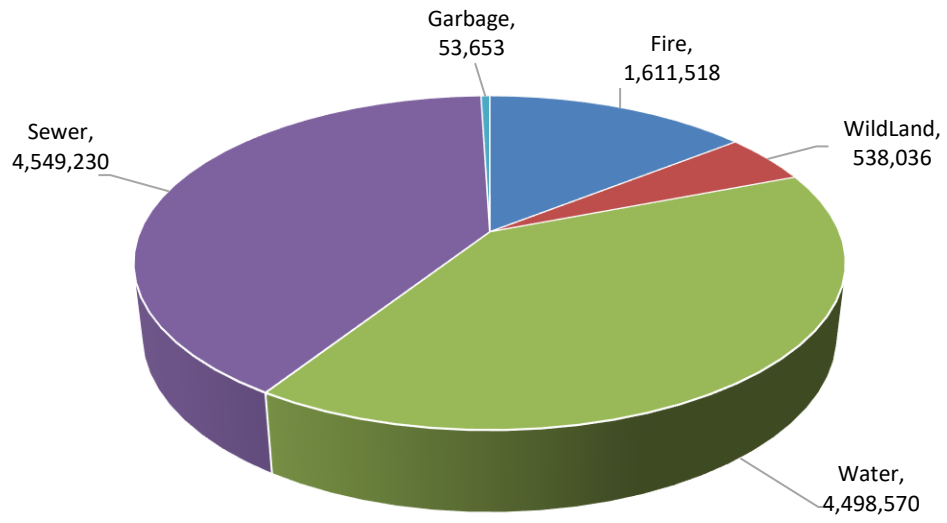
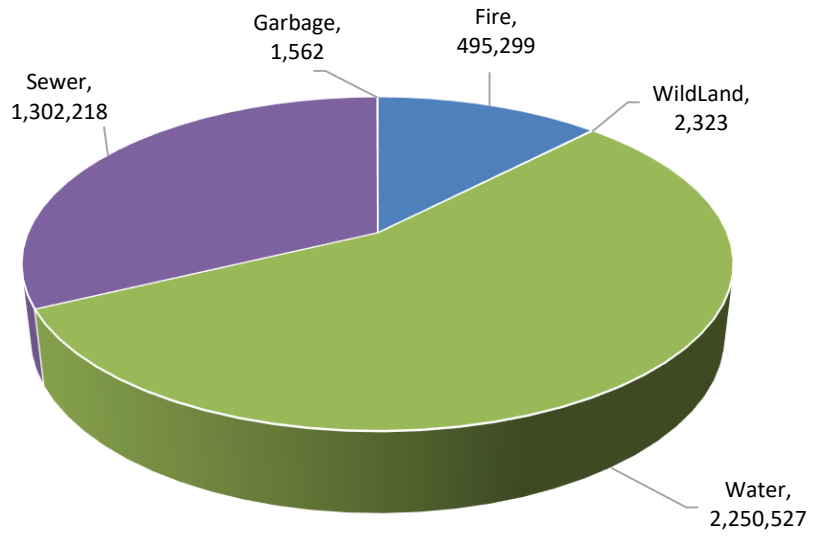


NORTH FORK SPECIAL SERVICE DISTRICT
FINANCIAL STATEMENTS
For the Months Ended July 31, 2021 and 2020

