Pine Valley Special Services District

Meeting Agenda

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

August 12, 2026 — Approximately 7:00 P.M.
(or immediately following the conclusion of the PVLAD meeting)

Board Members:	Emily Neilson, Vice-Chair Allen Cannon Mark Owens Steve Shakespeare
PVSSD Assistants:	Rick Peetz, Clerk Teri Forbes, Treasurer
Fire Chief:	Robert Hardy
Excused:	Bob Dalley, Chairman

1. Welcome – Vice-Chair Emily Neilson.

2. Meeting Minutes.

   A. Approval of the July 8, 2026, PVSSD Meeting Minutes.

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

4. Discussion of Venmo Payment Option at Community Dinner Fundraiser – Mark Owens.

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

6. Update on Unauthorized Access to the Bank Account – Rick Peetz and Teri Forbes.

7. Clerk and Treasurer's Reports (July) – Rick and Teri.

8. Quarterly Bank Reconciliation Report – Allen Cannon.

9. Inventory/Asset Listings and Insurance Renewal.

10. Discussion of Website Improvement – Fire Chief, Robert Hardy.

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 September 9, 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, July 8, 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 Duane Krohn Audrey Krohn Frank Davie Kendall Sullivan Mark Flygare Tom Nielsen Brad Esposito

1. Welcome – Chairman Bob Dalley.

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

2. Meeting Minutes.

A. Approval of the June 10, 2026, PVSSSD Meeting Minutes.

Steve Shakespeare moved to APPROVE the minutes of June 10, 2026. Allen Cannon seconded the motion. The motion passed with the unanimous consent of the Board.

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

Please see attachment at the conclusion of the minutes.

Mark Owens reported that 40 to 50 percent of the sediment has been removed from the reservoir, and it continues to be stored at the boneyard. Trees have been taken down in Areas

1, 2, and 3. Work on Area 4, which is the Equestrian Area, will be done next. Forsyth was identified as Area 5.

Heritage Days will take place on July 25 from 11:00 AM to 2:00 PM. Members of the community were encouraged to support the event.

The Emergency Watershed Protection ("EWP") project is on schedule. Rock and rip-rap were to be brought in by the following Monday. The work on Forsyth was expected to be done in 10 days. Logging trucks have been hauling logs and rip-rap. All were advised to be cautious and yield to truck traffic.

Mark stated that a Saturday may be set aside for members of the community to potentially obtain materials for gardens or topsoil from the Boneyard. The material is very high quality.

In response to a question raised by Rick Peetz, Mark stated that all that he has seen hauled off are Ponderosas. He noted that downstream from the reservoir, the area to the south is mostly open. The County has a good relationship with the U.S. Forest Service, and the contractor has been very accommodating. He expressed appreciation to the Fire Department for their efforts as well. The gate into the campground has remained locked, which has helped keep the public out. Mark noted that the road to the reservoir is becoming increasingly damaged due to heavy truck traffic.

Fire Chief, Robert Hardy, indicated that he has received calls from concerned citizens who have seen the gate open with people driving in. He spoke to Joe Rechsteiner from the U.S. Forest Service who indicated that they are conducting patrols. Signage is posted making it clear that it is a dangerous area.

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

Chief Hardy thanked the Board for the flowers and for their support after the passing of his mother. She suffered from dementia for 10 years and has been on hospice for 15 months.

Brad Esposito reported on progress made with the installation of the exterior lighting around the fire station. He noted that the back is mostly done and half of the front. He expected to have the work completed by the end of the week. Chief Hardy stated that the lights are a great improvement and cost much less than originally thought. Appreciation was expressed to Brad for his efforts.

Chief Hardy reported that currently there are radio issues with the 700-megahertz system, with half of the simplex not working. There was no estimated time for repair.

Concerning the current brush fire in Enterprise, Chief Hardy stated that the department reached out, but the department's help was not required.

There were three ambulance transports in June. Emily observed that that was the highest number of Pine Valley responses she had seen. Chief Hardy reported that the call on June 18 involved a one-year-old child, which was difficult. Afterward, those involved met as a group with VEST support for a debrief. He was very proud of the team and the way they performed. He noted that they received positive responses from medical professionals about the care they provided to the infant.

