Garden Valley Fire Protection District
Cash Report
As of Sep 30, 2026

		Total
General Funds		
Checking Account	$	6,074.29
Savings Account		1.00
Money Market		222,553.54
Total General Funds	**$**	**228,628.83**
Restricted Funds		
Boise County Impact Fees	$	64,425.01
City of Crouch Impact Fees		6,689.27
Total Restricted Funds	**$**	**71,114.28**
Total Cash on Hand	**$**	**299,743.11**
General Funds Increase from 9/30/2025	$	19,071.98
Impact Fees Increase from 09/30/2025	$	52,884.44
Total Increase in Funds from last year	$	71,956.42

Garden Valley Fire Protection District
Income/Expenses September 2026

Income	
Donations	683.00
Interest	435.36
Other Income	350.00
Taxes Received	2,320.28
EMS Billing Income	13,408.71
EMS Ride Tickets	478.03
Total for Income	**$17,675.38**
Expenses	
Operations & Maintenance	$8,103.52
Personnel Services	$18,144.21
Total for Expenses	**$26,247.73**

No unusual expenses. Income was low in September primarily due to most of the property tax income already received for the year.

Fiscal Year 09/30/2026 Analysis:

Income		
Total Income Non Restricted	$	585,802.26
Total Carry Forward Funds (Cash from 2025)	$	90,000.00
Total Budget	$	634,952.00
Pecentage of Budget		106%
Expenses		
Total Expense	$	543,154.79
Total Budget	$	634,952.00
Pecentage of Budget		86%

Summary:
The deparment brought 6% more in income than budgeted
The deparment managed to spend 14% less than budgeted.

Garden Valley Fire Protection District

Balance Sheet

As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 GVFD Exempt - 0095-S0050	6,074.29
1050 Savings-0095-S0001	1.00
1060 Money Market- 0095-S0008	222,553.54
950 Restricted Funds	
1023 Boise County Impact Fees - ID 03	64,425.01
1024 City of Crouch Impact Fees - ID 04	6,689.27
Total for 950 Restricted Funds	**$71,114.28**
Total for Bank Accounts	**$299,743.11**
Other Current Assets	
1250 Accounts Receivable (EMS)	$24,185.00
1255 Allow for Doubtful Accts (EMS)	-16,930.00
Total for 1250 Accounts Receivable (EMS)	**$7,255.00**
QuickBooks Tax Holding Account	1,150.93
Taxes Receivable	17,949.06
Total for Other Current Assets	**$26,354.99**
Total for Current Assets	**$326,098.10**
Total for Assets	**$326,098.10**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 Payroll Liabilities	$0.00
Federal Unemployment (940)	383.96
ID Income Tax	433.00
ID Unemployment Tax	333.97
Total for 2100 Payroll Liabilities	**$1,150.93**
Deferred Revenue	15,774.00
Total for Other Current Liabilities	**$16,924.93**
Total for Current Liabilities	**$16,924.93**
Total for Liabilities	**$16,924.93**
Equity	
3900 Retained Earnings	213,662.70
Net Income	95,510.47
Total for Equity	**$309,173.17**
Total for Liabilities and Equity	**$326,098.10**

Garden Valley Fire Protection District

Profit and Loss

September 2026

	Total
Income	
100 Donations	683.00
101 Interest	435.36
103 Other Income	350.00
107 Taxes Received	2,320.28
108 EMS Billing Income	13,408.71
109 EMS Ride Ticket Income	478.03
Total for Income	**$17,675.38**
Gross Profit	**$17,675.38**
Expenses	
Operations & Maintenance	
Administration	
305 EMS Service Charge	1,163.62
402 Memberships	753.00
404 Subscriptions	181.29
405 Office Equipment	154.81
406 Supplies	590.63
Total for Administration	**$2,843.35**
Fuel	
500 Fire Fuel	1,533.97
Total for Fuel	**$1,533.97**
Maintenance & Repair	
550 Vehicles	105.60
559 Misc. Small Tools & Equipment	79.91
564 EMS Supplies	1,547.16
Facilities	
554 Fire Station 1/Main	207.12
555 Fire Station 2/Hwy 17	100.00
Total for Facilities	**$307.12**
Total for Maintenance & Repair	**$2,039.79**
Training	
451 Fire Prevention	303.86
Total for Training	**$303.86**
Utilities	
700 Power	608.01
701 Propane	37.10
702 Telephone/Internet	737.44
Total for Utilities	**$1,382.55**
Total for Operations & Maintenance	**$8,103.52**