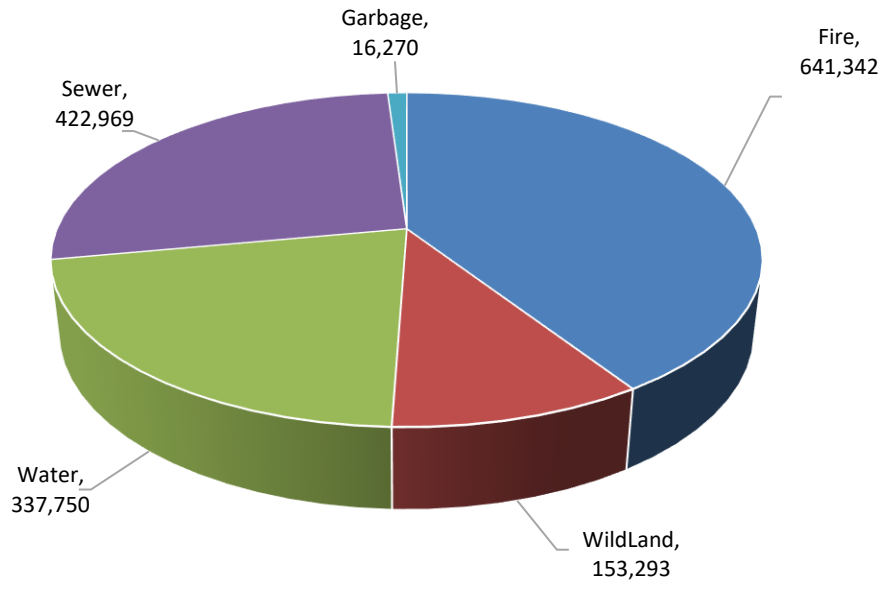
Assets



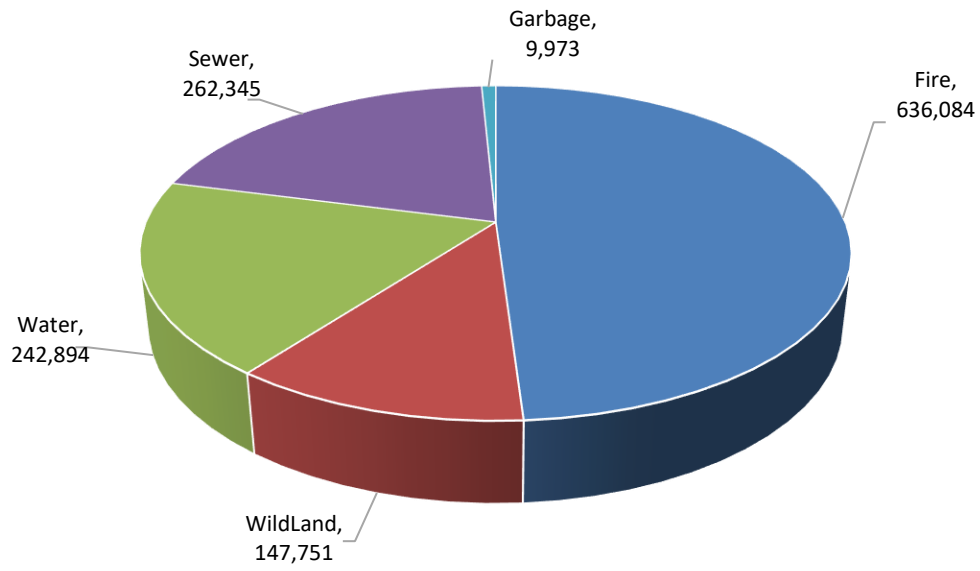
Liabilities



Revenue



Expenses



NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)
Statements of Net Position
July 31, 2021 and 2020

	2021	2020
ASSETS		
Current Assets		
Cash and investments	\$ 1,343,704	\$ 866,498
Restricted cash and investments	112,262	133,418
Accounts receivable, net	320,761	387,240
Property tax receivable	13,968	-
Total current assets	<u>1,790,695</u>	<u>1,387,156</u>
Noncurrent Assets		
Restricted cash and investments	318,600	954,558
Land and water shares	533,254	533,254
Construction in progress	50,621	325,655
Depreciable, net of accumulated depreciation	8,529,083	7,632,511
Net pension asset	28,756	-
Total noncurrent assets	<u>9,460,314</u>	<u>9,445,978</u>
Total assets	<u>11,251,009</u>	<u>10,833,134</u>
DEFERRED OUTFLOWS OF RESOURCES RELATED TO PENSIONS	81,125	97,732
LIABILITIES		
Current Liabilities		
Current portion of bonds payable	122,000	119,000
Accrued interest payable	6,217	8,960
Accounts payable	37,645	100,811
Accrued expenses	81,934	87,165
Current portion of capital leases	22,375	21,798
Total current liabilities	<u>270,171</u>	<u>337,734</u>
Noncurrent Liabilities		
Net pension liability	56,099	109,418
Note payable	-	(953)
Capital leases, net of current portion	363,337	421,949
Bonds payable, less current portion	3,362,325	3,686,362
Total noncurrent liabilities	<u>3,781,761</u>	<u>4,216,776</u>
Total liabilities	<u>4,051,932</u>	<u>4,554,510</u>
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS	61,915	24,757
NET POSITION		
Net investment in capital assets	5,525,791	5,134,369
Restricted	24,116	24,005
Unrestricted	1,668,380	1,193,225
Total net position	<u>\$ 7,218,287</u>	<u>\$ 6,351,599</u>

The accompanying notes are an integral part of these financial statements.

NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)
Statements of Net Position
July 31, 2021

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
ASSETS						
Current Assets						
Cash and investments	\$ 202,032	\$ 192,297	\$ 275,763	\$ 627,069	\$ 46,540	\$ 1,343,701
Restricted cash and investments	24,116	-	88,146	-	-	112,262
Accounts receivable, net	176,171	-	62,128	79,138	3,324	320,761
Property tax receivable	6,984	-	6,984	-	-	13,968
Prepaid expenses	-	-	-	-	-	-
Total current assets	409,303	192,297	433,021	706,207	49,864	1,790,692
Noncurrent Assets						
Restricted cash and investments	-	-	318,600	-	-	318,600
Land and water rights	95,583	-	437,671	-	-	533,254
Construction in progress	-	-	50,621	-	-	50,621
Depreciable, net of accumulated depreciation	1,077,876	345,739	3,258,657	3,843,023	3,789	8,529,084
Net pension asset	28,756	-	-	-	-	28,756
Total noncurrent assets	1,202,215	345,739	4,065,549	3,843,023	3,789	9,460,315
Total assets	1,611,518	538,036	4,498,570	4,549,230	53,653	11,251,007
DEFERRED OUTFLOWS OF RESOURCES RELATED TO	81,125	-	-	-	-	81,125
LIABILITIES						
Current Liabilities						
Current portion of bonds payable	-	-	122,000	-	-	122,000
Accrued interest payable	1,812	-	4,403	-	-	6,215
Accounts payable	37,927	(4,058)	1,224	990	1,562	37,645
Accrued expenses	51,570	6,381	11,989	11,992	-	81,932
Current portion of capital leases	22,375	-	-	-	-	22,375
Total current liabilities	113,684	2,323	139,616	12,982	1,562	270,167
Noncurrent Liabilities						
Net pension liability	56,099	-	-	-	-	56,099
Note payable	-	-	-	-	-	-
Capital leases, net of current portion	325,516	-	18,911	18,911	-	363,338
Bonds payable, less current portion	-	-	2,092,000	1,270,325	-	3,362,325
Total noncurrent liabilities	381,615	-	2,110,911	1,289,236	-	3,781,762
Total liabilities	495,299	2,323	2,250,527	1,302,218	1,562	4,051,929
DEFERRED INFLOWS OF RESOURCES RELATED TO PE	61,915	-	-	-	-	61,915
NET POSITION						
Net investment in capital assets	-	-	-	-	-	-
Unrestricted	1,135,430	535,714	2,248,043	3,247,012	52,092	7,218,291
Total net position	\$ 1,135,430	\$ 535,714	\$ 2,248,043	\$ 3,247,012	\$ 52,092	\$ 7,218,291

The accompanying notes are an integral part of these financial statements.

NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)
Statements of Revenue, Expenses, and Changes in Net Position
For the Months Ended July 31, 2021 and 2020

	2021	2020
Operating Revenue		
Charges for services	\$ 1,457,523	\$ 1,044,648
Miscellaneous revenue	1,431	158
Total operating revenue	1,458,954	1,044,806
Operating Expenses		
General and administrative	346,258	304,869
Salaries and benefits	639,066	618,194
Repairs and maintenance	73,271	89,710
Depreciation and amortization	208,640	169,946
Bad debt	-	-
Total operating expenses	1,267,235	1,182,719
Operating Income	191,719	(137,913)
Nonoperating Revenue (Expenses)		
Property taxes	5,067	5,710
Donations	10,484	183
Interest income	10,605	12,901
Grant revenue	86,512	62,587
Capital outlay	-	-
Gain (loss) on the disposal of capital assets	-	-
Interest expense	(31,814)	(28,061)
Total nonoperating revenue (expenses)	80,854	53,320
Change in Net Position	272,573	(84,593)
Net Position - Beginning	6,945,713	6,436,192
Net Position - Ending	\$ 7,218,286	\$ 6,351,599

The accompanying notes are an integral part of these financial statements.

Northfork Special Service District
 Statements of Revenue, Expenses, and Changes in Net Position
 For the Month Ended July 31, 2021

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
Operating Revenues:						
Charges for services	\$ 530,279	\$ 153,293	\$ 334,959	\$ 422,771	\$ 16,221	\$ 1,457,523
Miscellaneous revenue	1,431	-	-	-	-	1,431
	<u>531,710</u>	<u>153,293</u>	<u>334,959</u>	<u>422,771</u>	<u>16,221</u>	<u>1,458,954</u>
Operating Expenses:						
Salaries and Benefits	368,608	98,241	86,107	86,109	-	639,065
General and Administrative	178,517	11,000	58,977	88,885	8,878	346,257
Repairs and Maintenance	16,368	31,448	2,652	22,803	-	73,271
Bad Debt	-	-	-	-	-	-
Depreciation	67,193	7,062	68,742	64,548	1,095	208,640
Total operating expenses	<u>630,686</u>	<u>147,751</u>	<u>216,478</u>	<u>262,345</u>	<u>9,973</u>	<u>1,267,233</u>
Operating income	(98,976)	5,542	118,481	160,426	6,248	191,721
Nonoperating Revenues (Expenses)						
Property Taxes	2,534	-	2,534	-	-	5,068
Grant revenue	86,512	-	-	-	-	86,512
Donations	10,484	-	-	-	-	10,484
Interest income	10,102	-	257	198	49	10,606
Capital outlay	-	-	-	-	-	-
Gain (loss) on the disposal of capital assets	-	-	-	-	-	-
Interest Expense	(5,398)	-	(26,416)	-	-	(31,814)
Total nonoperating revenue (expense)	<u>104,234</u>	<u>-</u>	<u>(23,625)</u>	<u>198</u>	<u>49</u>	<u>80,856</u>
Change in Net Position	5,258	5,542	94,856	160,624	6,297	272,577
Net Position - Beginning	<u>1,130,172</u>	<u>530,172</u>	<u>2,153,187</u>	<u>3,086,388</u>	<u>45,795</u>	<u>6,945,714</u>
Net Position - Ending	<u>\$ 1,135,430</u>	<u>\$ 535,714</u>	<u>\$ 2,248,043</u>	<u>\$ 3,247,012</u>	<u>\$ 52,092</u>	<u>\$ 7,218,291</u>

NORTH FORK SPECIAL SERVICE DISTRICT**(A Component Unit of Utah County)****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual****July 31, 2021**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 2,136,570	\$ 1,457,523	\$ 679,047	68.2%
Miscellaneous revenue	200	1,431		
Total operating revenue	2,136,770	1,458,954	679,047	
Operating Expenses				
Salaries and benefits	1,237,149	639,066	598,083	51.7%
General and administrative	612,849	346,257	266,592	56.5%
Repairs and maintenance	145,625	73,271	72,354	50.3%
Depreciation and amortization	339,500	208,640	130,860	61.5%
Bad debt		-	-	
Total operating expenses	2,335,123	1,267,234	1,067,889	54.3%
Operating Income	(198,353)	191,720	(388,842)	
Nonoperating Revenue (Expenses)				
Property taxes	170,000	5,067	164,933	3.0%
Donations	4,000	10,484	(6,484)	262.1%
Interest income	24,800	10,605	14,195	42.8%
Grant revenue	94,000	86,512	7,488	92.0%
Gain on the disposal of capital assets		-	-	
Interest expense	(104,203)	(31,814)	(72,389)	30.5%
Total nonoperating revenue (expenses)	188,597	80,854	107,743	42.9%
Change in Net Position	(9,756)	272,574	(281,099)	
Net Position - Beginning	6,945,713	6,945,713	-	
Net Position - Ending	<u>\$ 6,935,957</u>	<u>\$ 7,218,287</u>	<u>\$ (281,099)</u>	

The accompanying notes are an integral part of these financial statements.

NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)
Statements of Cash Flows
For the Months Ended July 31, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,511,677	\$ 982,653
Cash paid to suppliers	(439,172)	(498,352)
Cash paid to employees and for employee benefits	(617,712)	(557,242)
Net cash provided by operating activities	454,793	(72,941)
Cash Flows from Noncapital Financing Activities		
Collection of property taxes	39,951	65,267
Grant revenue	86,512	62,587
Donations	10,484	183
Net cash provided by noncapital financing activities	136,947	128,037
Cash Flows from Capital and Related Financing Activities		
Interest paid	(31,812)	(26,461)
Purchases of capital assets	(343,111)	574,311
Proceeds from the sale of capital assets	-	-
Principal payments on bonds, leases, and notes payable	(160,785)	(211,095)
Net cash used by capital and related financing activities	(535,708)	336,755
Cash Flows from Investing Activities		
Interest received	10,605	12,901
Net cash provided by investing activities	10,605	12,901
Net Change in Cash and Cash Equivalents	66,637	404,752
Cash and Cash Equivalents - Beginning	1,707,929	1,549,722
Cash and Cash Equivalents - Ending	<u>\$ 1,774,566</u>	<u>\$ 1,954,474</u>
Supplemental Data		
A reconciliation of operating income to cash flows provided by operating activities follows:		
Operating income	\$ 191,719	\$ (137,913)
Depreciation and amortization	208,640	169,946
Bad debts	-	-
Changes in operating assets and liabilities and deferred outflows/inflows of resources:		
Accounts receivable	52,723	(62,153)
Prepaid expenses	-	-
Accounts payable	(19,643)	(103,775)
Accrued expenses	21,354	60,954
Net pension asset, deferred outflows of resources, liabilities, and deferred inflows of resources	-	-
Net cash provided by operating activities	<u>\$ 454,793</u>	<u>\$ (72,941)</u>
Cash as classified on the statements of net position:		
Cash and investments	\$ 1,343,704	\$ 866,498
Restricted cash and investments	430,862	1,087,976
Total cash and investments	<u>\$ 1,774,566</u>	<u>\$ 1,954,474</u>

The accompanying notes are an integral part of these financial statements.