Chair Dalley asked about the recent structure fire in Pinto. Chief Hardy indicated that they were called off en route. The situation involved a hay barn that was on fire.

Chief Hardy reported that the Purchasing Cards have been received and have worked well.

Emily asked if there were any reported issues with fireworks on the Fourth of July. Chief Hardy was not aware of any fireworks being discharged. The crowds on Main Street during the parade were of concern, but no injuries were reported. He noted that some pedestrians behaved recklessly. Mark commented that people were throwing candy and children were running into the street to get it. Chief Hardy reported that he was driving Brush 145 and was behind a side-by-side where candy was being dropped off the side. His truck is twice as wide, so candy was being dropped in front of the truck. It took a lot of vigilance on his part to remain safe.

Chief Hardy reported that at this week's Officers' Meeting, they discussed the water cannon on the tender and the fact that some did not appreciate getting wet. Going forward, the water cannon will be used during the parade, which has a fine stream. The monitor can be turned on afterward at the church for children to run through and to get as wet as they want to.

Mark asked if grandchildren are invited to ride on the fire apparatus during the parade. Chief Hardy stated that the one time during the year that children are allowed on the rigs is during parades. There were people on top of the rigs on July 4, which was of concern. That will not be allowed going forward. Family and community members, however, can ride inside the cab during the parade.

Tom Nielsen observed children jumping on the rear bumper and riding during the parade. Chief Hardy stated that that should never happen. Children approached the fire truck because it was moving slowly. The driver cannot always see when someone jumps on the tailboard. Ways to prevent that were discussed, such as having two adults in the truck to ensure safety.

Emily commented that in other parades she has been involved in, safety sheets have been distributed in advance encouraging people to throw candy to the edges of the street.

Chief Hardy reported that the number of volunteer hours is significantly lower this year compared to last year due to the Forsyth Fire.

Emily expressed appreciation for the Emergency Medical Technicians ("EMTs") in the Valley. Chief Hardy appreciated those who are willing to go on the ambulance as needed, which takes at least three hours out of their day.

Emily asked if the VEST program has been useful after a difficult call. Claudia Davis was grateful to have it. For the most recent call involving a child, they utilized the peer support team that was trained by VEST. Members of the department are aware that mental health support is available to them, and it is important. It was noted that mental health resources are required by the state. Chief Hardy reported that the state requires some type of mental health resiliency program to be provided to first responder agencies. VEST is a good program that is affordable. Other programs have been considered, but no one else provides the same service and attention that VEST does for a similar price. Chair Dalley thanked Chief Hardy and the Fire Department for their efforts.

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

Rick Peetz presented the Clerk's Report and reviewed the expenses. The most significant expense was for Winter Fire School. He reported on funds that were accumulated for Fire Assistance that was donated to the Dinner Committee. The $10,800 deposit for the PVLAD's share of the fire assessments was deposited at the end of June and will be reflected on the July statement. $390 was also received in memory of Renee Stucki.

Rick reported that we are ahead of budget in terms of actual income and in line, other than a few items such as repairs, that exceeded budget. He stated that we are under budget overall for the district.

Rick reported that 129 late notices were sent out earlier in the week. A total of 750 billings were mailed in the spring. He has received a few complaints, including one earlier in the day, from someone who was unhappy at having to subsidize people who live in Pine Valley full-time. Rick informed the individual that the Fire Department does not receive funds from the County or the State. The only funds received come from assessments.

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

Teri reported that she balanced all of the accounts and all was in order.

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

Chair Dalley reported that with regard to the Clerk and Treasurer's Reports, normally this month he and Allen would have spent time reviewing the quarterly bank reconciliations, but he, Rick, and Teri could not find a mutually agreeable time to meet. That review will take place prior to the next meeting, which he will not be present for. Emily was asked to Chair that meeting. Allen would present it as a member of the Board.

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.

Agenda items six and seven were discussed together.

Chair Dalley reported that in prior years, the former Chair was comfortable signing and submitting the required information to the state. He wanted the Board to see the official financial filing and the document that the CPA firm prepares. He asked that the record reflect that it has been reviewed by the Board.