Garden Valley Fire Protection District

Profit and Loss

September 2026

	Total
Personnel Services	
800 Fire Chief	6,923.08
801 EMS Admin Assistant	1,650.36
802 Fire Fighters	3,458.03
804 Payroll Taxes	1,217.74
805 Health/Retirement Benefits	2,205.00
813 Pay Per Call/Paid on Call	2,690.00
Total for Personnel Services	**$18,144.21**
Total for Expenses	**$26,247.73**
Net Operating Income	**-$8,572.35**
Net Income	**-$8,572.35**

Garden Valley Fire Protection District

Budget vs. Actuals: Budget_FY26 - FY26 P&L

October 2025 - September 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
100 Donations	33,347.78	25,000.00	8,347.78
101 Interest	4,543.81	3,000.00	1,543.81
102 Grants	76,915.00	76,000.00	915.00
103 Other Income	15,623.66	90,000.00	-74,376.34
104 Refunds	12.39		12.39
106 Fire Recovery		7,500.00	-7,500.00
107 Taxes Received	359,902.96	353,452.00	6,450.96
108 EMS Billing Income	82,611.06	80,000.00	2,611.06
109 EMS Ride Ticket Income	9,235.60		9,235.60
111 EMS Donations	3,610.00		3,610.00
112 Impact Fee Income - Restricted	52,863.00		52,863.00
Total Income	**$638,665.26**	**$634,952.00**	**$3,713.26**
GROSS PROFIT	**$638,665.26**	**$634,952.00**	**$3,713.26**
Expenses			
Capital Investment Fund		0.00	0.00
200 Communications		2,000.00	-2,000.00
201 Facilities	2,512.23	2,512.23	0.00
202 Grants	76,915.00	76,000.00	915.00
203 Fire Truck-Lease	36,821.84	36,822.00	-0.16
206 Rescue Equip.Ropes/Pullies		500.00	-500.00
207 Ambulance Lease	26,202.14	26,203.00	-0.86
212 EMS Equipment		1,250.00	-1,250.00
214 Property Tax	150.44	250.00	-99.56
Total Capital Investment Fund	**142,601.65**	**145,537.23**	**-2,935.58**
General Fund Contingencies			
301 10% Tax Collection Shortfall		1,700.52	-1,700.52
Total General Fund Contingencies		**1,700.52**	**-1,700.52**
Operations & Maintenance		0.00	0.00
Administration		0.00	0.00
305 EMS Service Charge	10,754.37		10,754.37
400 Box Rent	162.00	150.00	12.00
401 Legal Notices	697.68	100.00	597.68
402 Memberships	1,878.70	1,500.00	378.70
403 Postage	54.30	200.00	-145.70
404 Subscriptions	10,834.92	7,200.00	3,634.92
405 Office Equipment	3,528.87	1,000.00	2,528.87
406 Supplies	1,131.08	1,200.00	-68.92
408 EMS Subscriptions	235.00		235.00
410 EMS Office Equipment	109.40		109.40
412 Bank Charges/Verification	184.36	125.00	59.36
Total Administration	**29,570.68**	**11,475.00**	**18,095.68**