NORTH FORK SPECIAL SERVICE DISTRICT, UT
COMBINED CASH INVESTMENT
JULY 31, 2021

COMBINED CASH ACCOUNTS

99-10200	ZION'S CHECKING	805,690.59
	TOTAL COMBINED CASH	805,690.59
99-10800	CASH CLEARING - UTILITIES	12,906.98
99-10000	CASH ALLOCATED TO OTHER FUNDS	(818,593.94)
	TOTAL UNALLOCATED CASH	3.63

CASH ALLOCATION RECONCILIATION

20	ALLOCATION TO FIRE DEPARTMENT	(119,868.99)
22	ALLOCATION TO WILDLAND	192,297.14
51	ALLOCATION TO WATER	175,376.12
52	ALLOCATION TO SEWER	544,586.79
53	ALLOCATION TO GARBAGE	26,202.88
	TOTAL ALLOCATIONS TO OTHER FUNDS	818,593.94
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(818,593.94)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

FIRE DEPARTMENT

ASSETS

20-10000	CASH COMBINED FUND	(119,868.99)	
20-10400	PETTY CASH	342.00	
20-10610	0348 PTIF FIRE RESERVE	321,558.71	
20-10611	8554 PTIF HAZMAT RESERVE	24,115.83	
20-11500	ACCOUNTS RECEIVABLE	176,171.48	
20-11520	PROPERTY TAX RECEIVABLE	6,984.00	
20-11570	ALLOW FOR DOUBTFUL ACCTS	(.35)	
20-16000	ADMINISTRATIVE EQUIPMENT	47,282.79	
20-16005	LAND	95,583.00	
20-16010	FIRE EQUIPMENT	256,371.67	
20-16020	VEHICLES	913,769.00	
20-16030	FIRE STATION	221,674.00	
20-16035	UDOT HAZMAT CARPORT	125,054.75	
20-16040	UDOT STATION 2	335,634.00	
20-16100	FIXED ASSETS	213,333.70	
20-16900	ACCUMULATED DEPRECIATION	(1,035,243.58)	
20-17000	NET PENSION ASSET	28,756.00	
20-17010	DEFERRED OUTFLOWS-PENSIONS	81,125.00	
	TOTAL ASSETS		1,692,643.01

LIABILITIES AND EQUITY

LIABILITIES

20-21100	ACCOUNTS PAYABLE	37,926.60	
20-22200	SALARIES & WAGES PAYABLE	11,595.29	
20-22500	RETIREMENT PAYABLE	2,235.16	
20-22510	NET PENSION LIABILITY	56,099.00	
20-22520	DEFERRED INFLOWS-PENSIONS	61,915.00	
20-22600	PAYROLL BENEFITS PAYABLE	90.82	
20-22700	WORKER'S COMP PAYABLE	24,576.27	
20-25100	ACCRUED VACATION	13,072.43	
20-28000	ACCRUED INTEREST PAYABLE	1,813.07	
20-28510	ZIONS BANK - STATION 2 NOTE	181,068.79	
20-28511	NOTE CURRENT PORTION	22,374.82	
20-28521	LEASE CURRENT PORTION	35,337.29	
20-28551	LEASE CURRENT PORTION	27,497.03	
20-28570	AMBULANCE LEASE	81,613.07	
	TOTAL LIABILITIES		557,214.64

FUND EQUITY

20-29100	FUND BALANCE	1,130,171.74	
	REVENUE OVER EXPENDITURES - YTD	5,256.63	
	BALANCE - CURRENT DATE	1,135,428.37	
	TOTAL FUND EQUITY		1,135,428.37

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

FIRE DEPARTMENT

TOTAL LIABILITIES AND EQUITY

1,692,643.01

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

		FIRE DEPARTMENT				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
20-30-400	FIRE FEES	50,908.47	436,706.81	540,000.00	103,293.19	80.9
20-30-410	FIRE/EMS GRANTS	48,110.00	86,511.57	94,000.00	7,488.43	92.0
20-30-425	AMBULANCE INCOME	8,652.38	32,970.61	138,452.67	105,482.06	23.8
20-30-470	INTEREST & FINANCE CHARGES	1,685.72	9,274.02	14,000.00	4,725.98	66.2
20-30-475	OTHER INCOME	.00	1,431.04	.00	(1,431.04)	.0
20-30-500	PROPERTY TAX INCOME	775.78	2,533.67	80,000.00	77,466.33	3.2
20-30-505	INTEREST ON INVESTMENTS	105.72	828.15	5,000.00	4,171.85	16.6
20-30-510	DONATIONS AND FUND RAISING	.00	10,484.00	15,000.00	4,516.00	69.9
20-30-520	CONTRACT FEES-UTAH COUNTY	.00	60,601.98	55,000.00	(5,601.98)	110.2
TOTAL REVENUE		110,238.07	641,341.85	941,452.67	300,110.82	68.1
TOTAL FUND REVENUE		110,238.07	641,341.85	941,452.67	300,110.82	68.1