Rick referred to the attachment and stated that the first portion consists of the State's reporting system and details what must be done to comply with State requirements. The first two items consist of the approved budgets. The next is the Financial Certification, followed by the Financial Report, the Fraud Risk Assessment, and the Impact Fee Report. Each was reviewed and presented. The first page consisted of a confirmation that was signed and agreed to. The accounting firm of Savage, Esplin, and Radmall provided a letter confirming that they conducted a review.

Chair Dalley referred to the second sentence in the first paragraph that states that a Compilation Engagement was performed but that no audit or review was conducted. He wanted the Board to understand what they are paying for. He explained that management is elected to submit disclosures, which are part of the financial statements. In a normal audited set of financials, there is a footnote for every category of assets. That is not required by the state. The letter confirms that the documents have received a second review before being formalized.

Steve questioned whether the review is necessary due to the size of the PVSSD. Chair Dalley stated that it is probably not necessary, but he felt it was good practice. Rick explained that Savage, Esplin, and Radmall are given access to all of the reports on QuickBooks. Chair Dalley stressed that it is not an audit, but a secondary assurance that what is being prepared is reasonable.

Rick referred to the Compilation Report on pages 2 through 4, which was posted with the state. It is also available online along with the Certification. The final form sets forth the PVSSD's plans for the impact fees. The Fraud Risk Assessment was next presented. It was completed and submitted by Susan Lewis from Washington County. Specific questions and responses were referenced.

Rick reported on impact fees and stated that the new report requires him to take each payment and determine the amount of interest it has earned each month. The purpose is to track the impact fee to an actual Fire Department benefit and tie it to growth in the community.

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.

Frank Davie commented that whenever flags are posted throughout the community, people appreciate and respond positively. The flag process is unique to Pine Valley. He publicly thanked Rick and Lynn Peetz for their efforts mounting flags up and down Main Street. Rick stated that it was a challenge to get started, but they now have 250 flags.

Allen reported that Bruce Heppler and his wife recently moved into their new home, and when he first drove into the valley and saw the flags, it had a significant impact on him.

Frank referenced the sign in the Fire Station that says, "Volunteers serving with honor and integrity." He stated that Chief Hardy's leadership makes it all possible. He was commended for his efforts.

Claudia Davis was pleased to see that the website is being updated. On the homepage, there is a QR code to report fraud or abuse that takes you to a form on the County's website. She suggested that a tab be added to the website for the Fire Department and perhaps another to community events.

Emily acknowledged that the website is outdated. She suggested that someone be hired to build a proper website. She did not think it was fair to ask Joseph Hunt, who is a volunteer, to do that. Chief Hardy suggested they start by asking Joseph if he would be willing to take on a role beyond a volunteer. Emily stated that the Northwest Special Service District built something that could be a useful template. Chair Dalley agreed that an updated website would be a great resource. The matter was to be put on next month's agenda for discussion.

9. Adjournment.

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

The meeting adjourned at 7:40 PM.

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

AGENDA ITEM #5

Pine Valley Fire Department

680 E Main Street • Pine Valley, UT 84781

Monthly Incident Report
Pine Valley Special Service District
July 2026

Date	Type of Call	Location	"Man" Hrs	EQ Hrs
7/1	EMS – breathing	Central	4	1
7/4	EMS – bleeding	Pine Valley (transport)	16	3
7/8	Fire – vehicle lockout	Central	2	0
7/10	EMS – headache	Central	5	1
7/13	EMS – breathing	Central	4	1
7/14	Fire – brush	Pinto	19	6
7/15	Fire – brush	Central	4	1
7/19	Fire – brush	Pine Valley	6	1
7/20	Lift assist	Central	3	0
7/22	EMS – cardiac	Central	4	1
7/22	EMS – unconscious	Central	3	1
7/23	EMS – stroke	Central	7	1
7/25	EMS – sickness	Central	4	1
7/26	EMS – breathing	Central	3	0
		Total:	84	18

Department Hours:

Response	84 hours
Training	150 hours
Other volunteer	178 hours
Total volunteer hours	**412 hours**

