Pine Valley Special Services District

Meeting Agenda

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

July 8, 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 June 10, 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 (June) – Rick Peetz and Teri Forbes.

6. Review the Official 2025 Financial Filing made/required by the State of Utah that was made in June 2026 – Rick Peetz.

7. Review Formal 2025 Financial Statements Prepared by CPA – Rick Peetz.

8. Citizen Requests—Any person wishing to bring an item not otherwise on the agenda should raise their hand and give their name for the record to the attention of the Board 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.

9. Adjournment.

The next board meeting is scheduled for August 12, 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, June 10, 2026

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
Others:	Claudia Davis (via Zoom) Brian Davis (via Zoom) Rob Nodine Duane Krohn Audrey Krohn Frank Davie Cortney Snow

1. Welcome – Chairman Bob Dalley.

Chair Bob Dalley called the meeting to order at 6:34 PM.

2. Meeting Minutes.

A. Approval of the May 13, 2026, PVSSSD Meeting Minutes.

One change was made to replace the word "CFC" with "CoBank".

Mark Owens moved to APPROVE the minutes of May 13, 2026, as amended. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

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

Mark reported on the Emergency Watershed Project ("EWP") Project and noted that Progressive Contracting, Inc. ("PCI") is producing the riprap in Diamond Valley. There are two different sizes being produced. Hauling was expected to begin the following week in the area south of the berm. The week of June 21st they will begin cutting the access road off the Forsyth

Water and Sediment Control Basin ("WASCOB"). That work was expected to last three weeks. Work will then continue into the Santa Clara River on diversions for the irrigation company.

Mark reported that the US Forest Service has nearly completed the logging of timber in the campground areas, which is identified as Area #3. They will then move to Forsyth, which is Area #4. After that, work will continue in the residential area south of the Noble and Hagemeyer properties, identified as Area #5. There had been discussion about the depth of the sediment being removed from the reservoir, but that information was not known to Joe Rechsteiner from the US Forest Service.

Allen Cannon reported that he asked Gilbert Jennings to redo the plat to present a clearer picture to Assistant County Attorney, Victoria Hales, which was done. An outdoor pavilion was added as well as a public restroom facility.

Mark indicated that Ms. Hales has been ill, but he recently spoke to County Attorney, Deven Snow, who suggested he continue to work with Victoria. Mr. Snow indicated that the County has no funding to purchase the property. He also mentioned that there is a lot of uncertainty because it is election season.

Allen commented that there are nine acres of property, and if the total acreage is five acres, for example, and the appraisal is for four acres, perhaps the County would look at purchasing four and selling one. Various alternatives were being considered.

Emily asked how the Fire Department will be able to cross the property if they need to use it. Mark stated that the berm may go away. Emily asked that it be considered moving forward.

Steve Shakespeare asked if Mr. Rechsteiner would allow dirt to be taken from the area before work begins. Mark expected that they would. He noted that PCI has agreed to help. Steve commented that there was also discussion regarding digging a trench down along the fence so that rain runoff goes into the ditch. He also suggested that more parking be provided at the Fire Station for department exercises and events. Mark was thanked for his assistance and work on the County Planning Commission.

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

Fire Chief, Robert Hardy, referenced the monthly report. Mark asked about a specific call, which Chief Hardy indicated was responded to by nine Pine Valley Fire Department ("PVFD") personnel. A cardiac call came in in the Mountain View area that was ultimately determined to be a false alarm and canceled. Law enforcement made the initial call after pulling a motorist over for speeding, who claimed that they were rushing to Pine Valley because a relative was having a heart attack at the address provided.

Chief Hardy stated that the chiefs along the SR-18 corridor work together, and calls along the highway come in on a slack channel that PVFD officers have access to. The officers in the department are notified and are made aware of agencies that might need their help. With regard to a recent brush fire in Brookside, Chief Hardy was directed to stand by. Eight people showed up for that call, which was eventually canceled.

New members of the department were identified. Chief Hardy stated that the department is growing. Chief Hardy reported that the ambulance has been repaired and the transfer switch and alignment were fixed on Engine 142 at no charge.

Significant outdoor trainings were planned, including a Mass Casualty Incident ("MCI") drill scheduled to take place in Central on September 3. Individuals were being sought to play victims. The intent was to simulate situations with mass casualties. The organizers reached out to several news organizations that will cover the training. Chief Hardy reported that the multi-county area is preparing a new mass casualty prop consisting of a school bus to be used for the training.

Mark asked about the recent gunshot incident in Mountain Meadow, which is normally outside of the PVFD's area. Chief Hardy explained that because it was an Emergency Medical Services ("EMS") call, which allows the PVFD to respond anywhere within Enterprises' response area. The PVFD was originally on the call but was eventually called off. The most effective ways to record calls were discussed. Chief Hardy explained that often when a call comes in, an agency does not know what they need at first. They do not want to delay getting help in the early stages of an event.

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

Rick presented the Clerk's Report and stated that there were few expenses. The Mental Health Account had no balance for three months and was deleted by Cache Valley Bank. At the end of May, $100,000 in Fire Assessment Fees were still outstanding. He noted that Fire Assessment funds are coming in slowly. Late notices will be sent next month. Chair Dalley reported that this time last year, there were $23,000 in receivables on $170,000 in revenue, or 13% of revenue outstanding and unpaid. This year, they were at 24%.

Chair Dalley recalled that one of the issues the Auditor brought up was the names of people being reimbursed and the potential for there to be a bad impression. To date, a number of legitimate reimbursements have been made to Rick Albee, Rob Nodine, and Brian Davis. The Auditor commented on the potential advantage of using a Purchase Card. Rick described instances where it would be beneficial to have a Purchase Card for officers.

Allen Cannon moved to accept the Clerk's Report. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

Teri presented the Treasurer's Report. She agreed that not as many checks were coming in. She balanced all of the accounts and found them all to be in order.

Chair Dalley reported that the Quarterly Report will be presented at the August meeting.

Allen Cannon moved to accept the Treasurer's Report. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

6. Capital Acquisition Plan Discussion – Chief Hardy.

Chief Hardy reported that he spoke to Scott at Utah Trust, the insurance carrier for the PVSSD, and asked if he would like an inventory of each vehicle in the event of a loss. Scott suggested that the department instead increase the equipment coverage. There is currently $12,417 in equipment coverage. Every $1,000 increase in value costs only $1.78 more per year. Specific equipment was discussed that may require increasing the coverage amount.

It was noted that Rick Peetz is authorized to make changes to the coverage, and the policy is to be renewed in the next 60 days.

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

Mark was still in favor of an equipment inventory. Chair Dalley commented that the term "inventory" refers to something that can be consumed in one year or less, while fixed assets are a categorization. Rick provided Scott with the list of assets that are on the books currently and the depreciation levels.

Chief Hardy reported that vehicle inspections are conducted monthly, and annually, a Memorandum of Understanding ("MOU") is submitted to the State. He felt it would be easy to create an inventory. Chair Dalley suggested that there also be approximate gross value figures on the books. Emily suggested the inventory be completed before the renewal date.

