000 to $200,000. Rick stated that currently, $215,000 set aside for capital purchases. Chair Dalley suggested that the capital projects cost sheet be updated to include a plan.

Chief Hardy stated that they will discuss it at the next Officers Meeting and he will report back at the next PVSSD meeting.

Allen Cannon moved to approve the Clerk's Report. Steve Shakespeare seconded the motion. The motion passed with the unanimous consent of the Board.

Teri reported that numerous assessment checks were received and deposited. There have been 16 batches of checks thus far and six Venmo batches. She she reconciled the accounts reported that all was in order.

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

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

Allen reported that he and Mark provided a packet of information to Assistant County Attorney, Victoria Hales, a few weeks earlier. Mark stated that Ms. Hales followed up with a County Commissioner, but to date, nothing has been done. The two options the County is considering include small tract acquisition or a land swap. The small tracts acquisition requires environmental review and an appraisal. The County has the funds to do both. It was noted that the land would have to be purchased at fair market value. The County has agreed to help with community fundraisers and donations.

Allen stated that there was a discussion with the County about 1½ years ago about a potential swap or land purchase. Several sections of land were earmarked by the US Forest Service. The County was supposed to have followed up, but they ultimately determined that they would like to acquire property once the funding is in place. As recently as last month, the US Forest Service did not want to pursue small tract acquisition. Allen was informed by the Five Counties Association of Governments that money could be available through grants to fund all or part of the land purchase and the building; however, the state grant for the Community Center would require it to be available on a request and schedule basis for the first five years. He expected the cost to be $2 to $4 million.

Chair Dalley felt that the needed funds could only be obtained through grants. Allen stated that the next step is for the County to send a letter to the US Forest Service who can perform the appraisal. The matter could be added to a future agenda when there is something new to report.

8. Drone Insurance and Fire Station Lighting Funding Request – Brad Esposito.

Brad reported that the funding request for lighting was approved, and they were ordered. He clarified that the purchase is for lower-intensity lighting. $1,200 was allocated toward the cost, with the actual cost being less than half.

Brad reported that the drone has arrived. It is a detailed process to register it through the Federal Aviation Administration ("FAA"), with another 30 days expected to complete the process. Rick stated that the insurance will not be effective until the registration process is complete. He noted that all of the District's policies will renew on July 1. The estimated cost was $200 per month. This cost was not budgeted, but Rick felt that it could be absorbed elsewhere. Brad noted that they were able to get a significant discount on the drone; however, the actual replacement cost would be $24,000.

The insurance provider for the PVSSD is the Utah Local Governments Trust ("ULGT") which is the State of Utah's approved insurance agency. Rick clarified that the ULGT's auditing team conducts an inventory of the district's assets every five years. Mark questioned whether the department should do a separate comprehensive inventory. Chief Hardy offered to reach out to ULGT and see what they require in the event of a loss.

Chair Dalley commented on the drone's potential to assist in search and rescue. He noted that there are great applications with the infrared capability when performing searches at night. It was reported that Brad is a Certified Drone Pilot.

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.

Chair Dalley polled the PVLAD Board, who were not interested in acquiring the funds. Another option was to donate the funds to the Pine Valley Dinner Committee for risk mitigation and tree planting. It was suggested that the matter be included on next month's agenda for discussion.

Mark reported that the Dinner Committee met the previous night, and the top project priority was the planting of large five-foot trees for $145 each. The Community Dinner is scheduled for August 15 at the Pine Valley Chapel.

10. Decision on How to Allocate Funds to be Received from Utah Tech Fundraiser.

Chief Hardy reported that immediately after the Forsyth Fire, an artist reached out to him regarding an art show she will be participating in this year. 25% of the proceeds will be donated to the Pine Valley community for fire recovery. The cash received will be received through Venmo and can ultimately be used to purchase additional trees. Chief Hardy spoke to the US Forest Service, who indicated that the trees are planted in a 13' x 13' grid with 250 trees planted per acre. The Board supported the receipt of the funds.