Year to date: 2681 hours in 2026
3407 hours in 2025

AGENDA ITEM #7

Pine Valley Special Service District
Profit and Loss
July 2026

	Total
Income	
Gross Profit	**0.00**
Expenses	
100 Building	
102 Electricity	217.00
Total for 100 Building	**$217.00**
1000 Motor Vehicles	
1001 Fuel	425.32
1002 Repairs / Tires	1,463.65
Total for 1000 Motor Vehicles	**$1,888.97**
1100 Fire Dept Misc	
1108 EMS supplies, train. trave	528.89
Total for 1100 Fire Dept Misc	**$528.89**
300 Office Supplies / Equipment	
301 Postage / Mailing	62.40
303 Office Suplies / Equipment	166.52
Total for 300 Office Supplies / Equipment	**$228.92**
700 Service District General	
702 Dues / Subscriptions	411.16
703 Publications Costs /Notices	0.09
704 Bank Charges	136.73
709 Internet Service	85.00
710 - Returned Checks	20.00
Total for 700 Service District General	**$652.98**
Uncategorized Expense	$0.00
Total for Expenses	**$3,516.76**
Net Operating Income	**-$3,516.76**
Other Income	
102 Transfer Fee	50.00
103 Late Fees	-50.00
150 Income Impact fee	2,500.00
201 Interest CV Impact Fee Acct	280.70
202-Interest Income Cache Valle	818.65
300 Grants / Donations	200.00
Total for Other Income	**$3,799.35**
Net Other Income	**$3,799.35**
Net Income	**$282.59**

Pine Valley Special Service District
Profit and Loss Detail
July 2026

	Transaction date	Transaction type	Num	Name	Description	Amount
Ordinary Income/Expenses						
	Income					
	Cost of Goods Sold					
Gross Profit						0.00
Expenses						
100 Building						
102 Electricity						
	07/01/2026	Bill		Dixie Power	June Bill	104.00
	07/09/2026	Bill		Dixie Power		113.00
Total for 102 Electricity						$217.00
Total for 100 Building with sub-accounts						$217.00
1000 Motor Vehicles						
1001 Fuel						
	07/08/2026	Bill		Rick Albee	Fuel E-141	173.75
	07/14/2026	Bill	Fuel T-141	0073 P Card RH	Fuel T-141	125.00
	07/14/2026	Bill	B-145	1958 P Card RN	Fuel For B-145 Veyo	56.87
	07/28/2026	Bill	Fuel R-141	0073 P Card RH	Fill R-141 at Veyo Spanish trail	34.45
	07/31/2026	Bill		0073 P Card RH	Fuel for R-141	35.25
Total for 1001 Fuel						$425.32
1002 Repairs / Tires						
	07/20/2026	Bill	26887	Brackens Valley Tire Repair LLC	Repair Tires and air system on T141	1,440.00
	07/31/2026	Bill	548822	Tink's Auto Parts	Tire parts for E-141	23.65
Total for 1002 Repairs / Tires						$1,463.65
Total for 1000 Motor Vehicles with sub-accounts						$1,888.97
1100 Fire Dept Misc						
1108 EMS supplies, train. trave						
	07/02/2026	Bill		Robert Hardy	Triage tarps and tape	211.98
	07/07/2026	Bill	59089450	Henry Schein-Matrix Medical	Replace expiring items from inventory	275.34
	07/13/2026	Bill	59310115	Henry Schein-Matrix Medical	Replacing expired medical supplies	41.57
Total for 1108 EMS supplies, train. trave						$528.89
Total for 1100 Fire Dept Misc with sub-accounts						$528.89
300 Office Supplies / Equipment						