With regard to turnouts, Chief Hardy stated that PVFD members who have served more than one or two years have new turnouts. It was noted that new turnouts cost about $6,000. Every year, two or three turnouts are replaced to avoid having to replace a large number all at once. Going forward, the intent is to replace the oldest ones. That is an ongoing expense in every budget. Chair Dalley hoped to see a fixed asset listing and categorization.

In response to a question raised, Chief Hardy stated that the L3 Harris radios cost $2,700 each. Emily did not feel that the consumables were necessarily important unless a value is placed on them because they turn over quickly. The intent was to ensure that the Board could pay for big-ticket items. Inventory/Asset Listings and Insurance Renewal were to be included on the August agenda.

Chief Hardy described the grants the department is applying for through Funding Navigator. They are seeking to acquire a side-by-side at a cost of approximately $58,000. They are expecting any grant obtained to require a 10% match. A Type 6 brush truck involves a federal grant, which is much more involved. $175,000 was budgeted in the event a grant is not received and the PVFD moves forward to purchase a truck on its own.

Chief Hardy mentioned a potential replacement for the department's 20-year-old Type 1 Structure Engine. Chief Hardy found some that were nearly 10 years old and cost $400,000 to $700,000. The officers were comfortable with an older truck that is new enough to service the department without spending more than $750,000.

It was reported that station expansion is a long-term goal and will most likely be obtained through a Community Impact Board ("CIB") grant, which typically requires a 10 to 50 percent match. The total of the requests described was $1,170,800.

Chief Hardy reported that $200,000 has already been set aside for this type of purchase. Under a 10-year plan, the needed funds could be raised and earmarked toward that capital expense.

Emily asked how the PVFD ranks with similarly-sized departments in terms of equipment. She also asked if it what is proposed is a valid purchase. Chief Hardy commented that he learned a lot from the Forsyth Fire, and when it started, structure engines were needed to protect homes. Structure engines were used extensively during the first 72 hours and strategically placed around town.

Emily suggested that benchmarking be done. Steve reported that he has been on the PVFD for 18 years, and when he first started, the structural engine was the LaFrance that only three department members could drive. He and Chief Schiefer, at the time, worked to find a replacement. Ultimately, the existing engine was purchased used at a cost of $50,000. It was purchased with the understanding that it was better than the LaFrance. Once purchased, a lot of money was spent on it. Steve stated that it could be upgraded to something that could cost $300,000 or $400,000, but it would require continual work. If funds are set aside over the next 10 years, the existing engine will be very old but and an additional $100,000 will need to be spent to keep it in service. He stressed the need for a good structure engine and commented on the potential fire danger in Lloyd Canyon. Mitigation was also needed in terms of removing trees around homes. Steve suggested that money be set aside to keep equipment upgraded and continually pursue grants. He also recommended that a used engine be purchased. He did not suggest ever purchasing a new engine unless a grant is obtained.

Chair Dalley commented that $215,000 is available on the balance sheet. The cash and operating fund equate to $344,000. He suggested that the Board determine whether to support the plan or conduct further study based on the size and staffing of the department, and determine whether the proposed items are appropriate. He did not want to micromanage the department, but wants the community that the Board represents to be comfortable with their assessments.

Chief Hardy reported that Grant Walker served on the department for a time. He was a retired firefighter from Anchorage, Alaska, and was impressed by the quality and condition of the equipment. He commented that they take the safety of firefighters seriously. Emily agreed but wished she knew what was needed as a community surrounded by US Forest Service property. Chief Hardy's goal is to keep firefighters safe and ensure that our equipment is reliable.

Rob Nodine recommended that the Board consider response times and how long it will take Type 2 engines to reach Pine Valley. Emily asked what equipment similar communities in Utah have.

Mark asked how Funding Navigator has been working. Chief Hardy responded that they are five months into the one-year contract. Mark also asked about the fate of the side-by-side without grant money. Chief Hardy stated that it will not be purchased without a grant being awarded. He commented that the side-by-side does not improve safety but reduces response times in areas such as the campground. Chair Dalley felt that the questions raised were valid. He stated that the Board does not spend its budget and assesses nearly $180,000 per year. Each year, approximately $75,000 is set aside. The Board needs to determine if that is appropriate.

Cortney asked if there are guidelines from the state regarding what can be done each year in terms of reserves. Chair Dalley stated that there is a Capital Acquisition Plan that helps in that regard. If they have a target, they can fund it even though that amount may exceed the yearly assessment. The secondary, and perhaps most important question, is whether the plan is appropriate. He suggested that the Board ponder the situation and include the matter on next month's agenda for further discussion.

Allen felt that until we begin the budget discussion, no decisions can be made. Even though funds are accumulating, there is a goal in sight. Emily agreed.

Chief Hardy reminded the Board that a contract was signed with Funding Navigator in December. They help the department write its own grants and find funding resources. Rob Nodine has been shepherding this process and keeping the other officers informed. Once a grant is ready to be submitted, Funding Navigator populates the paperwork.

Rob reported that Funding Navigator takes the information submitted and compiles it in a document that completes the application. He then submits the grant. This year, the following grants have been submitted. The grants applied for this year were described. Details of the submittals can be found on the last page of the minutes.

A federal grant was being sought for the Type 6 Wildland Fire Engine through the Federal Emergency Management Agency ("FEMA"). It is in final review by Funding Navigator. Rob noted that private grants are much easier to apply for than those through the federal government.

The Self-Contained Breathing Apparatus ("SCBA") fill station involves a federal grant. Rob had a call scheduled with Funding Navigator the following day to check on the status of when to begin the process. The Funding Navigator subscription comes due at the end of the year and costs $4,500. If renewed, they may consider pursuing a federal grant for a Type One Structure Engine at a cost in excess of $1 million. Rob noted that the federal government does not provide grant funds for used equipment. Chief Hardy stated that they have recouped the amount invested in Funding Navigator. Emily commented that the institutional knowledge being gained is valuable.

Steve confirmed that the Board needs to have money set aside in the event a grant is awarded that requires a match. If a grant is obtained and the board decides not to fund it, they will effectively be throwing money away.

Rob planned to report back to the Board at the September meeting.

Chair Dalley suggested that the benchmarking discussion be pursued and included on the August agenda. He also mentioned the possibility of the board taking a field trip to similar communities. He felt that the Board had been frugal and reasonable in terms of what they purchase, but he also wanted to be able to justify to the community the needs within the department. Cortney stated that even if there was a national standard, they would still have to address the uniqueness of the community.

Emily wanted to raise awareness when looking at equipment to consider whether we are "gold-plated" or "basic" in various areas.

Rob commented that 90% of the calls that come in are Emergency Medical Service ("EMS"). The two vehicles used for those types of calls are in fairly good condition. A few months ago, there was discussion about purchasing a new ambulance. Through various channels, they were able to acquire a used ambulance that is far better than the old one.