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
20-45-600 SALARIES & WAGES	31,375.71	255,285.11	516,000.00	260,714.89	49.5
20-45-601 PAYROLL TAXES	2,765.17	22,061.59	39,474.00	17,412.41	55.9
20-45-602 RETIREMENT	2,988.91	22,521.52	31,153.59	8,632.07	72.3
20-45-603 MEDICAL, LTD, LIFE, AD&D	4,552.53	34,893.86	49,749.12	14,855.26	70.1
20-45-604 WORKER'S COMPENSATION	1,342.12	30,119.06	13,112.95	(17,006.11)	229.7
20-45-607 VACATION/SICK/HOLIDAY	359.36	3,633.58	21,710.00	18,076.42	16.7
20-45-608 FLEX PLAN	6.25	43.74	81.67	37.93	53.6
20-45-609 VOLUNTEER INCENTIVES	.00	50.00	.00	(50.00)	.0
20-45-612 SUPPLIES	282.57	6,098.11	6,000.00	(98.11)	101.6
20-45-614 MEDICAL SUPPLIES AND EQUIPMENT	1,991.76	8,337.30	15,000.00	6,662.70	55.6
20-45-615 DUES & SUBSCRIPTIONS	216.93	8,947.27	8,400.00	(547.27)	106.5
20-45-618 ACCOUNTING SERVICES	.00	4,539.35	6,000.00	1,460.65	75.7
20-45-619 IT SERVICES	.00	730.47	3,250.00	2,519.53	22.5
20-45-620 SOFTWARE	257.34	2,376.02	5,000.00	2,623.98	47.5
20-45-621 ENGINEERING SERVICES	.00	1,705.00	35,000.00	33,295.00	4.9
20-45-622 LEGAL SERVICES	.00	2,151.52	1,000.00	(1,151.52)	215.2
20-45-623 ADVERTISING	.00	.00	250.00	250.00	.0
20-45-624 UDOT STATION 2 ELECTRICITY	.00	180.42	400.00	219.58	45.1
20-45-629 UTILITIES-COMMUNICATIONS	73.08	2,835.52	5,000.00	2,164.48	56.7
20-45-632 PROPANE STATION 2	47.03	1,333.86	2,000.00	666.14	66.7
20-45-635 INSURANCE	.00	17,284.18	15,000.00	(2,284.18)	115.2
20-45-638 REPAIRS/ MAINTENANCE	125.00	4,087.00	7,500.00	3,413.00	54.5
20-45-654 VEHICLES REPAIRS & MAINT	7.07	4,468.96	10,000.00	5,531.04	44.7
20-45-658 VEHICLE FUEL	1,032.63	2,845.35	7,000.00	4,154.65	40.7
20-45-659 BUILDING MAINTENANCE	209.14	4,967.14	3,200.00	(1,767.14)	155.2
20-45-666 STATION 2 LEASE	.00	.00	12,530.67	12,530.67	.0
20-45-669 FIRE TRUCKS LEASES	.00	.00	3,000.00	3,000.00	.0
20-45-670 AMBULANCE LEASE	.00	2,489.29	3,000.00	510.71	83.0
20-45-671 TRUCK LEASE	637.50	4,462.50	5,100.00	637.50	87.5
20-45-674 BOND INTERST EXPENSE	.00	5,398.15	11,800.00	6,401.85	45.8
20-45-675 BANK & SERVICE FEES	567.28	5,586.34	13,000.00	7,413.66	43.0
20-45-677 TRAVEL/CONF/MEALS	.00	76.19	3,500.00	3,423.81	2.2
20-45-681 TRAINING	.00	2,546.23	4,000.00	1,453.77	63.7
20-45-682 GRANT RECRUITMENT/RETENTION	33,202.00	59,294.00	20,000.00	(39,294.00)	296.5
20-45-683 LICENSE & CERTIFICATION	.00	.00	2,000.00	2,000.00	.0
20-45-685 FUND RAISING	.00	.00	300.00	300.00	.0
20-45-687 EVACUATION EQUIP & SUPPLIES	.00	.00	500.00	500.00	.0
20-45-688 DEPRECIATION	9,599.01	67,193.07	.00	(67,193.07)	.0
20-45-690 COMPUTER & OFFICE EQUIPMENT	.00	18.79	2,000.00	1,981.21	.9
20-45-691 CAPITAL EQUIPMENT	(171,555.50)	.00	.00	.00	.0
20-45-694 CLOTHING & PROTECTIVE GEAR	1,251.72	38,478.60	40,000.00	1,521.40	96.2
20-45-696 RADIOS & PAGERS	872.45	9,046.13	35,000.00	25,953.87	25.9
TOTAL EXPENSES	(77,792.94)	636,085.22	957,012.00	320,926.78	66.5
TOTAL FUND EXPENDITURES	(77,792.94)	636,085.22	957,012.00	320,926.78	66.5
NET REVENUE OVER EXPENDITURES	188,031.01	5,256.63	(15,559.33)	(20,815.96)	33.8

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

WILDLAND

ASSETS

22-10000	CASH COMBINED FUND	192,297.14	
22-16010	FIRE EQUIPMENT	618,076.00	
22-16900	ACCUMULATED DEPRECIATION	(272,337.02)	
	TOTAL ASSETS		538,036.12

LIABILITIES AND EQUITY

LIABILITIES

22-21100	ACCOUNTS PAYABLE	(4,061.21)	
22-22700	WORKER'S COMP PAYABLE	6,382.37	
	TOTAL LIABILITIES		2,321.16

FUND EQUITY

22-29100	FUND BALANCE	530,172.47	
	REVENUE OVER EXPENDITURES - YTD	5,542.49	
	BALANCE - CURRENT DATE	535,714.96	
	TOTAL FUND EQUITY		535,714.96
	TOTAL LIABILITIES AND EQUITY		538,036.12

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

		WILDLAND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
22-30-415	WILDLAND INCOME	153,292.85	153,292.85	150,000.00	(3,292.85)	102.2
	TOTAL REVENUE	153,292.85	153,292.85	150,000.00	(3,292.85)	102.2
	TOTAL FUND REVENUE	153,292.85	153,292.85	150,000.00	(3,292.85)	102.2