11. County Audit Final Report – Chair Dalley.

A. Review and Proposed Revision of the 2025 Fraud and Risk Assessment.

Chair Dalley reported that the County Audit is complete. A major statement at the end of the Audit Report indicated that no fraud, mishandling, or misuse was found. Chair Dalley proposed that he and Rick sign the revised report and deduct 40 points for changing the answer to question number 8 from "yes" to "no".

Mark Owens moved to FILE the Revised Audit Report with 315 points revised from 355 from the original November 1 submission. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

B. Discussion of Possible Formal Internal Audit Function.

C. Discussion of Possible Internal Audit Committee.

Agenda items 11B and C were discussed together.

Chair Dalley referenced two Fraud Risk Assessment Reports, with the first having been signed by Mary Esther Putnam. The second was blank and unsigned. Item 8 consisted of the question, "Does the entity have a formal internal audit committee?" After some review, it was determined that the District does not have a Formal Audit Committee and the answer should have been "no" rather than "yes". A Formal Internal Audit Committee could be formed, but Chair Daley felt it would be another meeting where minutes would have to be kept and agendas posted. Based on the size of the PVSSD, he did not consider a committee to be necessary. Steve remarked that a formal committee is not needed for entities with annual revenues of less than $350,000. A Certified Public Accountant ("CPA") must also serve on the committee. The answer to number 8 could remain "yes" if a committee were formed. Otherwise, it needs to be changed to "no".

Steve explained that by answering "no", the score would drop by 40 points to 315, with the valued risk level of Low. He did not feel that the points reduction would be alarming to the State. Chair Dalley considered it a technical issue. The Board supported changing the answer to question number 8 to "no" and accepting the points reduction rather than forming a Formal Internal Audit Committee.

D. Link to the County's Ombudsman/Fraud Hotline on the PVSSD Website.

Chair Dalley addressed three items from the audit that were not findings but identified as best practices by County Auditor, Susan Lewis. The first was to add a link on the PVSSD website to the County's Fraud Hotline. Chief Hardy stated that Joseph Hunt could accomplish that. Rick noted that posting the link will result in an additional 20 points on the Fraud Risk Assessment Report next year.

E. Consider Use of a Purchase Card.

Ms. Lewis also recommended reducing the number of checks written to individuals in the Fire Department. In her opinion, it could look like compensation. Rick reported that 186 checks were written in 2025; 12 of which were payroll. In addition, 20 checks are written at the end of each year for Fire Department payroll. In terms of reimbursements, he issued 64 checks to fire personnel. Of those, only five individuals received more than four checks.

Rick spoke to Ms. Lewis as well as representatives from the State and the County who recommended that the PVSSD use US Bank, which will establish the District as a state entity and establish a credit limit. The District will receive 2% back on purchases of over $5,000 per quarter. The transactions will also be linked to QuickBooks online.

Chief Hardy was ambivalent and did not object if a P-Card is determined to be less work. Rick commented that with a credit card, the statement will include details from each purchase that can be passed on to the Board.

Prior to tonight's meeting, Chair Dalley asked Emily Neilson for her feedback. She supported having one card to be kept in the possession of the Fire Chief, who is the Purchasing Agent. She was not opposed to more cards being issued, however, if the majority if the Board supported that.

Chair Dalley had mixed feelings but stated that having a credit card has a better appearance while recognizing there will still be control issues. Rick pointed out that credit limits can be established for each user. Chair Dalley stated that there must be after-the-fact controls in place that include documentation that will be available to Rick. A report will be issued that can be reviewed by Mark and Emily who are signers on the checking account.

Steve suggested that there be approvals for all who are issued a P-Card with the transactions signed off on by Mark and Emily. Rick preferred issuing checks if the process becomes overly complicated.

It was proposed that P-Cards be pursued for Chief Hardy, Brad Esposito, Rob Nodine, and Rick Peetz. Chair Dalley asked that Rick and Chief Hardy establish an after-the-fact approval for Mark and Emily to review monthly.

