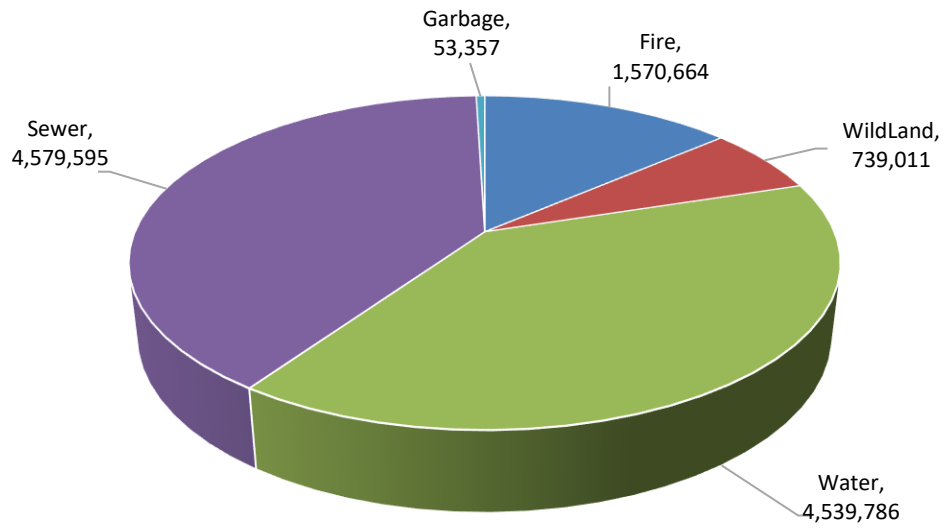
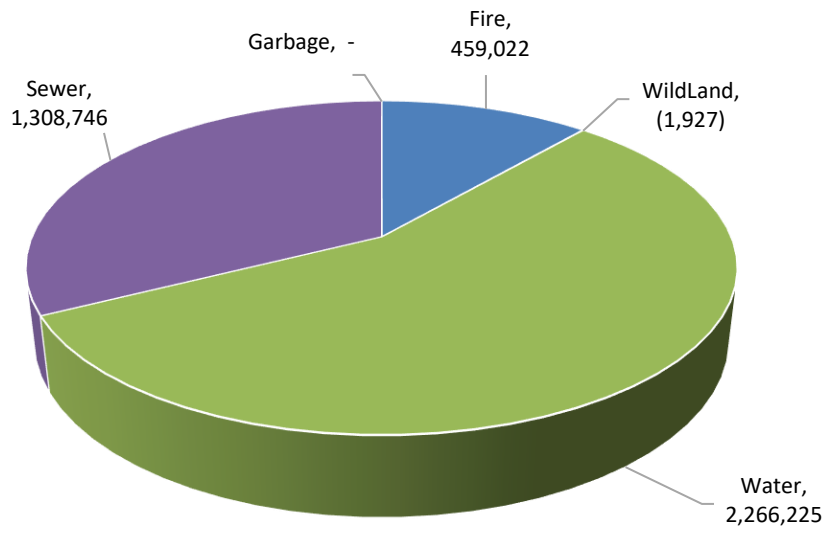


NORTH FORK SPECIAL SERVICE DISTRICT
FINANCIAL STATEMENTS
For the Months Ended August 31, 2021 and 2020