Garden Valley Fire Protection District

Budget vs. Actuals: Budget_FY26 - FY26 P&L

October 2025 - September 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Fuel		0.00	0.00
500 Fire Fuel	11,170.96	12,000.00	-829.04
Total Fuel	**11,170.96**	**12,000.00**	**-829.04**
Insurance		0.00	0.00
523 Workman's Comp	12,777.00	12,000.00	777.00
526 General/Liability Insurance	16,462.00	16,642.00	-180.00
Total Insurance	**29,239.00**	**28,642.00**	**597.00**
Maintenance & Repair		0.00	0.00
550 Vehicles	7,344.62	6,500.00	844.62
551 Communications	916.88	1,000.00	-83.12
556 Hose	1,137.75	1,000.00	137.75
558 Firetruck Small Equipment	33.92		33.92
559 Misc. Small Tools & Equipment	4,648.15	2,500.00	2,148.15
560 EMS Vehicles	583.71	2,500.00	-1,916.29
563 EMS Small Equipment	51.46	500.00	-448.54
564 EMS Supplies	6,768.10	8,500.00	-1,731.90
Facilities		0.00	0.00
553 Fire Station 3/Scriver Bluff		500.00	-500.00
554 Fire Station 1/Main	1,709.97	1,000.00	709.97
555 Fire Station 2/Hwy 17	913.04	1,000.00	-86.96
566 Landing Zone		500.00	-500.00
Total Facilities	**2,623.01**	**3,000.00**	**-376.99**
Total Maintenance & Repair	**24,107.60**	**25,500.00**	**-1,392.40**
Personal Safety Equipment		0.00	0.00
600 SCBA Replacement	1,543.14	1,500.00	43.14
602 Personal Safety	4,732.50	5,000.00	-267.50
603 Uniforms	2,337.99	2,500.00	-162.01
Total Personal Safety Equipment	**8,613.63**	**9,000.00**	**-386.37**
Professional Services			
650 Accountant	1,182.88	3,000.00	-1,817.12
652 Audit	12,800.00	12,400.00	400.00
655 Fire Legal	6,594.50	2,500.00	4,094.50
Total Professional Services	**20,577.38**	**17,900.00**	**2,677.38**
Training			
450 Awards/Banquet	1,650.85	750.00	900.85
451 Fire Prevention	303.86	757.25	-453.39
452 Firefighter Training	1,138.71	3,500.00	-2,361.29
453 EMS Training	-71.13	3,500.00	-3,571.13
Total Training	**3,022.29**	**8,507.25**	**-5,484.96**
Utilities		0.00	0.00
700 Power	6,487.74	7,500.00	-1,012.26
701 Propane	6,740.74	7,000.00	-259.26

Garden Valley Fire Protection District

Budget vs. Actuals: Budget_FY26 - FY26 P&L

October 2025 - September 2026

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
702 Telephone/Internet	7,629.92	6,000.00	1,629.92
703 Water	1,020.00	1,200.00	-180.00
Total Utilities	**21,878.40**	**21,700.00**	**178.40**
Total Operations & Maintenance	**148,179.94**	**134,724.25**	**13,455.69**
Personnel Services		0.00	0.00
800 Fire Chief	89,846.20	90,000.00	-153.80
801 EMS Admin Assistant	12,949.00	24,000.00	-11,051.00
802 Fire Fighters	50,445.58	60,000.00	-9,554.42
803 Staff Training		1,000.00	-1,000.00
804 Payroll Taxes	19,065.73	38,240.00	-19,174.27
805 Health/Retirement Benefits	23,340.99	50,000.00	-26,659.01
808 Background Checks	120.94	250.00	-129.06
810 Vol. Air Med Membership	1,430.00	1,300.00	130.00
813 Pay Per Call/Paid on Call	69,586.76	88,200.00	-18,613.24
819 Payroll Expenses	-14,412.00		-14,412.00
Total Personnel Services	**252,373.20**	**352,990.00**	**-100,616.80**
Total Expenses	**$543,154.79**	**$634,952.00**	**$ -91,797.21**
NET OPERATING INCOME	**$95,510.47**	**$0.00**	**$95,510.47**
NET INCOME	**$95,510.47**	**$0.00**	**$95,510.47**