Scott Dunkleman suggested an option to reduce the number of checks written by utilizing a petty cash system. That seemed problematic to the Board.

Chair Dalley stated that Ms. Lewis suggested P-Cards to improve appearance and increase efficiency. The matter was to be included on the next month's agenda for approval.

F. Review and Approval of Revised Report.

Steve suggested that the Revised Report be posted on the website for public view.

Mark referenced the Conclusions set forth on page 9 and stated that there were no findings of wrongdoing and no instances of fraud or waste.

Allen Cannon moved to APPROVE and POST the Final Audit Report from Washington County for the Pine Valley Special Service District. Steve Shakespeare seconded the motion. The motion passed with the unanimous consent of the Board.

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.

Claudia Davis suggested that, where possible, purchases be consolidated. She also asked what the procedure will be for refueling vehicles if no one is on board with a card and it is necessary to refuel. Chair Dalley stated that in that instance, a reimbursement check can be issued. Chief Hardy stated that gas for the ambulance can be purchased on the Wex card through Enterprise. For other vehicles, however, some kind of reimbursement policy will need to be put in place. Chair Dalley stated that checks can always be written, as needed. The intent is to reduce the number of checks written, but not eliminate them altogether. Claudia stated that the Northwest District does something similar and has cards issued for the individual vehicles that can be used to purchase gas.

Scott Dunkleman was interested in obtaining medium-sized boulders. Brad Esposito offered to talk to him after the meeting.

Chief Hardy stated that the Fire Department has begun conducting fire-wise consultations with residents. Six have been completed so far, which were positively received.

Mark Owens asked about the budget. Rick stated that $162,678 is available to spend, with $28,929 having been expended so far this year, or about 17%. Mark suggested potentially reducing the assessment. Chair Dalley stressed the importance of having a plan in place. Steve stated that there is a plan, which has been documented for the last 10 years. Chair Dalley agreed and stated that there is a need for the cash. Once a specific plan is in place, the Board can review it. Chief Hardy stated that the budget ebbs and flows, and funds need to be available in the event of a breakdown or other need. They also tend to spend more money in the second half of the year. They look at what they need to buy rather than simply ways to spend the budget. Mark suggested that some of the funds be used for the Community Center. Rick explained that they have considered that option, but the funds must be used within the Fire Department.

Chair Dalley reported that the first Monday in May of each year, the Pine Valley Irrigation District and Cemetery hold their annual meeting at the Fire Station. It is not noticed, but is a public meeting. He attended this year and reported that they $600,000 has been appropriated for the well near the spring. They plan to borrow money to finish it. An application has been submitted to the state to raise the rates, which has been approved on an interim basis. The final rates will take effect in October and are substantially higher. The total cost of the well is $1.2 million, with the intent being to borrow half that amount. The water flows in the springs are remarkably good and flowing extremely well. No restrictions are contemplated. The biggest problem is always storage, which is very limited. Steve reported that more storage tanks are envisioned in the future. Chair Dalley commented that customers will soon receive a letter informing them of the new rates. It was noted that rates have not increased in 16 years.

Allen was concerned that once the rate increases, it will never come down. Chair Dalley explained that there are fixed costs regardless of the number of customers. The fixed cost that will be assessed per month on the schedule distributed is currently $20.75 per month. That cost is to be increased to $49.50. Brad stated that Pine Valley's water rates are the highest in the state.

Chair Dalley reported that there are numerous cemetery plots available with room to expand.

13. Adjournment.

Mark Owens moved to ADJOURN. The motion was seconded by Steve Shakespeare. The motion passed with the unanimous consent of the Board.

The meeting adjourned at 8:15 PM.

The next PVSSD meeting will be on Wednesday, June 10, 2026.