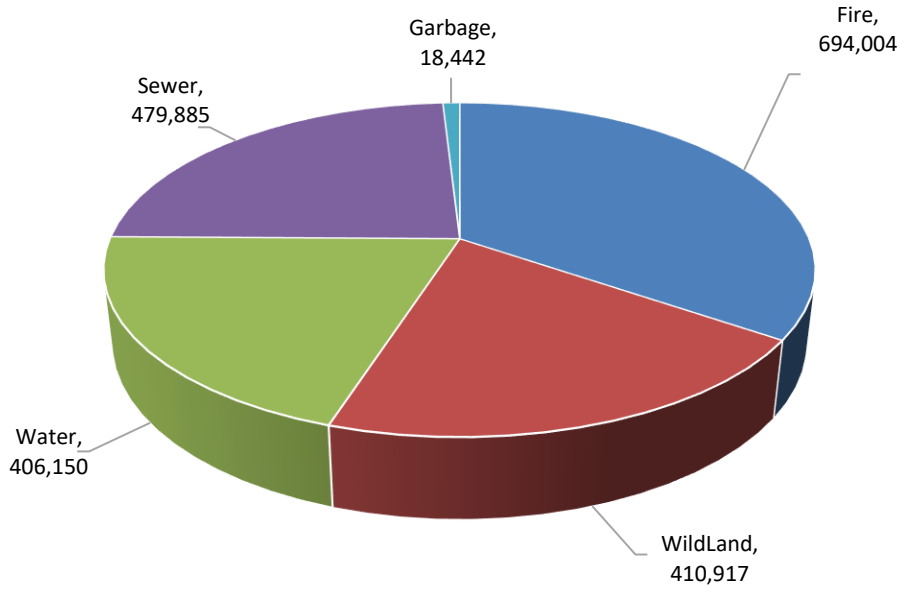
Assets



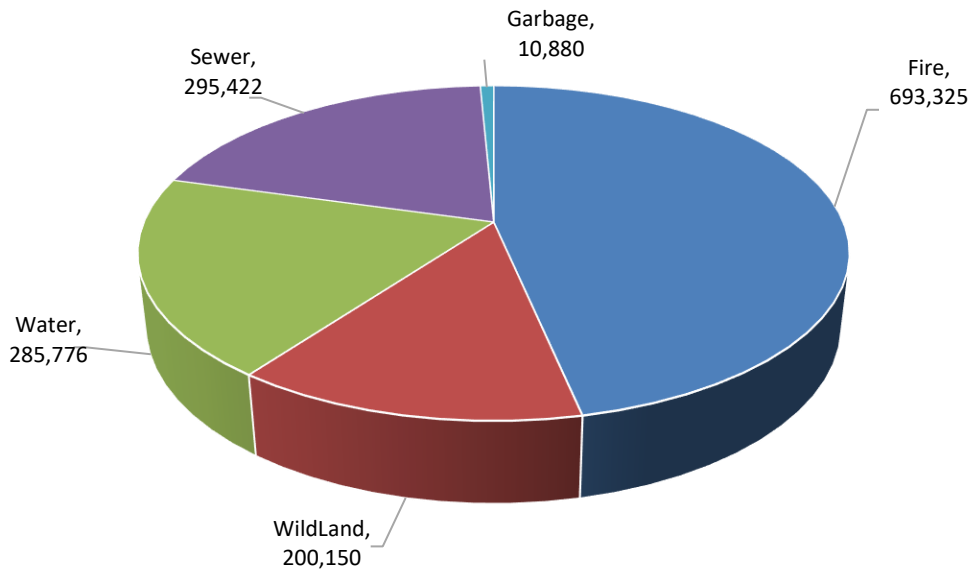
Liabilities



Revenue



Expenses



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

	2021	2020
ASSETS		
Current Assets		
Cash and investments	\$ 1,411,167	\$ 866,498
Restricted cash and investments	112,269	133,418
Accounts receivable, net	519,365	387,240
Property tax receivable	10,196	-
Total current assets	<u>2,052,997</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	8,498,188	7,632,511
Net pension asset	28,756	-
Total noncurrent assets	<u>9,429,419</u>	<u>9,445,978</u>
Total assets	<u>11,482,416</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	52,095	100,811
Accrued expenses	84,080	87,165
Current portion of capital leases	22,375	21,798
Total current liabilities	<u>286,767</u>	<u>337,734</u>
Noncurrent Liabilities		
Net pension liability	56,099	109,418
Note payable	-	(953)
Capital leases, net of current portion	326,879	421,949
Bonds payable, less current portion	3,362,325	3,686,362
Total noncurrent liabilities	<u>3,745,303</u>	<u>4,216,776</u>
Total liabilities	<u>4,032,070</u>	<u>4,554,510</u>
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS	61,915	24,757
NET POSITION		
Net investment in capital assets	5,531,354	5,134,369
Restricted	24,123	24,005
Unrestricted	1,914,079	1,193,225
Total net position	<u>\$ 7,469,556</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