301 Postage / Mailing						
	07/08/2026	Bill	840-18400418	4085 P Card	Stamps for Late Invoices	62.40
Total for 301 Postage / Mailing						**$62.40**
303 Office Suplies / Equipment						
	07/08/2026	Bill	Amazon 112-3175373	4085 P Card	Printer drum from Amazon for Printer	37.03
	07/25/2026	Bill		4085 P Card	Drum for Teri;'s printer	129.49
Total for 303 Office Suplies / Equipment						**$166.52**
Total for 300 Office Supplies / Equipment with sub-accounts						**$228.92**
700 Service District General						
702 Dues / Subscriptions						
	07/10/2026	Bill		Teri Forbes	NCH Software used for Scribing services	32.50
	07/17/2026	Bill	Intuit assistance	4085 P Card	Intuit phone assistance need due to breach	38.06
	07/31/2026	Bill	Annual Subscription	4085 P Card	Norton Annual Subscription	340.60
Total for 702 Dues / Subscriptions						**$411.16**
703 Publications Costs /Notices						
	07/31/2026	Check	SVCCHRG			0.09
Total for 703 Publications Costs /Notices						**$0.09**
704 Bank Charges						
	07/09/2026	Deposit		Attempted theft	The Bank of Tamp	-0.29
	07/09/2026	Deposit		Attempted theft	The Bank of Tamp	-0.23
	07/09/2026	Expense	To print	Attempted theft	The Bank of Tamp	0.52
	07/13/2026	Deposit		Attempted theft	CHARLES SCHWAB [	-0.13
	07/13/2026	Deposit		Attempted theft	CHARLES SCHWAB [	-0.16
	07/15/2026	Bill		4085 P Card	Purchase new checks from Vista Print	137.02
	07/21/2026	Expense			VENMO	0.22
	07/21/2026	Expense			VENMO	0.16
	07/21/2026	Deposit			VENMO	-0.22
	07/21/2026	Deposit			VENMO	-0.16
Total for 704 Bank Charges						**$136.73**
709 Internet Service						
	07/17/2026	Expense		Starlink Internet	STARLINK INTERNE [WEB] 180094859 STARLINK INTERNE [WEB] XXXXXX8598 STARLINK I ID: RICHA	85.00
Total for 709 Internet Service						**$85.00**
710 - Returned Checks						
	07/20/2026	Expense		Cache Valley Bank	STOP PAYMENT FEE	20.00
Total for 710 - Returned Checks						**$20.00**
Total for 700 Service District General with sub-accounts						**$652.98**
Uncategorized Expense						

	07/09/2026	Expense		Attempted theft	Bank of Tampa	10,000.00
	07/10/2026	Deposit		Attempted theft	Bank of Tampa	-10,000.00
Total for Uncategorized Expense						$0.00
Total for Expenses with sub-accounts						$3,516.76
Net Ordinary Income						-$3,516.76
Other Income/Expense						
Other Income						
102 Transfer Fee						
	07/09/2026	Invoice	7892	JONES RONALD WAYNE	TRANSFER	25.00
	07/31/2026	Invoice	7896	CHURCH, WARREN	TRANSFER	25.00
Total for 102 Transfer Fee						$50.00
103 Late Fees						
	07/13/2026	Credit Memo	7893	WASTLUND GARRETT & AMBER		-50.00
Total for 103 Late Fees						-$50.00
150 Income Impact fee						
	07/08/2026	Invoice	7891	GREER LANCE / SHANNON 316532 PS-1-13	Impact Fee for new construction Home is one destroyed by Forsyth Fire so subject to no fee's per board decision.	$0.00
	07/16/2026	Invoice	7894	PINE VALLEY PROPERTY LLC 306749 6120-C	Impact Fee for new construction. Paid by Martha Wiser to build new home on this property.	2,500.00
Total for 150 Income Impact fee						$2,500.00
201 Interest CV Impact Fee Acct						
	07/31/2026	Deposit			Interest Paid	143.79
	07/31/2026	Deposit			Interest Paid	136.91
Total for 201 Interest CV Impact Fee Acct						$280.70
202-Interest Income Cache Valle						
	07/31/2026	Deposit			Interest Paid	6.64
	07/31/2026	Deposit			Interest Paid	332.44
	07/31/2026	Deposit			Interest Paid	161.07
	07/31/2026	Deposit			Interest Paid	143.41
	07/31/2026	Deposit			Interest Paid	175.09
Total for 202-Interest Income Cache Valle						$818.65
300 Grants / Donations						
	07/16/2026	Invoice	7895	MARTINEZ JUAN ANTONIO 778038 SCPN-2-28		200.00
Total for 300 Grants / Donations						$200.00
Total for Other Income with sub-accounts						$3,799.35
	Other Expense					
Net Other Income						$3,799.35
Net Income						$282.59