AGENDA ITEM #4

Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report
Pine Valley Special Service District
May 2026

Date	Type of Call	Location	"Man" Hrs	EQ Hrs
5/2	Fire – brush	Pine Valley	5	1
5/4	EMS – MVI	Central	3	1
5/6	EMS – lift assist	Central	1	0
5/8	EMS – sickness	Central	7	1
5/8	EMS – gunshot	Mountain Meadow	8	0
5/10	Fire – brush	Pine Valley (not in PV)	8	0
5/16	EMS – stroke	Grass Valley	7	1
5/16	EMS – entrapment	Central	5	0
5/17	EMS – MVI	Grass Valley (transport)	17	5
5/18	Fire – structure	Pine Valley	8	1
5/20	Fire – alarm	Central	8	0
5/21	Fire – alarm	Central	5	0
5/23	EMS – respiratory	Central	5	1
5/31	Fire – brush	Brookside	8	0
5/31	Fire – brush	Enterprise	5	0
5/31	EMS – cardiac	Pine Valley (false alarm)	9	0
		Total:	109	11

Department Hours:

Response	109 hours
Training	315 hours
Other volunteer	59 hours
Total volunteer hours	**483 hours**

Year to date: 1877 hours in 2026
1911 hours in 2025

AGENDA ITEM #5

Pine Valley Special Service District
Profit and Loss
May 2026

	Total
Income	
Gross Profit	**0.00**
Expenses	
1000 Motor Vehicles	
1001 Fuel	301.19
Total for 1000 Motor Vehicles	**$301.19**
1100 Fire Dept Misc	
1107 Other Supplies / Equipmnt	667.33
Total for 1100 Fire Dept Misc	**$667.33**
600 Professional Fees	
142 Accounting / Audit	1,480.00
Total for 600 Professional Fees	**$1,480.00**
700 Service District General	
709 Internet Service	80.00
Total for 700 Service District General	**$80.00**
Total for Expenses	**$2,528.52**
Net Operating Income	**-$2,528.52**
Other Income	
201 Interest CV Impact Fee Acct	342.38
202-Interest Income Cache Valle	660.51
300 Grants / Donations	150.00
402 Fire Recovery Fund	11.87
Total for Other Income	**$1,164.76**
Net Other Income	**$1,164.76**
Net Income	**-$1,363.76**

MTD

Pine Valley Special Service District
Profit and Loss Detail
May 2026

	Transaction date	Num	Name	Description	Amount
Ordinary Income/Expenses					
	Income				
	Cost of Goods Sold				
Gross Profit					0.00
Expenses					
1000 Motor Vehicles					
1001 Fuel					
	05/02/2026	028253	Brian Davis Reimbursements	Diesel fuel purchase u141	89.93
	05/16/2026	024846	Rob Nodine Reimbursement	Spanish Trail - 10.327 gallons of diesel U141	57.82
	05/18/2026	8435	Brackens	Fuel E142	88.16
	05/24/2026	027408	Rick Albee	Gas station fuel purchase: 12.304 for U141	65.28
Total for 1001 Fuel					$301.19
Total for 1000 Motor Vehicles with sub-accounts					$301.19
1100 Fire Dept Misc					
1107 Other Supplies / Equipmnt					
	05/22/2026	10007026	Alliance Fire and Safety	Service and annual inspections on fire extinguishers	667.33
Total for 1107 Other Supplies / Equipmnt					$667.33
Total for 1100 Fire Dept Misc with sub-accounts					$667.33
600 Professional Fees					
142 Accounting / Audit					
	05/28/2026	512643	Savage, Esplin, Radmall	2025 Financal Review	1,480.00
Total for 142 Accounting / Audit					$1,480.00
Total for 600 Professional Fees with sub-accounts					$1,480.00
700 Service District General					
709 Internet Service					
	05/15/2026		Starlink Internet	Internet service	80.00
Total for 709 Internet Service					$80.00
accounts					$80.00
Total for Expenses with sub-accounts					$2,528.52
Net Ordinary Income					-$2,528.52
Other Income/Expense					
Other Income					