August 31, 2021

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
ASSETS						
Current Assets						
Cash and investments	\$ 178,934	\$ 184,058	\$ 330,593	\$ 671,195	\$ 46,384	\$ 1,411,164
Restricted cash and investments	24,123	-	88,146	-	-	112,269
Accounts receivable, net	169,893	211,312	60,220	74,599	3,341	519,365
Property tax receivable	5,098	-	5,098	-	-	10,196
Prepaid expenses	-	-	-	-	-	-
Total current assets	378,048	395,370	484,057	745,794	49,725	2,052,994
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	1,068,277	343,641	3,248,837	3,833,801	3,632	8,498,188
Net pension asset	28,756	-	-	-	-	28,756
Total noncurrent assets	1,192,616	343,641	4,055,729	3,833,801	3,632	9,429,419
Total assets	1,570,664	739,011	4,539,786	4,579,595	53,357	11,482,413
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	37,589	(9,557)	16,733	7,328	-	52,093
Accrued expenses	52,089	7,630	12,178	12,182	-	84,079
Current portion of capital leases	22,375	-	-	-	-	22,375
Total current liabilities	113,865	(1,927)	155,314	19,510	-	286,762
Noncurrent Liabilities						
Net pension liability	56,099	-	-	-	-	56,099
Note payable	-	-	-	-	-	-
Capital leases, net of current portion	289,058	-	18,911	18,911	-	326,880
Bonds payable, less current portion	-	-	2,092,000	1,270,325	-	3,362,325
Total noncurrent liabilities	345,157	-	2,110,911	1,289,236	-	3,745,304
Total liabilities	459,022	(1,927)	2,266,225	1,308,746	-	4,032,066
DEFERRED INFLOWS OF RESOURCES RELATED TO PE	61,915	-	-	-	-	61,915
NET POSITION						
Net investment in capital assets	-	-	-	-	-	-
Unrestricted	1,130,851	740,939	2,273,561	3,270,851	53,357	7,469,559
Total net position	\$ 1,130,851	\$ 740,939	\$ 2,273,561	\$ 3,270,851	\$ 53,357	\$ 7,469,559

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 August 31, 2021 and 2020

	2021	2020
Operating Revenue		
Charges for services	\$ 1,893,520	\$ 1,044,648
Miscellaneous revenue	1,431	158
Total operating revenue	1,894,951	1,044,806
Operating Expenses		
General and administrative	385,597	304,869
Salaries and benefits	751,439	618,194
Repairs and maintenance	77,169	89,710
Depreciation and amortization	239,535	169,946
Bad debt	-	-
Total operating expenses	1,453,740	1,182,719
Operating Income	441,211	(137,913)
Nonoperating Revenue (Expenses)		
Property taxes	5,067	5,710
Donations	10,484	183
Interest income	12,383	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)	82,632	53,320
Change in Net Position	523,843	(84,593)
Net Position - Beginning	6,945,713	6,436,192
Net Position - Ending	\$ 7,469,556	\$ 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 August 31, 2021

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
Operating Revenues:						
Charges for services	\$ 581,220	\$ 410,917	\$ 403,331	\$ 479,664	\$ 18,388	\$ 1,893,520
Miscellaneous revenue	1,431	-	-	-	-	1,431
	<u>582,651</u>	<u>410,917</u>	<u>403,331</u>	<u>479,664</u>	<u>18,388</u>	<u>1,894,951</u>
Operating Expenses:						
Salaries and Benefits	411,453	144,303	97,841	97,842	-	751,439
General and Administrative	182,106	15,139	78,349	100,374	9,628	385,596
Repairs and Maintenance	17,576	31,548	4,608	23,437	-	77,169
Bad Debt	-	-	-	-	-	-
Depreciation	76,792	9,160	78,562	73,769	1,252	239,535
Total operating expenses	<u>687,927</u>	<u>200,150</u>	<u>259,360</u>	<u>295,422</u>	<u>10,880</u>	<u>1,453,739</u>
Operating income	(105,276)	210,767	143,971	184,242	7,508	441,212
Nonoperating Revenues (Expenses)						
Property Taxes	2,534	-	2,534	-	-	5,068
Grant revenue	86,512	-	-	-	-	86,512
Donations	10,484	-	-	-	-	10,484
Interest income	11,823	-	285	221	54	12,383
Capital outlay	-	-	-	-	-	-
Gain (loss) on the disposal of capital assets	-	-	-	-	-	-
Interest Expense	(5,398)	-	(26,416)	-	-	(31,814)
Total nonoperating revenue (expense)	<u>105,955</u>	<u>-</u>	<u>(23,597)</u>	<u>221</u>	<u>54</u>	<u>82,633</u>
Change in Net Position	679	210,767	120,374	184,463	7,562	523,845
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>\$ 1,130,851</u>	<u>\$ 740,939</u>	<u>\$ 2,273,561</u>	<u>\$ 3,270,851</u>	<u>\$ 53,357</u>	<u>\$ 7,469,559</u>