Chief Hardy suggested inviting Marc Rose and Rick Albee, who are retired professionals within the department, to discuss the matter and address the needs of a typical professional or full-time department versus the PVFD.

Mark mentioned that at a recent meeting, a professional firefighter who is not associated with the PVFD spoke and indicated that the department has equipment that large departments in California do not. He was not sure that Marc and Rick would bring value to the meeting. Chief Hardy stated that the professional firefighter from California stated that the resources described are available elsewhere in the county. We do not have the same luxury.

Appreciation was expressed to Chief Hardy and Rob Nodine for their efforts. Rick remarked that his home would have been destroyed during the Forsyth Fire without a structure engine in front of and behind his home. Chief Hardy agreed and stated that the second day of the fire, without Engine 141, Engine 142, and the water tender, all of the homes on the east side of 800 West would have been lost, along with everything north of Main Street.

8. Transfer 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.

Mark commented that, in addition to the 4th and 24th of July celebrations, there has been talk of giving 250 anniversary pins to veterans. Funds raised would go toward planting more trees. It was noted that no funds were being used to purchase the pins for veterans.

Mark Owens moved to transfer the amount of $3,611.17 to the Dinner Committee as a donation. Emily Neilson seconded the motion. The motion passed with the unanimous consent of the Board.

Rick agreed to begin the process of transferring the funds.

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

The above matter was tabled to the next month's agenda.

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

Chair Dalley reported that the Auditor asked the Board to consider the use of Purchase Cards and felt it was best practice as opposed to writing numerous checks. Rick has since filed a credit application with US Bank and receipt of Purchase Cards was in process.

The determination was made to issue Purchase Cards to Chief Hardy, Rob Nodine, Marc Rose, Brad Esposito, and Rick Peetz. Internal control issues were discussed. Allen suggested that a process be established to account for expenditures. The concern was the potential for abuse. If there are problems, use of the Purchase Cards can be halted.

Going forward, a Purchase Card statement will be presented to the Board for review each month. The cards will be assigned to individuals who will submit backup documentation with each expenditure.

Mark and Allen expressed support. Emily was not sure the department of our size needs so many cards. Allen commented that the officers in the PVFD are entrusted with hundreds of thousands of dollars' worth of equipment and should be trusted with Purchase Cards for department expenses. Steve agreed.

Mark Owens moved to APPROVE the issuance of Purchase Cards to the following individuals:

- **Chief Hardy;**
- **Marc Rose;**
- **Rob Nodine;**
- **Brad Esposito; and**
- **Rick Peetz.**

Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

A Purchase Card Report was to be part of the Clerk's Report going forward at each meeting.

Emily suggested that the Fire Department update its Policies and Procedures so that officers know what receipts and paperwork need to be included with the expense report each month.

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.

There were no citizen requests.

12. Adjournment.

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

The meeting adjourned at 8:20 PM.

The next PVSSD meeting will be on Wednesday, July 8, 2026.

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Combi Tool Extrication Equipment

Dixie Power-	$5000 awarded
CoBank-	$5000 matched
Enbridge-	Applied/Under consideration

Leary Firefighters Fund- Applied/Under consideration

Airbag Lift System-

America First CU -	Declined
Eccles Foundation-	Declined
Fastenal-	Applied/Under consideration
State Farm Grant-	Applied/Under consideration

Fire/EMS Side by Side-

Gary Sinise Foundation- Applied/Under consideration

Last Call Foundation- In Final Review by Funding Navigator. Next step is to complete application and submit. Will be done by next week.

Polaris Trails Program- In Final Review by Funding Navigator. Next step is to complete application and submit. Will be done by next week.

Yamaha Outdoor Access- In Final Review by Funding Navigator. Next step is to complete application and submit. Will be done by next week.

Type 6 Fire Wildland Fire Engine-

This is a Federal Government grant; it is in the Final Review by Funding Navigator and needs to be submitted by June 22.

SCBA Fill Station-

This is a Federal Government grant, and we are trying to get that on this year application time.

AGENDA ITEM #4

Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report
Pine Valley Special Service District
June 2026

Date	Type of Call	Location	"Man" Hrs	EQ Hrs
6/3	EMS – sickness	Central	4	1
6/6	EMS – fall	Pine Valley	11	2
6/7	EMS – sickness	Central	6	1
6/8	EMS – fall	Pine Valley	7	1
6/11	EMS – dehydration	Pine Valley (transport)	10	4
6/12	EMS – chest pain	Central	4	1
6/12	EMS – interfacility tx	Pine Valley	6	2
6/12	EMS – unconscious	Central	5	1
6/14	EMS – back trauma	Central	4	1
6/14	Citizen assist	Central	3	0
6/18	Citizen assist	Pine Valley	2	1
6/18	EMS – seizure	Pine Valley (transport)	19	3
6/23	Fire – smoke	Pine Valley	6	1
6/24	EMS – lift assist	Pine Valley	2	1
6/26	EMS – unconscious	Pine Valley (transport)	14	3
6/27	Fire – structure	Pinto	2	1
		Total:	105	24

Department Hours:

Response	105 hours
Training	145 hours
Other volunteer	142 hours
Total volunteer hours	**392 hours**

Year to date: 2269 hours in 2026
3139 hours in 2025

AGENDA ITEM #5

Pine Valley Special Service District
Profit and Loss
June 2026

	Total
Income	
101 Residential Fee Assessmnts	100.00
Total for Income	**$100.00**
Gross Profit	**$100.00**
Expenses	
100 Building	
101 Telephone	64.56
102 Electricity	139.00
104 Repairs	83.63
107 Janitorial	330.00
Total for 100 Building	**$617.19**
1000 Motor Vehicles	
1001 Fuel	80.49
1002 Repairs / Tires	160.57
Total for 1000 Motor Vehicles	**$241.06**
1100 Fire Dept Misc	
1101 Training / Travel	375.00
1108 EMS supplies, train. trave	26.90
Total for 1100 Fire Dept Misc	**$401.90**
1200 Grants / Matching Funds	
1205 Donated Funds	3,634.40
Total for 1200 Grants / Matching Funds	**$3,634.40**
200 Contracted Services	
202 Clerk	2,700.00
203 Treasurer	2,425.00
Total for 200 Contracted Services	**$5,125.00**
700 Service District General	
709 Internet Service	80.00
711 Transfer to Local District	10,800.00
Total for 700 Service District General	**$10,880.00**
ScanSnap Home	47.40
Total for Expenses	**$20,946.95**
Net Operating Income	**-$20,846.95**
Other Income	
102 Transfer Fee	175.00
201 Interest CV Impact Fee Acct	332.32
202-Interest Income Cache Valle	675.93
300 Grants / Donations	10,390.00

Total for Other Income	**$11,573.25**
Net Other Income	**$11,573.25**
Net Income	**-$9,273.70**