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

WILDLAND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
22-47-600 SALARIES & WAGES	28,762.13	96,637.65	48,000.00	(48,637.65)	201.3
22-47-601 PAYROLL TAXES	1,795.66	4,780.47	3,672.00	(1,108.47)	130.2
22-47-604 WORKER'S COMPENSATION	927.98	(3,177.21)	1,262.40	4,439.61	(251.7)
22-47-638 REPAIRS & MAINTENANCE	3,520.31	27,852.11	20,000.00	(7,852.11)	139.3
22-47-658 VEHICLE FUEL	3,090.33	3,595.94	2,500.00	(1,095.94)	143.8
22-47-677 TRAVEL/CONF/MEALS	.00	97.95	8,000.00	7,902.05	1.2
22-47-681 TRAINING	.00	655.31	2,000.00	1,344.69	32.8
22-47-688 DEPRECIATION	2,098.06	7,061.74	.00	(7,061.74)	.0
22-47-691 CAPITAL EQUIPMENT	(171,555.50)	.00	.00	.00	.0
22-47-692 WL GEAR & TOOLS	393.99	10,246.40	22,000.00	11,753.60	46.6
TOTAL EXPENSES	(130,967.04)	147,750.36	107,434.40	(40,315.96)	137.5
TOTAL FUND EXPENDITURES	(130,967.04)	147,750.36	107,434.40	(40,315.96)	137.5
NET REVENUE OVER EXPENDITURES	284,259.89	5,542.49	42,565.60	37,023.11	13.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

WATER

ASSETS

51-10000	CASH COMBINED FUND	175,376.12	
51-10620	1470 PTIF WATER RESERVE	100,386.38	
51-10625	ZIONS BOND ACCT 6119963	11.23	
51-10630	ZIONS BOND RES ACCT 611963A	88,135.19	
51-10640	ZIONS BOND CONST ACCT 6119963B	318,599.60	
51-11500	ACCOUNTS RECEIVABLE	62,127.57	
51-11520	PROPERTY TAX RECIEVABLE	6,984.00	
51-16100	PW FIXED ASSETS	94,851.73	
51-16300	WATER RIGHTS	437,671.00	
51-16310	WATER SYSTEM	1,685,946.73	
51-16320	WATER TANKS & WELL	2,767,192.09	
51-16330	WATER TELEMETRY SYSTEM	62,293.00	
51-16600	CONSTRUCTION IN PROGRESS	50,620.53	
51-16900	ACCUMULATED DEPRECIATION	(1,351,626.75)	
	TOTAL ASSETS		4,498,568.42

LIABILITIES AND EQUITY

LIABILITIES

51-21100	ACCOUNTS PAYABLE	1,223.60	
51-22200	SALARIES & WAGES PAYABLE	2,065.02	
51-22600	PAYROLL BENEFITS PAYABLE	341.74	
51-22700	WORKER'S COMP PAYABLE	1,073.67	
51-25100	ACCRUED VACATION	8,508.42	
51-28000	ACCRUED INTEREST PAYABLE	4,402.68	
51-28521	LEASE CURRENT PORTION	9,208.97	
51-28540	BOND FOR STEWART TANK & WELL	2,092,000.00	
51-28541	BOND CURRENT PORTION	122,000.00	
51-28570	CATERPILLAR LEASE	9,701.64	
	TOTAL LIABILITIES		2,250,525.74

FUND EQUITY

51-29100	FUND BALANCE	2,153,186.96	
	REVENUE OVER EXPENDITURES - YTD	94,855.72	
	BALANCE - CURRENT DATE	2,248,042.68	
	TOTAL FUND EQUITY		2,248,042.68
	TOTAL LIABILITIES AND EQUITY		4,498,568.42

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

		WATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
51-30-430	WATER INCOME	29,853.74	176,155.82	329,207.76	153,051.94	53.5
51-30-445	EXCESS WATER USAGE	41,439.89	158,026.97	394,028.38	236,001.41	40.1
51-30-475	OTHER INCOME	.00	776.67	.00	(776.67)	.0
51-30-500	PROPERTY TAX INCOME	775.78	2,533.66	80,000.00	77,466.34	3.2
51-30-505	INTEREST ON INVESTMENTS	30.70	240.50	6,000.00	5,759.50	4.0
51-30-970	BOND INTEREST INCOME	.00	16.23	.00	(16.23)	.0
	TOTAL REVENUE	72,100.11	337,749.85	809,236.14	471,486.29	41.7
	TOTAL FUND REVENUE	72,100.11	337,749.85	809,236.14	471,486.29	41.7

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
51-50-600 SALARIES & WAGES	6,308.76	51,259.93	155,510.00	104,250.07	33.0
51-50-601 PAYROLL TAXES	498.93	3,970.84	11,896.52	7,925.68	33.4
51-50-602 RETIREMENT	1,224.04	9,746.24	22,948.53	13,202.29	42.5
51-50-603 MEDICAL, LTD, LIFE, AD&D	2,015.00	16,254.68	29,733.81	13,479.13	54.7
51-50-604 WORKER'S COMPENSATION	133.75	2,922.94	4,089.91	1,166.97	71.5
51-50-607 VACATION/SICK/HOLIDAY	263.69	1,930.80	13,732.68	11,801.88	14.1
51-50-608 FLEX PLAN	3.13	21.88	52.50	30.62	41.7
51-50-612 SUPPLIES	.00	3,048.42	2,500.00	(548.42)	121.9
51-50-615 DUES & SUBSCRIPTIONS	46.93	2,110.30	2,400.00	289.70	87.9
51-50-618 ACCOUNTING SERVICES	.00	5,693.65	10,000.00	4,306.35	56.9
51-50-619 IT SERVICES	.00	730.45	1,580.00	849.55	46.2
51-50-620 SOFTWARE	257.34	2,376.02	3,000.00	623.98	79.2
51-50-622 LEGAL SERVICES	.00	4,329.00	10,000.00	5,671.00	43.3
51-50-623 ADVERTISING	.00	195.00	250.00	55.00	78.0
51-50-629 UTILITIES-COMMUNICATIONS	73.09	1,497.59	2,700.00	1,202.41	55.5
51-50-635 INSURANCE	.00	8,860.30	8,800.00	(60.30)	100.7
51-50-654 VEHICLE REPAIRS & MAINT	.00	32.52	800.00	767.48	4.1
51-50-658 VEHICLE FUEL	136.24	461.53	1,000.00	538.47	46.2
51-50-659 BUILDING MAINTENANCE	.00	156.00	.00	(156.00)	.0
51-50-667 BACKHOE LEASE	.00	.00	15,750.00	15,750.00	.0
51-50-671 TRUCK LEASE	230.75	1,615.25	3,200.00	1,584.75	50.5
51-50-675 BANK & FINANCE CHARGES	25.33	1,565.91	3,900.00	2,334.09	40.2
51-50-677 TRAVEL/CONF/MEALS	4.31	137.59	1,500.00	1,362.41	9.2
51-50-684 CERTS & TRAINING	.00	.00	1,000.00	1,000.00	.0
51-50-690 COMPUTER & OFFICE EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
51-50-694 CLOTHING & PROTECTIVE GEAR	104.86	404.64	1,000.00	595.36	40.5
TOTAL EXPENSES	11,326.15	119,321.48	309,343.95	190,022.47	38.6