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

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 2,136,570	\$ 1,893,520	\$ 243,050	88.6%
Miscellaneous revenue	200	1,431		
Total operating revenue	<u>2,136,770</u>	<u>1,894,951</u>	<u>243,050</u>	
Operating Expenses				
Salaries and benefits	1,237,149	751,439	485,710	60.7%
General and administrative	612,849	385,596	227,253	62.9%
Repairs and maintenance	145,625	77,169	68,456	53.0%
Depreciation and amortization	339,500	239,535	99,965	70.6%
Bad debt		-	-	
Total operating expenses	<u>2,335,123</u>	<u>1,453,739</u>	<u>881,384</u>	62.3%
Operating Income	(198,353)	441,212	(638,334)	
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	12,383	12,417	49.9%
Grant revenue	94,000	86,512	7,488	92.0%
Gain on the disposal of capital assets		-	-	
Interest expense	<u>(104,203)</u>	<u>(31,814)</u>	<u>(72,389)</u>	30.5%
Total nonoperating revenue (expenses)	<u>188,597</u>	<u>82,632</u>	<u>105,965</u>	43.8%
Change in Net Position	(9,756)	523,844	(532,369)	
Net Position - Beginning	<u>6,945,713</u>	<u>6,945,713</u>	<u>-</u>	
Net Position - Ending	<u><u>\$ 6,935,957</u></u>	<u><u>\$ 7,469,557</u></u>	<u><u>\$ (532,369)</u></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 August 31, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,749,070	\$ 982,653
Cash paid to suppliers	(467,959)	(498,352)
Cash paid to employees and for employee benefits	(727,939)	(557,242)
Net cash provided by operating activities	553,172	(72,941)
Cash Flows from Noncapital Financing Activities		
Collection of property taxes	43,723	65,267
Grant revenue	86,512	62,587
Donations	10,484	183
Net cash provided by noncapital financing activities	140,719	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	(197,243)	(211,095)
Net cash used by capital and related financing activities	(572,166)	336,755
Cash Flows from Investing Activities		
Interest received	12,383	12,901
Net cash provided by investing activities	12,383	12,901
Net Change in Cash and Cash Equivalents	134,108	404,752
Cash and Cash Equivalents - Beginning	1,707,929	1,549,722
Cash and Cash Equivalents - Ending	<u>\$ 1,842,037</u>	<u>\$ 1,954,474</u>
Supplemental Data		
A reconciliation of operating income to cash flows provided by operating activities follows:		
Operating income	\$ 441,211	\$ (137,913)
Depreciation and amortization	239,535	169,946
Bad debts	-	-
Changes in operating assets and liabilities and deferred outflows/inflows of resources:		
Accounts receivable	(145,881)	(62,153)
Prepaid expenses	-	-
Accounts payable	(5,193)	(103,775)
Accrued expenses	23,500	60,954
Net pension asset, deferred outflows of resources, liabilities, and deferred inflows of resources	-	-
Net cash provided by operating activities	<u>\$ 553,172</u>	<u>\$ (72,941)</u>
Cash as classified on the statements of net position:		
Cash and investments	\$ 1,411,167	\$ 866,498
Restricted cash and investments	430,869	1,087,976
Total cash and investments	<u>\$ 1,842,036</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
 AUGUST 31, 2021

COMBINED CASH ACCOUNTS

99-10200	ZION'S CHECKING	894,822.11
	TOTAL COMBINED CASH	894,822.11
99-10800	CASH CLEARING - UTILITIES	(8,907.53)
99-10000	CASH ALLOCATED TO OTHER FUNDS	(885,910.95)
	TOTAL UNALLOCATED CASH	3.63