Pine Valley Special Service District
Profit and Loss Detail
June 2026

	Transaction date	Num	Name	Description	Amount
Ordinary Income/Expenses					
Income					
101 Residential Fee Assessmnts					
	06/04/2026	7881	WORRELL LARRY C	Fire assessment for residential lot	100.00
Total for 101 Residential Fee Assessmnts					**$100.00**
Total for Income with sub-accounts					**$100.00**
	Cost of Goods Sold				
Gross Profit					**$100.00**
Expenses					
100 Building					
101 Telephone					
	06/22/2026		Century Link		64.56
Total for 101 Telephone					**$64.56**
102 Electricity					
	06/01/2026	134481	Dixie Power	power bill	139.00
Total for 102 Electricity					**$139.00**
104 Repairs					
	06/29/2026		Brackens	Materials needed to finish light upgrade	83.63
Total for 104 Repairs					**$83.63**
107 Janitorial					
	06/28/2026		Julie M Nielsen	2ND QUARTER	330.00
Total for 107 Janitorial					**$330.00**
Total for 100 Building with sub-accounts					**$617.19**
1000 Motor Vehicles					
1001 Fuel					
	06/14/2026		Rick Albee	Fuel R-141	80.49

Total for 1001 Fuel					**$80.49**
1002 Repairs / Tires					
	06/19/2026		Tink's Auto Parts	Filters and oil T141	160.57
Total for 1002 Repairs / Tires					**$160.57**
Total for 1000 Motor Vehicles with sub-accounts					**$241.06**
1100 Fire Dept Misc					
1101 Training / Travel					
	06/10/2026		Utah Valley University	Winter fire School 5 @ 75.00	375.00
Total for 1101 Training / Travel					**$375.00**
1108 EMS supplies, train. trave					
	06/18/2026	8163777391	Airgas USA LLC	4 Tanks oxygen	26.90
Total for 1108 EMS supplies, train. trave					**$26.90**
Total for 1100 Fire Dept Misc with sub-accounts					**$401.90**
1200 Grants / Matching Funds					
1205 Donated Funds					
	06/26/2026		Pine Valley Dinner Committee	Move funds from donors to assist Pine Valley recovery process.	3,634.40
	06/26/2026			Donate to Dinner committee	-3,634.40
	06/26/2026		Pine Valley Dinner Committee	Donate to Dinner committee	3,634.40
Total for 1205 Donated Funds					**$3,634.40**
Total for 1200 Grants / Matching Funds with sub-accounts					**$3,634.40**
200 Contracted Services					
202 Clerk					
	06/28/2026		Richard Peetz	2ND QUARTER	2,700.00
Total for 202 Clerk					**$2,700.00**
203 Treasurer					
	06/28/2026		Teri Forbes	2ND QUARTER	2,425.00
	06/29/2026	2851	Teri Forbes		$0.00
Total for 203 Treasurer					**$2,425.00**
Total for 200 Contracted Services with sub-accounts					**$5,125.00**

700 Service District General					
709 Internet Service					
	06/16/2026		Starlink Internet	STARLINK INTERNE [WEB] 180094859 STARLINK INTERNE [WEB] XXXXXX8598 STARLINK I ID: RICHA	80.00
Total for 709 Internet Service					**$80.00**
711 Transfer to Local District					
	06/26/2026		Pine Valley Local District	Move 2026 assessment fees to Local District	10,800.00
Total for 711 Transfer to Local District					**$10,800.00**
Total for 700 Service District General with sub-accounts					**$10,880.00**
ScanSnap Home					
	06/22/2026		e% CenturyLink®		$0.00
	06/22/2026		CenturyLink®		47.40
Total for ScanSnap Home					**$47.40**
Total for Expenses with sub-accounts					**$20,946.95**
Net Ordinary Income					**-$20,846.95**
Other Income/Expense					
Other Income					
102 Transfer Fee					
	06/03/2026	7879	GRAMES CHASE AUSTIN	TRANSFER	25.00
	06/03/2026	7880	PV PROPERTY UTAH LLC	TRANSFER	25.00
	06/04/2026	7881	WORRELL LARRY C TRUST	TRANSFER	25.00
	06/24/2026	7883	SILVER FUNDS LLC	TRANSFER	75.00
	06/30/2026	7890	D & S LAY LLC	TRANSFER	25.00
Total for 102 Transfer Fee					**$175.00**
201 Interest CV Impact Fee Acct					
	06/30/2026			Interest Paid	332.32
Total for 201 Interest CV Impact Fee Acct					**$332.32**
202-Interest Income Cache Valle					
	06/30/2026			Interest Paid	390.54
	06/30/2026			Interest Paid	275.79
	06/30/2026			Interest Paid	9.60

Total for 202-Interest Income Cache Valle					**$675.93**
300 Grants / Donations					
	06/15/2026	7882	Cobank ACB		5,000.00
	06/26/2026	7884	WASTLUND GARRETT	Donation in honor of Renee Stucki	100.00
	06/26/2026	7885	KEYES KEVIN / ALLISON	Donation to fire department in memory of Renee Stucki	40.00
	06/26/2026	7886	MARY RASSMUSSEN	Donation to fire department in memory of Renee Stucki	100.00
	06/26/2026	7887	LOVELL MERTON / LAEL	Donation to fire department in memory of Renee Stucki	50.00
	06/26/2026	7888	TURNER JAMES / LORENE	Donation to fire department in memory of Renee Stucki	100.00
	06/28/2026	7889	Dixie Escalante Power Inc	Donation towards tools for extracation equipment	5,000.00
Total for 300 Grants / Donations					**$10,390.00**
Total for Other Income with sub-accounts					**$11,573.25**
	Other Expense				
Net Other Income					**$11,573.25**
Net Income					**-$9,273.70**