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

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
101 Residential Fee Assessmnts	172,360.00	170,360.00	2,000.00	101.17%
	0.00		0.00	
Total Income	$ 172,360.00	$ 170,360.00	$ 2,000.00	101.17%
Gross Profit	$ 172,360.00	$ 170,360.00	$ 2,000.00	101.17%
Expenses				
100 Building			0.00	
101 Telephone	380.76	735.00	-354.24	51.80%
102 Electricity	1,677.00	2,940.00	-1,263.00	57.04%
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	$ 8,463.73	$ 12,495.00	-$ 4,031.27	67.74%
1000 Motor Vehicles			0.00	
1001 Fuel	1,467.66	3,500.00	-2,032.34	41.93%
1002 Repairs / Tires	4,852.03	25,000.00	-20,147.97	19.41%
Total 1000 Motor Vehicles	$ 6,319.69	$ 28,500.00	-$ 22,180.31	22.17%
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	1,430.79	3,500.00	-2,069.21	40.88%
1107 Other Supplies / Equipmnt	1,086.17	2,000.00	-913.83	54.31%
1108 EMS supplies, train. trave	1,433.51	5,000.00	-3,566.49	28.67%
1112 Chief Discressionary Fund		500.00	-500.00	0.00%
Total 1100 Fire Dept Misc	$ 9,093.98	$ 29,800.00	-$ 20,706.02	30.52%
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	688.59	800.00	-111.41	86.07%
302 Copying / Reproduction	207.69	500.00	-292.31	41.54%
303 Office Suplies / Equipment	259.27	1,200.00	-940.73	21.61%
Total 300 Office Supplies / Equipment	$ 1,155.55	$ 2,500.00	-$ 1,344.45	46.22%
400 Insurance			0.00	
401 Liability		800.00	-800.00	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	$	11,633.00	-$	11,633.00	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		6,258.27		7,100.00		-841.73	88.14%
703 Publications Costs /Notices		38.43		300.00		-261.57	12.81%
704 Bank Charges		485.76		450.00		35.76	107.95%
708 Annual Fireman Dinner				2,000.00		-2,000.00	0.00%
709 Internet Service		565.00		600.00		-35.00	94.17%
710 - Returned Checks		20.00				20.00	
711 Transfer to Local District		10,800.00		10,800.00		0.00	100.00%
Total 700 Service District General	$	18,167.46	$	21,750.00	-$	3,582.54	83.53%
Depreciation Expense				13,000.00		-13,000.00	0.00%
Purchases				10,000.00		-10,000.00	0.00%
ScanSnap Home		0.00				0.00	
Uncategorized Expense		0.00				0.00	
Total Expenses	$	58,564.81	$	162,678.00	-$	104,113.19	36.00%
Net Operating Income	$	113,795.19	$	7,682.00	$	106,113.19	1481.32%
Other Income							
102 Transfer Fee		375.00		500.00		-125.00	75.00%
103 Late Fees		1,112.57		500.00		612.57	222.51%
150 Income Impact fee		12,810.00				12,810.00	
201 Interest CV Impact Fee Acct		2,208.10		6,000.00		-3,791.90	36.80%
202-Interest Income Cache Valle		3,633.66		5,000.00		-1,366.34	72.67%
205 Cache V. Imp. Fee Interest				0.00		0.00	
300 Grants / Donations		11,822.00				11,822.00	
400 Other Income		714.43				714.43	
402 Fire Recovery Fund		60.25				60.25	
Total Other Income	$	32,736.01	$	12,000.00	$	20,736.01	272.80%
Net Other Income	$	32,736.01	$	12,000.00	$	20,736.01	272.80%
Net Income	$	146,531.20	$	19,682.00	$	126,849.20	744.49%