CASH ALLOCATION RECONCILIATION

20	ALLOCATION TO FIRE DEPARTMENT	(143,056.51)
22	ALLOCATION TO WILDLAND	184,057.84
51	ALLOCATION TO WATER	230,178.93
52	ALLOCATION TO SEWER	588,689.87
53	ALLOCATION TO GARBAGE	26,040.82
	TOTAL ALLOCATIONS TO OTHER FUNDS	885,910.95
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(885,910.95)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

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

FIRE DEPARTMENT

ASSETS

20-10000	CASH COMBINED FUND	(143,056.51)	
20-10400	PETTY CASH	342.00	
20-10610	0348 PTIF FIRE RESERVE	321,648.39	
20-10611	8554 PTIF HAZMAT RESERVE	24,122.56	
20-11500	ACCOUNTS RECEIVABLE	169,893.15	
20-11520	PROPERTY TAX RECEIVABLE	5,097.86	
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	(1,044,842.59)	
20-17000	NET PENSION ASSET	28,756.00	
20-17010	DEFERRED OUTFLOWS-PENSIONS	81,125.00	
	TOTAL ASSETS		1,651,788.42

LIABILITIES AND EQUITY

LIABILITIES

20-21100	ACCOUNTS PAYABLE	37,588.90	
20-22200	SALARIES & WAGES PAYABLE	11,595.29	
20-22500	RETIREMENT PAYABLE	1,368.62	
20-22510	NET PENSION LIABILITY	56,099.00	
20-22520	DEFERRED INFLOWS-PENSIONS	61,915.00	
20-22600	PAYROLL BENEFITS PAYABLE	103.80	
20-22700	WORKER'S COMP PAYABLE	25,949.35	
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	(1,121.33)	
20-28551	LEASE CURRENT PORTION	27,497.03	
20-28570	AMBULANCE LEASE	81,613.07	
	TOTAL LIABILITIES		520,937.84

FUND EQUITY

20-29100	FUND BALANCE	1,130,171.74	
	REVENUE OVER EXPENDITURES - YTD	678.84	
	BALANCE - CURRENT DATE	1,130,850.58	
	TOTAL FUND EQUITY		1,130,850.58

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

FIRE DEPARTMENT

TOTAL LIABILITIES AND EQUITY

1,651,788.42

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-30-400 FIRE FEES	50,940.67	487,647.48	540,000.00	52,352.52	90.3
20-30-410 FIRE/EMS GRANTS	.00	86,511.57	94,000.00	7,488.43	92.0
20-30-425 AMBULANCE INCOME	.00	32,970.61	138,452.67	105,482.06	23.8
20-30-470 INTEREST & FINANCE CHARGES	1,624.66	10,898.68	14,000.00	3,101.32	77.9
20-30-475 OTHER INCOME	.00	1,431.04	.00	(1,431.04)	.0
20-30-500 PROPERTY TAX INCOME	.00	2,533.67	80,000.00	77,466.33	3.2
20-30-505 INTEREST ON INVESTMENTS	96.41	924.56	5,000.00	4,075.44	18.5
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	52,661.74	694,003.59	941,452.67	247,449.08	73.7
TOTAL FUND REVENUE	52,661.74	694,003.59	941,452.67	247,449.08	73.7