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	380.76	735.00	-354.24	51.80%
102 Electricity	1,564.00	2,940.00	-1,376.00	53.20%
103 Supplies / Materials	254.19	1,500.00	-1,245.81	16.95%
104 Repairs	3,836.20	2,000.00	1,836.20	191.81%
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	660.00	1,320.00	-660.00	50.00%
Total 100 Building	$ 8,350.73	$ 12,495.00	-$ 4,144.27	66.83%
1000 Motor Vehicles			0.00	
1001 Fuel	1,042.34	3,500.00	-2,457.66	29.78%
1002 Repairs / Tires	3,548.95	25,000.00	-21,451.05	14.20%
Total 1000 Motor Vehicles	$ 4,591.29	$ 28,500.00	-$ 23,908.71	16.11%
1100 Fire Dept Misc			0.00	
1101 Training / Travel	3,531.00	12,000.00	-8,469.00	29.43%
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	216.24	2,000.00	-1,783.76	10.81%
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	1,086.17	2,000.00	-913.83	54.31%
1108 EMS supplies, train. trave	904.62	5,000.00	-4,095.38	18.09%
1112 Chief Discressionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	$ 8,551.83	$ 29,800.00	-$ 21,248.17	28.70%
1200 Grants / Matching Funds			0.00	
1205 Donated Funds	3,634.40		3,634.40	
Total 1200 Grants / Matching Funds	$ 3,634.40	$ 0.00	$ 3,634.40	
200 Contracted Services			0.00	
202 Clerk	5,400.00	10,800.00	-5,400.00	50.00%
203 Treasurer	4,850.00	9,700.00	-4,850.00	50.00%
204 Other Contracted Services		11,000.00	-11,000.00	0.00%
Total 200 Contracted Services	$ 10,250.00	$ 31,500.00	-$ 21,250.00	32.54%
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		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	
141 Legal Fees		0.00	0.00	
142 Accounting / 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%
706 Annual Fireman Dinner		2,000.00	-2,000.00	0.00%
709 Internet Service	480.00	600.00	-120.00	80.00%
711 Transfer to Local District	10,800.00	10,800.00	0.00	100.00%
Total 700 Service District General	**$ 17,514.48**	**$ 21,750.00**	**-$ 4,235.52**	**80.53%**
Depreciation Expense		13,000.00	-13,000.00	0.00%
Purchases		10,000.00	-10,000.00	0.00%
ScanSnap Home	47.40		47.40	
Total Expenses	**$ 55,346.76**	**$ 162,678.00**	**-$ 107,331.24**	**34.02%**
Net Operating Income	**$ 116,913.24**	**$ 7,682.00**	**$ 109,231.24**	**1521.91%**
Other Income				
102 Transfer Fee	325.00	500.00	-175.00	65.00%
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	1,927.40	6,000.00	-4,072.60	32.12%
202-Interest Income Cache Valle	2,815.01	5,000.00	-2,184.99	56.30%
205 Cache V. Imp. Fee Interest		0.00	0.00	
300 Grants / Donations	11,622.00		11,622.00	
400 Other Income	714.43		714.43	
402 Fire Recovery Fund	60.25		60.25	
Total Other Income	**$ 28,936.66**	**$ 12,000.00**	**$ 16,936.66**	**241.14%**
Net Other Income	**$ 28,936.66**	**$ 12,000.00**	**$ 16,936.66**	**241.14%**
Net Income	**$ 145,849.90**	**$ 19,682.00**	**$ 126,167.90**	**741.03%**

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

	Total	
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1378 Capital Equipment Savings Account	112,122.06	60,231.70
2774 CV Impact Fee Account	104,969.95	87,248.88
4858 CV Standard Checking Account	2,280.26	697.68
5831 CV Interest Bearing Operational Fund	125,929.03	126,192.57
6138 PV Fire Recovery	9.69	
9695 Mental Health Fund	0.00	13,151.93
Venmo	0.00	-8,783.02
Total for Bank Accounts	**$345,310.99**	**$278,739.74**
Accounts Receivable		
1200 Accounts Receivable	28,550.67	21,285.67
Total for Accounts Receivable	**$28,550.67**	**$21,285.67**
Other Current Assets		
12000 Undeposited Funds	$0.00	$0.00
Total for Other Current Assets	**$0.00**	**$0.00**
Total for Current Assets	**$373,861.66**	**$300,025.41**
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	**$902,900.54**	**$849,405.29**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	532.16	8,427.02
Total for Accounts Payable	**$532.16**	**$8,427.02**
Total for Current Liabilities	**$532.16**	**$8,427.02**
Long-term Liabilities		

Cache Valley Bank Loan	$0.00	$0.00
Total for Long-term Liabilities	**$0.00**	**$0.00**
Total for Liabilities	**$532.16**	**$8,427.02**
Equity		
3000 Opening Bal Equity	$0.00	$0.00
3900 Retained Earnings	756,414.48	682,430.38
Net Income	145,953.90	158,547.89
Total for Equity	**$902,368.38**	**$840,978.27**
Total for Liabilities and Equity	**$902,900.54**	**$849,405.29**

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					$ -	$ 1,927.40
Total FY 2025						$ 104,969.95
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 104,969.95

PVSSD
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

AGENDA ITEM #6 and 7

(https://auditor.utah.gov)

State Reporting System

ITEMS 6 & 7

Submit (/UploadReport)
Update Contact Information (/UpdateContactInfo)
Forms & Templates (https://auditor.utah.gov/local-government/explanations-checklists-and-templates/forms-manuals-guides/)
Search Reports (https://reporting.auditor.utah.gov/searchreports)
Transparent Utah (/TransparentUtah)
Contact Us (https://auditor.utah.gov/about-us/directory/)

Upload a Report

Pine Valley Special Service District

Status: Current

Required Reports for Pine Valley Special Service District

If you need to replace an approved document, please contact the Office of the State Auditor at (801) 538-1025.

Report:	Year:	Status:	Notes:	Action:	
Amended Budget	2025	Approved	11/12/2025	No Action Needed	(/servlet/servlet.FileDownload?file=015Do0000017pRilAI)
Approved Budget	2025	Approved		No Action Needed	(/servlet/servlet.FileDownload?file=015Do0000017eaEIAQ)
Financial Certification	2025	Approved		No Action Needed	(/servlet/servlet.FileDownload?file=015WO00000HxoyHYAR)
Financial Report	2025	Verified		Upload	(/servlet/servlet.FileDownload?file=015WO00000HiUILYA3)
Fraud Risk Assessment	2025	Approved		No Action Needed	(/servlet/servlet.FileDownload?file=015Do0000017pOUIAY)
Impact Fee Report	2025	Approved		No Action Needed	(/servlet/servlet.FileDownload?file=015WO00000HiVfpYAF)

UPLOAD A DIFFERENT REPORT

CHOOSE ANOTHER ENTITY/YEAR

Office of the State Auditor
East Office Building, Suite E310
Utah State Capitol Complex
Salt Lake City, Utah 84114

Office Hours
Monday through Friday, 8:00 AM to 5:00 PM
Phone 801-538-1025
Staff Directory (https://auditor.utah.gov/about-us/directory/)

FINANCIAL CERTIFICATION

Pine Valley Special Service District
680 E Main St
Pine Valley, UT 84781

Pine Valley Special Service District

Under penalty of perjury, I, Robert Dalley and Richard Peetz, certify that: I have reviewed the annual financial report of Pine Valley Special Service District for the year ended December 31, 2025. Based on my knowledge, the annual report does not contain any untrue statement of material fact or omit to state a material fact that would cause the statements to mislead. Based on my knowledge, the financial statements, and other information provided to the Office of the State Auditor, fairly presents in all material respects the financial condition and results of operation of Pine Valley Special Service District for the year ended December 31, 2025. The other certifying officer and I are responsible for the fair presentation of financial reports and for the design, implementation, and evaluation of the internal controls over financial reporting for Pine Valley Special Service District.

Signature: Robert R Dalley
Chief Administrative Officer

Signature: Richard Peetz
Chief Financial Officer

Notes:

a. This certification is required to be submitted with the annual financial report to the Office of the Utah State Auditor in accordance with *Utah Code* 11-50-201

b. *Utah Code* 11-50-202 designates the **chief administrative officer** as the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision. In designating a chief administrative officer, the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.

c. *Utah Code* 11-50-202 designates the **chief financial officer** as the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision. In designating a chief financial officer, the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.