MTD

201 Interest CV Impact Fee Acct				
	05/31/2026		Interest Paid	342.38
Total for 201 Interest CV Impact Fee Acct				$342.38
202-Interest Income Cache Valle				
	05/31/2026		Interest Paid	376.26
	05/31/2026		Interest Paid	284.25
Total for 202-Interest Income Cache Valle				$660.51
300 Grants / Donations				
	05/07/2026	7878 JUDITH KAISER		150.00
Total for 300 Grants / Donations				$150.00
402 Fire Recovery Fund				
	05/31/2026		Interest Paid	11.87
Total for 402 Fire Recovery Fund				$11.87
Total for Other Income with sub-accounts				$1,164.76
	Other Expense			
Net Other Income				$1,164.76
Net Income				-$1,363.76

MTD

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

	Total			
	Actual	Budget	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 Telephone	316.20	735.00	-418.80	43.02%
102 Electricity	1,460.00	2,940.00	-1,480.00	49.66%
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	$ 5,439.98	$ 12,495.00	-$ 7,055.02	43.54%
1000 Motor Vehicles			0.00	
1001 Fuel	961.85	3,500.00	-2,538.15	27.48%
1002 Repairs / Tires	3,388.38	23,000.00	-19,611.62	14.73%
Total 1000 Motor Vehicles	$ 4,350.23	$ 26,500.00	-$ 22,149.77	16.42%
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	188.24	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 / Equipmnt	922.40	2,000.00	-1,077.60	46.12%

YTD

1108 EMS supplies, train. trave		590.31		5,000.00	-4,409.69	11.81%
1112 Chief Discressionary Fund				500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	$	7,670.75	$	29,800.00	-$ 22,129.25	25.74%
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		207.69		500.00	-292.31	41.54%
303 Office Suplies / Equipment		92.75		1,200.00	-1,107.25	7.73%
Total 300 Office Supplies / Equipment	$	926.63	$	2,500.00	-$ 1,573.37	37.07%
400 Insurance					0.00	
401 Liability				2,900.00	-2,900.00	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	$	13,533.00	-$ 13,533.00	0.00%
600 Professional Fees					0.00	
141 Audit		1,480.00		1,600.00	-120.00	92.50%
Total 600 Professional Fees	$	1,480.00	$	1,600.00	-$ 120.00	92.50%
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%
708 Annual Fireman Dinner				2,000.00	-2,000.00	0.00%
709 Internet Service		400.00		600.00	-200.00	66.67%
711 Transfer to Local District				10,800.00	-10,800.00	0.00%
Total 700 Service District General	$	6,634.48	$	21,750.00	-$ 15,115.52	30.50%
Depreciation Expense				13,000.00	-13,000.00	0.00%
Purchases				10,000.00	-10,000.00	0.00%

Total Expenses	$	31,627.07	$	162,678.00	-$	131,050.93	19.44%
Net Operating Income	$	140,632.93	$	7,682.00	$	132,950.93	1830.68%
Other Income							
102 Transfer Fee		225.00		500.00		-275.00	45.00%
103 Late Fees		1,162.57		500.00		662.57	232.51%
150 Income Impact fee		10,310.00				10,310.00	
201 Interest CV Impact Fee Acct		1,595.08		6,000.00		-4,404.92	26.58%
202-Interest Income Cache Valle		2,139.08		5,000.00		-2,860.92	42.78%
205 Cache V. Imp. Fee Interest				0.00		0.00	
300 Grants / Donations		1,232.00				1,232.00	
400 Other Income		714.43				714.43	
402 Fire Recovery Fund		60.25				60.25	
Total Other Income	$	17,438.41	$	12,000.00	$	5,438.41	145.32%
Net Other Income	$	17,438.41	$	12,000.00	$	5,438.41	145.32%
Net Income	$	158,071.34	$	19,682.00	$	138,389.34	803.13%