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
20-45-600 SALARIES & WAGES	29,295.20	284,580.31	516,000.00	231,419.69	55.2
20-45-601 PAYROLL TAXES	2,865.62	24,927.21	39,474.00	14,546.79	63.2
20-45-602 RETIREMENT	3,111.71	25,633.23	31,153.59	5,520.36	82.3
20-45-603 MEDICAL, LTD, LIFE, AD&D	4,474.92	39,368.78	49,749.12	10,380.34	79.1
20-45-604 WORKER'S COMPENSATION	2,966.02	33,085.08	13,112.95	(19,972.13)	252.3
20-45-607 VACATION/SICK/HOLIDAY	124.40	3,757.98	21,710.00	17,952.02	17.3
20-45-608 FLEX PLAN	6.25	49.99	81.67	31.68	61.2
20-45-609 VOLUNTEER INCENTIVES	.00	50.00	.00	(50.00)	.0
20-45-612 SUPPLIES	216.85	6,314.96	6,000.00	(314.96)	105.3
20-45-614 MEDICAL SUPPLIES AND EQUIPMENT	213.59	8,550.89	15,000.00	6,449.11	57.0
20-45-615 DUES & SUBSCRIPTIONS	33.77	8,981.04	8,400.00	(581.04)	106.9
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	234.00	2,610.02	5,000.00	2,389.98	52.2
20-45-621 ENGINEERING SERVICES	.00	1,805.00	35,000.00	33,195.00	5.2
20-45-622 LEGAL SERVICES	385.16	3,120.35	1,000.00	(2,120.35)	312.0
20-45-623 ADVERTISING	.00	.00	250.00	250.00	.0
20-45-624 UDOT STATION 2 ELECTRICITY	34.22	214.64	400.00	185.36	53.7
20-45-629 UTILITIES-COMMUNICATIONS	692.71	3,528.23	5,000.00	1,471.77	70.6
20-45-632 PROPANE STATION 2	.00	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	.00	4,087.00	7,500.00	3,413.00	54.5
20-45-654 VEHICLES REPAIRS & MAINT	1,012.81	5,481.77	10,000.00	4,518.23	54.8
20-45-658 VEHICLE FUEL	.00	2,845.35	7,000.00	4,154.65	40.7
20-45-659 BUILDING MAINTENANCE	195.00	5,162.14	3,200.00	(1,962.14)	161.3
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	5,100.00	5,100.00	.00	100.0
20-45-674 BOND INTERST EXPENSE	.00	5,398.15	11,800.00	6,401.85	45.8
20-45-675 BANK & SERVICE FEES	302.00	5,888.34	13,000.00	7,111.66	45.3
20-45-677 TRAVEL/CONF/MEALS	45.66	121.85	3,500.00	3,378.15	3.5
20-45-681 TRAINING	.00	2,546.23	4,000.00	1,453.77	63.7
20-45-682 GRANT RECRUITMENT/RETENTION	.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	76,792.08	.00	(76,792.08)	.0
20-45-690 COMPUTER & OFFICE EQUIPMENT	.00	18.79	2,000.00	1,981.21	.9
20-45-694 CLOTHING & PROTECTIVE GEAR	95.52	38,574.12	40,000.00	1,425.88	96.4
20-45-696 RADIOS & PAGERS	13.94	9,060.07	35,000.00	25,939.93	25.9
TOTAL EXPENSES	56,555.86	693,324.75	957,012.00	263,687.25	72.5
TOTAL FUND EXPENDITURES	56,555.86	693,324.75	957,012.00	263,687.25	72.5
NET REVENUE OVER EXPENDITURES	(3,894.12)	678.84	(15,559.33)	(16,238.17)	4.4

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

WILDLAND

ASSETS

22-10000	CASH COMBINED FUND	184,057.84	
22-16010	FIRE EQUIPMENT	618,076.00	
22-16900	ACCUMULATED DEPRECIATION	(274,435.08)	
	TOTAL ASSETS		527,698.76

LIABILITIES AND EQUITY

LIABILITIES

22-21100	ACCOUNTS PAYABLE	(9,559.58)	
22-22700	WORKER'S COMP PAYABLE	7,630.67	
	TOTAL LIABILITIES		(1,928.91)

FUND EQUITY

22-29100	FUND BALANCE	530,172.47	
	REVENUE OVER EXPENDITURES - YTD	(544.80)	
	BALANCE - CURRENT DATE	529,627.67	
	TOTAL FUND EQUITY		529,627.67
	TOTAL LIABILITIES AND EQUITY		527,698.76

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

		WILDLAND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
22-30-415	WILDLAND INCOME	46,312.50	199,605.35	150,000.00	(49,605.35)	133.1
	TOTAL REVENUE	46,312.50	199,605.35	150,000.00	(49,605.35)	133.1
	TOTAL FUND REVENUE	46,312.50	199,605.35	150,000.00	(49,605.35)	133.1