PINE VALLEY SPECIAL SERVICE DISTRICT

(A Component Unit of Washington County, Utah)
Statement of Net Position
As of December 31, 2025

Assets:		
Current Assets		
Cash and Cash Equivalents	$ 125,503	1
Residential Assessments Receivable	9,861	2
Total Current Assets	135,364	
Non-Current Assets		
Cash - Restricted for Mental Health Training	689	3
Cash - Restricted for Capital Improvements	92,733	4
Capital Assets		
Buildings	421,117	
System Improvements	192,597	
Equipment	959,128	
Accumulated Depreciation	(1,043,803)	
Total Capital Assets	529,039	
Total Non-Current Assets	622,461	
Total Assets	$ 757,825	
Liabilities:		
Current Liabilities		
Accounts Payable	1,411	
Total Liabilities	$ 1,411	
Net Position:		
Invested in Capital Assets	529,039	
Restricted for Capital Improvements	92,733	
Restricted for Mental Health Training	689	
Unrestricted, net of liabilities	133,953	
Total Net Position	$ 756,414	
Total Liabilities and Net Position	$ 757,825	5

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

	Total		
	As of Dec 31, 2025		As of Dec 31, 2024 (PY)
Assets			
Current Assets			
Bank Accounts			
1378 Capital Equipment Savings Account	61,573.01		39,040.22
2774 CV Impact Fee Account	0.00	97,732.50 4	53,588.32
4858 CV Standard Checking Account	1,372.99		53.62
5831 CV Interest Bearing Operational Fund	58,981.17		64,679.09
6138 PV Fire Recovery	3,576.45		
9695 Mental Health Fund	0.00	669.29 3	12,113.02
Venmo	0.00		
Total for Bank Accounts	**$125,503.62**	1	**$169,474.27**
Accounts Receivable			
1200 Accounts Receivable	9,860.67	2	2,320.00
Total for Accounts Receivable	**$9,860.67**		**$2,320.00**
Other Current Assets			
12000 Undeposited Funds	$0.00		$0.00
Total for Other Current Assets	**$0.00**		**$0.00**
Total for Current Assets	**$135,364.29**		**$171,794.27**
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	**$664,403.17**		**$721,174.15**
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts Payable	1,410.53		36,395.00
Total for Accounts Payable	**$1,410.53**		**$36,395.00**
Total for Current Liabilities	**$1,410.53**		**$36,395.00**
Long-term Liabilities			
Cache Valley Bank Loan	$0.00		$0.00
Total for Long-term Liabilities	**$0.00**		**$0.00**
Total for Liabilities	**$1,410.53**		**$36,395.00**
Equity			
3000 Opening Bal Equity	$0.00		$0.00
3900 Retained Earnings	684,779.38		571,573.88
Net Income	71,635.10		113,205.27
Total for Equity	**$756,414.48**		**$684,779.15**
Total for Liabilities and Equity	**$757,825.01**	5	**$721,174.15**

PINE VALLEY SPECIAL SERVICE DISTRICT
(A COMPONENT UNIT OF WASHINGTON COUNTY, UTAH)

FINANCIAL STATEMENTS

DECEMBER 31, 2025

SAVAGE ESPLIN & RADMALL, PC
▪ *Certified Public Accountants* ▪

To the Board of Directors
Pine Valley Special Service District
Pine Valley, Utah

Management is responsible for the accompanying statement of net position of Pine Valley Special Service District (a component unit of Washington County, Utah) as of December 31, 2025, and the related statement of revenues, expenses, and changes in net position and supplementary schedule for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the district's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Savage Esplin & Radmall, PC
SAVAGE ESPLIN & RADMALL, PC
St. George, Utah

May 15, 2026

20 North Main, Suite 402 • St. George, Utah 84770 • Phone: 435.673.6195 • Fax: 435.673.6833
www.sercpas.com

PINE VALLEY SPECIAL SERVICE DISTRICT

(A Component Unit of Washington County, Utah)

Statement of Net Position

As of December 31, 2025

Assets:		
Current Assets		
Cash and Cash Equivalents	$	125,503
Residential Assessments Receivable		9,861
Total Current Assets		135,364
Non-Current Assets		
Cash - Restricted for Mental Health Training		689
Cash - Restricted for Capital Improvements		92,733
Capital Assets		
Buildings		421,117
System Improvements		192,597
Equipment		959,128
Accumulated Depreciation		(1,043,803)
Total Capital Assets		529,039
Total Non-Current Assets		622,461
Total Assets	$	757,825
Liabilities:		
Current Liabilities		
Accounts Payable		1,411
Total Liabilities	$	1,411
Net Position:		
Invested in Capital Assets		529,039
Restricted for Capital Improvements		92,733
Restricted for Mental Health Training		689
Unrestricted, net of liabilities		133,953
Total Net Position	$	756,414
Total Liabilities and Net Position	$	757,825

PINE VALLEY SPECIAL SERVICE DISTRICT

(A Component Unit of Washington County, Utah)
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2025

Operating Revenues	
Residential Fee Assessments	$ 174,825
Total Operating Revenues	174,825
Operating Expenses	
Contracted Services	24,955
Depreciation	90,290
Maintenance and Repair	23,897
Supplies and Materials	23,760
Training	2,248
Insurance	10,976
Professional Accounting	1,370
Mental Health Training	12,018
Utilities	5,315
Other General Operating Costs	24,384
Total Operating Expenses	219,213
Net (Loss) from Operations	(44,388)
Non-Operating Revenue	
Firefighting Reimbursement	17,434
Grants/Donations	69,291
Impact Fees	58,404
Interest Income	10,717
Other Miscellaneous Income	1,023
Total Non-Operating Revenue	156,869
Non-Operating Expenses	
Donated Funds Disbursed	40,786
Total Non-Operating Expenses	40,786
Net Income from Non-Operating Activities	116,083
Change in Net Position	**$ 71,695**
Total Net Position - Beginning	684,719
Total Net Position - Ending	$ 756,414

PINE VALLEY SPECIAL SERVICE DISTRICT

(A Component Unit of Washington County, Utah)
Schedule of Impact Fee Revenues on Hand
As of December 31, 2025

Projects For Which Funds were Collected for Fire Protection Capital Improvements	
2006-2021 Various Residential Building Permit Assessments	302,702
2022 Various Residential Building Permit Assessments	41,881
2023 Various Residential Building Permit Assessments	10,544
2024 Various Residential Building Permit Assessments	41,350
2025 Various Residential Building Permit Assessments	58,404
2006-2025 Interest Earned	13,430
Total Funds Collected	468,311
Expenditure of Funds	
2009-2020 Expenditure for Fire Station Expansion	197,815
2021 Expenditure for Fire Station, Equipment/Trucks	57,001
2022 Expenditure for Fire Station, and Equipment/Trucks	25,107
2023 Expenditure	72,601
2025 Expenditure for Fire Station Expansion	23,054
Total Funds Expended	375,578
Impact Fees On-Hand End of 2025	$ 92,733

Schedule of Projected Expenditures of Impact Fees On-Hand
For the Years Ending December 31, 2026-2028

Expenditure Purpose	2026	2027	2028	Total
Ambulance	30,000			30,000
UTV	4,500			4,500
Type 6 Brush truck		32,500		32,500
LP Generator for Station Power Back-up			25,733	25,733
Total by Fiscal Year	34,500	32,500	$ 25,733	$ 92,733

6/25/2026

Dear Office of the State Auditor,

We are writing to notify you that the Self-Evaluation Form for Local Government Entities is normally prepared and submitted by our office. However, this year, due to an audit, we worked with Susan Lewis, Internal Auditor, of Washington County in completing and submitting the form. She may be reached at 435-401-7238 or susan.lewis@washco.utah.gov.