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

	Total	
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1378 Capital Equipment Savings Account	175.09	60,460.78
2154 New Capital Equipment Savings	112,265.47	
2170 New Main Checking Account	3,652.77	
2183 New Impact Fee	107,806.86	
2197 New Operational Funds Interest Bearing	126,090.39	
2774 CV Impact Fee Account	143.79	100,435.08
4858 CV Standard Checking Account	4,615.00	8,434.39
5831 CV Interest Bearing Operational Fund	332.44	121,657.18
6138 PV Fire Recovery	0.00	22,171.44
9695 Mental Health Fund (deleted)	0.00	4,663.30
Venmo (deleted)	0.00	0.00
Total for Bank Accounts	**$355,081.81**	**$317,822.17**
Accounts Receivable		
1200 Accounts Receivable	19,980.67	11,490.67
Total for Accounts Receivable	**$19,980.67**	**$11,490.67**
Other Current Assets		
12000 Undeposited Funds	$0.00	-927.01
Total for Other Current Assets	**$0.00**	**-$927.01**
Total for Current Assets	**$375,062.48**	**$328,385.83**
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	**$904,101.36**	**$877,765.71**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		

2000 Accounts Payable	1,155.68	12,291.66
Total for Accounts Payable	**$1,155.68**	**$12,291.66**
Total for Current Liabilities	**$1,155.68**	**$12,291.66**
Long-term Liabilities		
Cache Valley Bank Loan	$0.00	$0.00
Total for Long-term Liabilities	**$0.00**	**$0.00**
Total for Liabilities	**$1,155.68**	**$12,291.66**
Equity		
3000 Opening Bal Equity	$0.00	$0.00
3900 Retained Earnings	756,414.48	682,430.38
Net Income	146,531.20	174,995.65
Total for Equity	**$902,945.68**	**$857,426.03**
Total for Liabilities and Equity	**$904,101.36**	**$869,717.69**

Pine Valley Special Service District
Balance Sheet Comparison
As of Aug 4, 2026

	Total	
	As of Aug 4, 2026	As of Aug 4, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
2154 New Capital Equipment Savings	112,440.56	60,460.78
2170 New Main Checking Account	8,267.77	8,266.39
2183 New Impact Fee	107,950.65	100,435.08
2197 New Operational Funds Interest Bearing	126,422.83	121,657.18
6138 PV Fire Recovery	0.00	22,171.44
9695 Mental Health Fund (deleted)	0.00	4,663.30
Venmo (deleted)	0.00	0.00
Total for Bank Accounts	**$355,081.81**	**$317,654.17**
Accounts Receivable		
1200 Accounts Receivable	19,980.67	12,120.67
Total for Accounts Receivable	**$19,980.67**	**$12,120.67**
Other Current Assets		
12000 Undeposited Funds	$0.00	-927.01
Total for Other Current Assets	**$0.00**	**-$927.01**
Total for Current Assets	**$375,062.48**	**$328,847.83**
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	**$904,101.36**	**$878,227.71**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	1,155.68	13,508.40
Total for Accounts Payable	**$1,155.68**	**$13,508.40**
Total for Current Liabilities	**$1,155.68**	**$13,508.40**
Long-term Liabilities		

Cache Valley Bank Loan	$0.00	$0.00
Total for Long-term Liabilities	**$0.00**	**$0.00**
Total for Liabilities	**$1,155.68**	**$13,508.40**
Equity		
3000 Opening Bal Equity	$0.00	$0.00
3900 Retained Earnings	756,414.48	682,430.38
Net Income	146,531.20	174,240.91
Total for Equity	**$902,945.68**	**$856,671.29**
Total for Liabilities and Equity	**$904,101.36**	**$870,179.69**

PVSSD Impact Fee Schedule

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

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

	Engine to replace E141	
	TOTAL EXPENDITURES	0.00

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

	Ambulance	
	TOTAL EXPENDITURES	0.00

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

	Expenditures	
	TOTAL EXPENDITURES	0.00

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

	Expenditures	
	TOTAL EXPENDITURES	0.00

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

Projects From Which Funds Were Collected	Month	Fiscal Year Received	Hydrant	Asphalt	Building	Total
Prior Balance						$ 92,732.55
Miller / MIU	Jan	2026	$ 5,788.00			$ 5,788.00
Robson	Jan	2026	$ -			$ -
Schumacher	jan	2026	$ -			$ -
Bailey	Apr	2026	$ 4,722.00			$ 4,722.00
Wiser	Jul	2026	$ 2,500.00			$ 2,500.00
Interest Earned					$ -	$ 2,208.10
Total FY 2025						$ 107,950.65
Impact Fees Spent						$ -
Total Impact Fees on Hand						$ 107,950.65

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