<u>EXPENSES</u>					
51-51-621 ENGINEERING SERVICES	.00	17,067.48	20,000.00	2,932.52	85.3
51-51-625 ELECTRIC ASPEN GROVE PUMPHOUSE	.00	2,986.82	6,000.00	3,013.18	49.8
51-51-626 ELECTRIC ASPEN GROVE WET WELL	.00	942.73	1,000.00	57.27	94.3
51-51-628 ELECTRICITY STEWART TANK	.00	2,079.87	6,000.00	3,920.13	34.7
51-51-638 REPAIRS & MAINTENANCE	798.21	2,001.45	35,000.00	32,998.55	5.7
51-51-640 WATER LINE & METER REPAIRS	.00	.00	30,000.00	30,000.00	.0
51-51-642 WATER TESTS	175.00	728.00	5,712.00	4,984.00	12.8
51-51-645 WATER CHEMICALS	.00	71.60	2,000.00	1,928.40	3.6
51-51-650 WATER RIGHTS	32.50	2,153.70	200.00	(1,953.70)	1076.9
51-51-668 BOND & DEBT PAYMENTS	(122,000.00)	.00	140,418.00	140,418.00	.0
51-51-674 BOND INTEREST EXPENSE	.00	26,416.10	54,000.00	27,583.90	48.9
51-51-675 BANK & SERVICE FEES	76.69	383.08	1,800.00	1,416.92	21.3
51-51-688 DEPRECIATION	9,820.26	68,741.82	.00	(68,741.82)	.0
TOTAL EXPENSES	(111,097.34)	123,572.65	302,130.00	178,557.35	40.9

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

	WATER				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND EXPENDITURES	(99,771.19)	242,894.13	611,473.95	368,579.82	39.7
NET REVENUE OVER EXPENDITURES	<u>171,871.30</u>	<u>94,855.72</u>	<u>197,762.19</u>	<u>102,906.47</u>	<u>48.0</u>

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

SEWER

ASSETS

52-10000	CASH COMBINED FUND	544,586.79	
52-10620	8818 PTIF WASTEWATER RESERVE	82,481.83	
52-11500	ACCOUNTS RECEIVABLE	79,137.88	
52-16400	WASTEWATER SYSTEM	5,217,547.47	
52-16900	ACCUMULATED DEPRECIATION	(1,374,524.97)	
	TOTAL ASSETS		4,549,229.00

LIABILITIES AND EQUITY

LIABILITIES

52-21100	ACCOUNTS PAYABLE	989.51	
52-22200	SALARIES & WAGES PAYABLE	2,065.01	
52-22600	PAYROLL BENEFITS PAYABLE	341.47	
52-22700	WORKER'S COMP PAYABLE	1,077.51	
52-25100	ACCRUED VACATION	8,508.42	
52-28521	LEASE CURRENT PORTION	9,208.97	
52-28530	STATE OF UTAH PLANT NOTE	1,270,325.00	
52-28570	CATERPILLAR LEASE	9,701.64	
	TOTAL LIABILITIES		1,302,217.53

FUND EQUITY

52-29100	FUND BALANCE	3,086,388.28	
	REVENUE OVER EXPENDITURES - YTD	160,623.19	
	BALANCE - CURRENT DATE	3,247,011.47	
	TOTAL FUND EQUITY		3,247,011.47
	TOTAL LIABILITIES AND EQUITY		4,549,229.00

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-30-465 SEWER INCOME	56,893.30	414,080.12	687,312.00	273,231.88	60.3
52-30-470 INTEREST & FINANCE CHARGES	.00	32.69	.00	(32.69)	.0
52-30-475 OTHER INCOME	.00	8,690.41	.00	(8,690.41)	.0
52-30-505 INTEREST FROM INVESTMENTS	25.23	164.92	.00	(164.92)	.0
TOTAL REVENUE	56,918.53	422,968.14	687,312.00	264,343.86	61.5
TOTAL FUND REVENUE	56,918.53	422,968.14	687,312.00	264,343.86	61.5