Please let us know if any additional information or documentation is needed.

Sincerely,

Robert Dalley
Chairman
Pine Valley Special Service District
680 E Main St
Pine Valley, UT 84781
801-231-5321
bob.dalley@pinevalleyutah.org

Richard Peetz
CFO
Pine Valley Special Service District
680 E Main St
Pine Valley, UT 84781
702-748-6058
rick.peetz@pinevalleyutah.org

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 <u>does not</u> 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:** <u>reporting.auditor.utah.gov</u>. 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: <u>resources.auditor.utah.gov</u>.

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

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 <u>before</u> 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: PINE VALLEY SPECIAL SERVICE DISTRICT

For Fiscal Period Ending: 12-31-2025

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 shou 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 requireme and about any training they have received during the past year. Review any certificates or other training materials i 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 bud 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/pmn/).				
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 amend 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 Actual Amts of Last Completed Fiscal Year	2 Estimated Current Fiscal Year Amts	3 Budget Estimates 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 Actual Amts of Last Completed Fiscal Year	2 Estimated Current Fiscal Year Amts	3 Budget Estimates 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

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
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
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?			X	
10. **Special Districts and Special Service (Including Conservation) Districts that operate a general fund:** If the district only operates an enterprise fund, this question does not apply. Fees for services (utilities, water assessments, etc.) are generally accounted for in an enterprise fund. 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, *plus* 100% of the current fiscal year's property tax revenue?			X	
REPORTING				
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.				
11. Does it appear that financial records (documentation) are maintained to support transactions, balances, adjustments, etc., and the preparation of the financial reports?	X			
Procedure: Obtain copies of all financial reports presented to the board/council during the year.				
12. Were financial reports prepared and presented to the governing body monthly (municipalities) or quarterly (districts)?	X			
13. Did the reports include a comparison of actual expenses/revenues to budgeted amounts?	X			
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 statement approved budget.				
14. Do the financial records match the reports presented to the board/council?	X			
BANK STATEMENTS				
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.				
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?	X			
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?	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 transactior 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 supportin 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 No Website (utah.gov/pmn/).				
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 *only* 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. *Before the meeting was closed*, 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: • Discussion of the character, professional competence, or health of an individual. • Strategy sessions for: o Collective bargaining o Pending or imminent litigation o 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
Procedure: Obtain copies of the Treasurer's crime insurance documents. "Treasurer" is defined as the person whc the responsibility for the safekeeping of the entity's funds. This could be an elected or appointed treasurer, clerk, o financial secretary. Crime Insurance is a form of insurance protection that covers losses that may occur as a result fraudulent acts, including fraudulent acts committed by the Treasurer.				
36. Is the Treasurer properly insured in accordance with Utah Administrative Code R628-4-4 and Utah Code 51-7-15 for the Money Management Council, which states that for an entity with a revenue budget between: • $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. The basis used should be all 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, and any other revenues collected or handled by the treasurer. 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. 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.	X			Cannot see the amount of insuranc coverage, but have verification that do have insurance.
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.				

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 63D-2-103?	X			
FRAUD, ILLEGAL ACTS, OR NONCOMPLIANCE ISSUES				
Procedure: Ask the financial staff and management if they are aware of any fraud, illegal acts, or noncompliance i 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 preven detect the same from happening in the future.				
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

Revised 5/13/2026

Fraud Risk Assessment

Continued

*Total Points Earned: 315/395 *Risk Level:

	Low	Moderate		
> 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?	N	20
9. Does the entity have a formal audit committee?	N	20

*Entity Name: Pine Valley Special Service District

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

*CAO Name: Robert Dalley *CFO Name: Richard Poetz

*CAO Signature: Robert Dalley *CFO Signature: [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

Certification of Impact Fee Report

Basic Form Instructions

Impact Fee Reporting

In compliance with section 11-36-301 of the Utah Code, local political subdivisions collecting impact fees are required to submit a report to the State Auditor that identifies:

- Impact fee funds by the year in which they are received
- The project from which the funds are collected
- The capital projects for which the funds were budgeted
- The projected schedule for expenditure

The State Auditor's Office has prepared an example of this report and a certification form for local governments to include with the report when it is submitted. The example report and form are available on the Local Government Forms webpage at auditor.utah.gov.

Certification

Name of Entity: Pine Valley Special Service District

Fiscal year ended: December 31, 2025

In compliance with section 11-36-301, Utah Code, as amended, which states in effect:

> "Each local political subdivision collecting impact fees shall: . . . establish a report that: (a) identifies impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects for which the funds were budgeted, and the projected schedule for expenditure; (b) is in a format developed by the state auditor; (c) is certified by the local political subdivision's chief financial officer; and (d) is transmitted annually to the state auditor."

I, the undersigned, certify that the attached impact fees report is a true, correct and complete copy of the report of impact fees on hand at the above listed fiscal/calendar year end and their scheduled intended use.

Chief Financial Officer

6-11-2025
Date

RICK.PEETZ@PINEVALLEYUTAH.ORG
Email Address

702-748-6058
Phone Number

PVSSD Impact Fee Schedule

Pine Valley Special Service District
Asphault Hydrants and purchase of Fire Truck
Revenues on Hand
31-Dec-25