YTD

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

	Total	
	As of May 31, 2026	As of May 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1378 Capital Equipment Savings Account	111,846.27	60,010.82
2774 CV Impact Fee Account	104,637.63	86,928.20
4858 CV Standard Checking Account	5,900.26	3,710.68
5831 CV Interest Bearing Operational Fund	120,538.49	125,730.67
6138 PV Fire Recovery	3,634.49	
9695 Mental Health Fund	0.00	4,344.17
Venmo	0.00	0.00
Total for Bank Accounts	**$346,557.14**	**$280,724.54**
Accounts Receivable		
1200 Accounts Receivable	40,705.67	23,065.67
Total for Accounts Receivable	**$40,705.67**	**$23,065.67**
Other Current Assets		
12000 Undeposited Funds	$0.00	$0.00
Total for Other Current Assets	**$0.00**	**$0.00**
Total for Current Assets	**$387,262.81**	**$303,790.21**
Fixed Assets		
Accumulated Depreciation	-1,043,803.00	-953,513.00
BUILDING ADDITION 2009	200,241.20	200,241.20
Equipment	959,127.73	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	192,596.89	169,542.89
Total for Fixed Assets	**$529,038.88**	**$549,379.88**
Total for Assets	**$916,301.69**	**$853,170.09**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	1,791.87	3,558.02
Total for Accounts Payable	**$1,791.87**	**$3,558.02**
Total for Current Liabilities	**$1,791.87**	**$3,558.02**
Long-term Liabilities		

YTD

Cache Valley Bank Loan	$0.00	$0.00
Total for Long-term Liabilities	**$0.00**	**$0.00**
Total for Liabilities	**$1,791.87**	**$3,558.02**
Equity		
3000 Opening Bal Equity	$0.00	$0.00
3900 Retained Earnings	756,474.48	682,430.38
Net Income	158,035.34	167,181.69
Total for Equity	**$914,509.82**	**$849,612.07**
Total for Liabilities and Equity	**$916,301.69**	**$853,170.09**

YTD

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
[redacted]		
	Revenues	
	TOTAL REVENUE	0.00

	Engine to replace E141	
	TOTAL EXPENDITURES	0.00

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

	Ambulance	
	TOTAL EXPENDITURES	0.00

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

	Expenditures	
	TOTAL EXPENDITURES	0.00

Name		Fiscal Year Ended: 12/31/2026
[redacted]		
	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						$ 92,732.55
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
Interest Earned					$ -	$ 1,595.08
Total FY 2025						$ 104,637.63
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 104,637.63

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

	FY 2026	FY 2027
Potential needs	10,000	
TTL	10,000	

Impact fee Projections for Capitalized Equipment

	FY 2026	FY 2027
Type 6 Brush truck grant purchase 10% of 325000	32,500	
Purchase UTV with grant 10% of 45000		4500

PROPOSED
PVSSD PRELIMINARY FOR BOARD REVIEW
Capital Projections

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Fees by Project
Potential requirement paid thru operating funds	10,000	25,000	25,000	25,000	25,000	110,000
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	30,000	30,000	30,000	130,000

Impact Fee Capital Projections long term capitol and impact fees

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Fees by Project
Purchase UTV with grant 10% of 58000	5,800					5,800
Type 6 Brush truck $175000		175,000				175,000
LP Generator for station power backup			45,000			45,000
Replacement engine E-141 with used					750,000	750,000
Fire Station Expansion extend to 10 years $300,000						-
Fire Hydrants						
Add Hydrants	13,000	13,000	13,000	13,000	13,000	65,000
Impact Fees Projected for Expenditure	18,800	188,000	58,000	13,000	763,000	1,040,800
Total Expense	28,800	218,000	88,000	43,000	793,000	1,170,800

Operational Projections for Capitalized Equipment

Potential needs	10,000
TTL	10,000

Impact fee Projections for Capitalized Equipment

2026 Purchase UTV with grant 10% of 58000	5800
2027 Type 6 Brush truck $175000	175000
2028 LP power backup system	45000
2030 Replace engine E141 with good used unit	750000
2036 Station expansion with grant assistant	300000

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