Garden Valley Fire Protection District

Profit and Loss

October, 2025-September, 2026

	Total
Income	
100 Donations	33,347.78
101 Interest	4,543.81
102 Grants	76,915.00
103 Other Income	15,623.66
104 Refunds	12.39
107 Taxes Received	359,902.96
108 EMS Billing Income	82,611.06
109 EMS Ride Ticket Income	9,235.60
111 EMS Donations	3,610.00
112 Impact Fee Income - Restricted	52,863.00
Unapplied Cash Payment Income	0.00
Total for Income	**$638,665.26**
Gross Profit	**$638,665.26**
Expenses	
Capital Investment Fund	
201 Facilities	2,512.23
202 Grants	76,915.00
203 Fire Truck-Lease	36,821.84
207 Ambulance Lease	26,202.14
214 Property Tax	150.44
Total for Capital Investment Fund	**$142,601.65**
Operations & Maintenance	
Administration	
305 EMS Service Charge	10,754.37
400 Box Rent	162.00
401 Legal Notices	697.68
402 Memberships	1,878.70
403 Postage	54.30
404 Subscriptions	10,834.92
405 Office Equipment	3,528.87
406 Supplies	1,131.08
408 EMS Subscriptions	235.00
410 EMS Office Equipment	109.40
412 Bank Charges/Verification	184.36
Total for Administration	**$29,570.68**
Fuel	
500 Fire Fuel	11,170.96
Total for Fuel	**$11,170.96**
Insurance	
523 Workman's Comp	12,777.00
526 General/Liability Insurance	16,462.00
Total for Insurance	**$29,239.00**

Garden Valley Fire Protection District

Profit and Loss

October, 2025-September, 2026

	Total
Maintenance & Repair	
550 Vehicles	7,344.62
551 Communications	916.88
556 Hose	1,137.75
558 Firetruck Small Equipment	33.92
559 Misc. Small Tools & Equipment	4,648.15
560 EMS Vehicles	583.71
563 EMS Small Equipment	51.46
564 EMS Supplies	6,768.10
Facilities	
554 Fire Station 1/Main	1,709.97
555 Fire Station 2/Hwy 17	913.04
Total for Facilities	**$2,623.01**
Total for Maintenance & Repair	**$24,107.60**
Personal Safety Equipment	
600 SCBA Replacement	1,543.14
602 Personal Safety	4,732.50
603 Uniforms	2,337.99
Total for Personal Safety Equipment	**$8,613.63**
Professional Services	
650 Accountant	1,182.88
652 Audit	12,800.00
655 Fire Legal	6,594.50
Total for Professional Services	**$20,577.38**
Training	
450 Awards/Banquet	1,650.85
451 Fire Prevention	303.86
452 Firefighter Training	1,138.71
453 EMS Training	-71.13
Total for Training	**$3,022.29**
Utilities	
700 Power	6,487.74
701 Propane	6,740.74
702 Telephone/Internet	7,629.92
703 Water	1,020.00
Total for Utilities	**$21,878.40**
Total for Operations & Maintenance	**$148,179.94**
Payroll Expenses	
Wages	0.00
Total for Payroll Expenses	**$0.00**

Garden Valley Fire Protection District

Profit and Loss

October, 2025-September, 2026

	Total
Personnel Services	
800 Fire Chief	89,846.20
801 EMS Admin Assistant	12,949.00
802 Fire Fighters	50,445.58
804 Payroll Taxes	19,065.73
805 Health/Retirement Benefits	23,340.99
808 Background Checks	120.94
810 Vol. Air Med Membership	1,430.00
813 Pay Per Call/Paid on Call	69,586.76
819 Payroll Expenses	-14,412.00
Total for Personnel Services	**$252,373.20**
Total for Expenses	**$543,154.79**
Net Operating Income	**$95,510.47**
Net Income	**$95,510.47**

Garden Valley Fire Protection District

Bill Approval Status
September 2026

Bill number	Vendor	Date	Amount	Paid status	Approval status	Due date
90064	B & W Fuels	09/10/2026	425.67	Paid	Approved	09/20/2026
26T016119	PERSI	09/11/2026	1,421.09	Paid	Approved	09/14/2026
56430-01-2026	KS Statebank	09/16/2026	36,821.84	Unpaid	Approved	11/01/2026
multiple- see details	Ricoh	09/29/2026	66.43	Paid	Auto Approved	10/09/2026