Projects From Which Funds Were Collected		Fiscal Year Received	Fund 2024 beginning of year	Impact Fees Collected in the Current Year	Interest allocated to Impact Fees	Project 2025-1	2025-2	Project 2026	Project 2027	Project 2028	Total on Hand at Year End	Projected Schedule for Expenditure	Project for which the fee is Budgeted
Manzer Home	Sept	2023	$2,943.00		$359.24	$3,312.24					$0.00		2025-1 Asphalt
Sandvic Home	Aug	2023	$2,500.00		$207.55	$2,707.55					$0.00		2025-1 Asphalt
Kelch Home	Dec	2023	$4,369.00		$479.70	$4,916.13					$0.00		2025-1 Asphalt
Davie home	Mar	2024	$ 2,500.00		$227.38	$77.08	$2,650.30				$0.00		2025-1 Asphalt / 2025-2 Hydrant
ACS 2	Mar	2024	$ 453.00		$41.20		$494.20				$0.00		2025.2 Hydrant
Steel porch addition	April	2024	$ 324.00		$27.63		$351.63				$0.00		2025.2 Hydrant
Murphy	April	2024	$ 5,022.00		$428.34		$5,450.34				$0.00		2025.2 Hydrant
Francis home	April	2024	$ 2,500.00		$185.14		$2,685.14				$0.00		2025.2 Hydrant
Schneider home	April	2024	$ 4,534.00		$468.34		$487.11				$4,515.23		Paid part of 2025.2 Hydrant
Holt addition	April	2024	$ 1,344.00		$138.82						$1,482.82	Jun-27	Brush Truck
Logandal 6	May	2024	$ 1,465.00		$143.08						$1,608.08	Jun-27	Brush Truck
Ence addition	June	2024	$ 1,765.00		$162.48						$1,927.48	Jun-27	Brush Truck
Jones	June	2024	$ 2,500.00		$230.15						$2,730.15	Jun-27	Brush Truck
Hafen Home	June	2024	$ 3,928.00		$377.83						$4,305.83	Jun-27	Brush Truck
Hafen Steven Addition	aug	2024	$ 480.00		$38.86						$518.86	Jun-27	Brush Truck
Hunt Tamara	Sept	2024	$8,387.00		$625.17						$9,012.17	Jun-27	Brush Truck
Torrez	Oct	2024	$2,726.00		$190.69						$2,916.69	Jun-27	Brush Truck
Savage	Nov	2024	$3,478.00		$222.04						$3,700.04	Jun-27	Brush Truck
Manning	Nov	2024	$414.00		$27.35						$441.35	Jun-27	Brush Truck
Total Collected for FY 2023 / 2024			$51,632.00	$0.00	$3,534.50	$11,013.00	$12,118.72	$0.00	$0.00	$0.00	$33,158.70		
Wastlund	January	2025		$ 9,905.00	$542.61						$10,447.61	Jun-27	Brush Truck
Hepler	Feb	2025		$ 4,504.00	$224.34						$4,728.34	Jun-27	Brush Truck
Rich	March	2025		$ 3,759.00	$169.38						$3,928.38	Jun-27	Brush Truck
Cannon	March	2025		$ 5,260.00	$237.16						$5,497.16	Jun-27	Brush Truck
Hafen	May	2025		$ 864.00	$26.85						$890.85	Jun-27	Brush Truck
Ball	may	2025		$ 7,694.00	$239.13						$7,933.13	Jun-27	Brush Truck
Cox Don	Jul	2025		$ 7,954.00	$174.78						$8,128.78	Jun-27	Brush Truck
Cox Darryn	Jul	2025		$ 4,865.00	$106.60						$4,971.60	Jun-27	Brush Truck
Kelly Baumont	Aug	2025		$ 960.00	$16.67						$976.67	Jun-27	Brush Truck
Judyth Gilles	Sept	2025		$ 2,500.00	$32.10						$2,532.10	Jun-27	Brush Truck
Abraham	Sept	2025		$ 4,714.00	$60.53						$4,774.53	Jun-27	Brush Truck
BH3 Investments	Nov	2025		$ 4,756.00	$19.66						$4,775.66	Jun-27	Brush Truck
Total Collected for FY 2025				$ 57,735.00	$1,849.81	$0.00	$0.00	$250,000.00	$0.00	$0.00	$59,584.81		
Subtotals by Category				$ 57,735.00	$ 5,384.31	$ 11,013.00	$12,118.72	$250,000.00	$ -	$ -	$ 92,743.51		

Current Year Project Name and Description	Expenditure	Budget	remaining for	
2025-01 Complete Asphalt around station	$ 11,013.00	$ 10,900.00	$ -	Project was completed
2025-02 Add Fire Hydrant on Deer Trail	$ 12,118.72	$ 10,507.00	$ -	Project was completed
No expenses 2026	$ -	$ -		
New Type 6 Brush truck 2027	$ -	$ 175,000.00	$ -	

PVSSD Impact Fee Schedule

Pine Valley Special Service District
Finish Asphalt around station 9-10-2025
Revenues on Hand
31-Dec-25

Projects From Which Funds Were Collected		Fiscal Year Received	Impact Fees Collected	Interest allocated to Impact Fees	Project 2025-01	Project 2025-02	Project 2023-03	Project 2023-04	Project 2023-05	Project 2023-06	Total on Hand at Year End	Projected Schedule for Expenditure	Project for which the fee is Budgeted
Manzer Home	Sept	2023	$2,943.00	$359.24							$ 3,312.24	Sep-25	Asphalt fire station
Sandvic Home	Aug	2023	$2,500.00	$207.55							$ 2,707.55	Sep-25	Asphalt fire station
Kelch Home	Dec	2023	$ 4,369.00	$479.70							$ 4,916.13	Sep-25	Asphalt fire station
Davie home	Mar	2024	$ 77.08								$ 77.08	Sep-25	Asphalt fire station
Total Collected for FY 2024			$9,889.08	$1,046.49	-	-	-	-	-	-	$11,013.00		
Subtotals by Category			$9,889.08	$1,046.49	-	-	-	-	-	-	$11,013.00		
Total Impact Fees on Hand											$11,013.00		

67.83
26.78
94.61

Current Year Project Name and Description	Expenditure	Budget	remaining for	Reference to Impact Fee Facilities Plan and Analysis
Asphalt Station 2025-01	$ 11,013.00	$ 10,900.00	$ -	Project was completed

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PVSSD Impact Fee Schedule

Pine Valley Special Service District
No Purchases in 2026
Revenues on Hand
31-Dec-25

Projects From Which Funds Were Collected	Fiscal Year Received	Impact Fees Collected	Interest allocated to Impact Fees	Project 2026-01	Project 2027-01	Project 2028-01	Project 2029-01	Project 2030-01	Total on Hand at Year End	Projected Schedule for Expenditure	Project for which the fee is Budgeted
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
									$ -		
Total Collected for FY 2024		$0.00	$0.00	-	-	-	-	-	$0.00		
Subtotals by Category		$0.00	$0.00	-	-	-	-	-	$0.00		
Total Impact Fees on Hand									$0.00		

Current Year Project Name and Description	Expenditure	Budget	remaining for	Reference to Impact Fee Facilities Plan and Analysis
No purchases this year				

PVSSD Impact Fee Schedule

Pine Valley Special Service District
Add brush truck for station June 2027
Revenues on Hand
31-Dec-25

Projects From Which Funds Were Collected	Fiscal Year Received	Impact Fees Collected	Interest allocated to Impact Fees	Project 2026-01	Project 2027-01	Project 2028-01	Project 2029-01	Project 2030-01	Total on Hand at Year End	Projected Schedule for Expenditure	Project for which the fee is Budgeted
Total Collected for FY 2024		$0.00	$0.00	-	-	-	-	-	$0.00		
Subtotals by Category		$0.00	$0.00	-	-	-	-	-	$0.00		
Total Impact Fees on Hand									$0.00		

Current Year Project Name and Description	Expenditure	Budget	remaining for	Reference to Impact Fee Facilities Plan and Analysis
New Type 6 Engine	$ -	$ 175,000.00		

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