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
52-50-600 PW SALARIES & WAGES	6,308.73	51,259.67	155,510.00	104,250.33	33.0
52-50-601 PAYROLL TAXES	498.85	3,970.08	11,896.52	7,926.44	33.4
52-50-602 RETIREMENT	1,224.01	9,745.93	22,948.53	13,202.60	42.5
52-50-603 MEDICAL, LTD, LIFE, AD&D	2,014.93	16,254.26	29,733.81	13,479.55	54.7
52-50-604 WORKER'S COMPENSATION	133.75	2,926.77	4,089.91	1,163.14	71.6
52-50-607 VACATION/SICK/HOLIDAY	263.69	1,930.80	13,732.68	11,801.88	14.1
52-50-608 FLEX PLAN	3.12	21.88	52.50	30.62	41.7
52-50-612 SUPPLIES	1,785.25	4,702.66	5,000.00	297.34	94.1
52-50-615 DUES & SUBSCRIPTIONS	46.93	1,498.78	900.00	(598.78)	166.5
52-50-618 ACCOUNTING SERVICES	.00	4,534.99	10,000.00	5,465.01	45.4
52-50-619 IT SERVICES	.00	730.45	1,580.00	849.55	46.2
52-50-620 SOFTWARE	257.32	2,375.96	3,000.00	624.04	79.2
52-50-622 LEGAL SERVICES	.00	786.98	10,000.00	9,213.02	7.9
52-50-623 ADVERTISING	.00	195.00	500.00	305.00	39.0
52-50-629 UTILITIES-COMMUNICATIONS	73.08	1,497.65	2,700.00	1,202.35	55.5
52-50-635 INSURANCE	.00	10,346.50	8,800.00	(1,546.50)	117.6
52-50-654 VEHICLE REPAIRS AND MAINT	.00	32.51	800.00	767.49	4.1
52-50-658 VEHICLE FUEL	136.24	461.51	350.00	(111.51)	131.9
52-50-659 BUILDING MAINTENANCE	5,063.00	5,448.00	.00	(5,448.00)	.0
52-50-667 BACKHOE LEASE	.00	.00	5,250.00	5,250.00	.0
52-50-671 TRUCK LEASE	230.75	1,615.25	3,000.00	1,384.75	53.8
52-50-675 BANK & SERVICE FEES	102.03	1,948.99	3,900.00	1,951.01	50.0
52-50-677 TRAVEL/CONF/MEALS	4.30	113.56	1,500.00	1,386.44	7.6
52-50-684 CERTS & TRAINING	.00	50.00	1,000.00	950.00	5.0
52-50-690 COMPUTER & OFFICE EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
52-50-694 CLOTHING & PROTECTIVE GEAR	104.84	391.77	1,000.00	608.23	39.2
TOTAL EXPENSES	18,250.82	122,839.95	299,243.95	176,404.00	41.1
<u>EXPENSES</u>					
52-52-621 ENGINEERING SERVICES	.00	22,646.45	10,000.00	(12,646.45)	226.5
52-52-626 ELECTRICITY	.00	7,432.13	20,000.00	12,567.87	37.2
52-52-633 PROPANE	.00	11,812.26	15,000.00	3,187.74	78.8
52-52-637 ALARM	105.50	622.50	1,500.00	877.50	41.5
52-52-638 REPAIRS & MAINTENANCE	200.08	16,860.83	20,000.00	3,139.17	84.3
52-52-643 TESTING	1,152.00	10,368.00	17,000.00	6,632.00	61.0
52-52-646 WW CHEMICALS	.00	2,422.78	7,000.00	4,577.22	34.6
52-52-648 WASTE DISPOSAL	533.20	2,792.00	17,000.00	14,208.00	16.4
52-52-668 DEBT PAYMENT	.00	.00	210,000.00	210,000.00	.0
52-52-674 INTEREST EXPENSE	.00	.00	38,110.00	38,110.00	.0
52-52-688 DEPRECIATION	9,221.15	64,548.05	.00	(64,548.05)	.0
TOTAL EXPENSES	11,211.93	139,505.00	355,610.00	216,105.00	39.2
TOTAL FUND EXPENDITURES	29,462.75	262,344.95	654,853.95	392,509.00	40.1

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	27,455.78	160,623.19	32,458.05	(128,165.14)	494.9

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

GARBAGE

ASSETS

53-10000	CASH COMBINED FUND	26,202.88	
53-10620	8819 PTIF PUBLIC GARBAGE RESER	20,337.17	
53-11500	ACCOUNTS RECEIVABLE	3,324.80	
53-16500	EQUIPMENT	29,961.00	
53-16900	ACCUMULATED DEPRECIATION	(26,172.20)	
	TOTAL ASSETS		53,653.65

LIABILITIES AND EQUITY

LIABILITIES

53-21100	ACCOUNTS PAYABLE	1,562.30	
	TOTAL LIABILITIES		1,562.30

FUND EQUITY

53-29100	FUND BALANCE	45,794.78	
	REVENUE OVER EXPENDITURES - YTD	6,296.57	
	BALANCE - CURRENT DATE	52,091.35	
	TOTAL FUND EQUITY		52,091.35
	TOTAL LIABILITIES AND EQUITY		53,653.65

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

GARBAGE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
53-30-460 GARBAGE INCOME	2,166.90	16,221.16	24,847.20	8,626.04	65.3
53-30-505 INTEREST FROM INVESTMENTS	6.22	48.72	200.00	151.28	24.4
TOTAL REVENUE	2,173.12	16,269.88	25,047.20	8,777.32	65.0
TOTAL FUND REVENUE	2,173.12	16,269.88	25,047.20	8,777.32	65.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2021

GARBAGE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
53-53-638 REPAIRS & MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
53-53-649 GARBAGE HAUL & DUMP	2,318.60	8,877.95	18,824.00	9,946.05	47.2
53-53-688 DEPRECIATION	156.48	1,095.36	.00	(1,095.36)	.0
TOTAL EXPENSES	2,475.08	9,973.31	22,824.00	12,850.69	43.7
TOTAL FUND EXPENDITURES	2,475.08	9,973.31	22,824.00	12,850.69	43.7
NET REVENUE OVER EXPENDITURES	(301.96)	6,296.57	2,223.20	(4,073.37)	283.2

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
JULY 31, 2021

COMBINED CASH FUND

ASSETS

99-10000	CASH ALLOCATED TO OTHER FUNDS	(818,593.94)	
99-10200	ZION'S CHECKING		805,690.59	
99-10800	CASH CLEARING - UTILITIES		12,906.98	
	TOTAL ASSETS			<u>3.63</u>

LIABILITIES AND EQUITY

LIABILITIES

99-21100	ACCOUNTS PAYABLE		3.63	
	TOTAL LIABILITIES			<u>3.63</u>
	TOTAL LIABILITIES AND EQUITY			<u>3.63</u>