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WILDLAND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
22-47-600 SALARIES & WAGES	42,257.25	138,894.90	48,000.00	(90,894.90)	289.4
22-47-601 PAYROLL TAXES	2,556.94	7,337.41	3,672.00	(3,665.41)	199.8
22-47-604 WORKER'S COMPENSATION	1,248.30	(1,928.91)	1,262.40	3,191.31	(152.8)
22-47-638 REPAIRS & MAINTENANCE	.00	27,852.11	20,000.00	(7,852.11)	139.3
22-47-658 VEHICLE FUEL	100.00	3,695.94	2,500.00	(1,195.94)	147.8
22-47-677 TRAVEL/CONF/MEALS	1,133.11	1,231.06	8,000.00	6,768.94	15.4
22-47-681 TRAINING	.00	655.31	2,000.00	1,344.69	32.8
22-47-688 DEPRECIATION	2,098.06	9,159.80	.00	(9,159.80)	.0
22-47-692 WL GEAR & TOOLS	3,006.13	13,252.53	22,000.00	8,747.47	60.2
TOTAL EXPENSES	52,399.79	200,150.15	107,434.40	(92,715.75)	186.3
TOTAL FUND EXPENDITURES	52,399.79	200,150.15	107,434.40	(92,715.75)	186.3
NET REVENUE OVER EXPENDITURES	(6,087.29)	(544.80)	42,565.60	43,110.40	(1.3)

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

WATER

ASSETS

51-10000	CASH COMBINED FUND	230,178.93	
51-10620	1470 PTIF WATER RESERVE	100,414.38	
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	60,219.72	
51-11520	PROPERTY TAX RECIEVABLE	5,097.86	
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	(1,361,447.01)	
	TOTAL ASSETS		4,539,784.98

LIABILITIES AND EQUITY

LIABILITIES

51-21100	ACCOUNTS PAYABLE	16,733.06	
51-22200	SALARIES & WAGES PAYABLE	2,065.02	
51-22600	PAYROLL BENEFITS PAYABLE	390.02	
51-22700	WORKER'S COMP PAYABLE	1,214.53	
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		2,266,224.34

FUND EQUITY

51-29100	FUND BALANCE	2,153,186.96	
	REVENUE OVER EXPENDITURES - YTD	120,373.68	
	BALANCE - CURRENT DATE	2,273,560.64	
	TOTAL FUND EQUITY		2,273,560.64
	TOTAL LIABILITIES AND EQUITY		4,539,784.98

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

		WATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
51-30-430	WATER INCOME	28,740.82	204,896.64	329,207.76	124,311.12	62.2
51-30-445	EXCESS WATER USAGE	39,630.95	197,657.92	394,028.38	196,370.46	50.2
51-30-475	OTHER INCOME	.00	776.67	.00	(776.67)	.0
51-30-500	PROPERTY TAX INCOME	.00	2,533.66	80,000.00	77,466.34	3.2
51-30-505	INTEREST ON INVESTMENTS	28.00	268.50	6,000.00	5,731.50	4.5
51-30-970	BOND INTEREST INCOME	.00	16.23	.00	(16.23)	.0
	TOTAL REVENUE	68,399.77	406,149.62	809,236.14	403,086.52	50.2
	TOTAL FUND REVENUE	68,399.77	406,149.62	809,236.14	403,086.52	50.2

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
51-50-600 SALARIES & WAGES	6,791.61	58,051.54	155,510.00	97,458.46	37.3
51-50-601 PAYROLL TAXES	516.49	4,487.33	11,896.52	7,409.19	37.7
51-50-602 RETIREMENT	1,332.47	11,078.71	22,948.53	11,869.82	48.3
51-50-603 MEDICAL, LTD, LIFE, AD&D	2,375.44	18,630.12	29,733.81	11,103.69	62.7
51-50-604 WORKER'S COMPENSATION	650.80	3,573.74	4,089.91	516.17	87.4
51-50-607 VACATION/SICK/HOLIDAY	62.20	1,993.00	13,732.68	11,739.68	14.5
51-50-608 FLEX PLAN	4.38	26.26	52.50	26.24	50.0
51-50-612 SUPPLIES	80.00	3,128.42	2,500.00	(628.42)	125.1
51-50-615 DUES & SUBSCRIPTIONS	79.66	2,189.96	2,400.00	210.04	91.3
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	234.00	2,610.02	3,000.00	389.98	87.0
51-50-622 LEGAL SERVICES	4,726.67	9,639.34	10,000.00	360.66	96.4
51-50-623 ADVERTISING	.00	195.00	250.00	55.00	78.0
51-50-629 UTILITIES-COMMUNICATIONS	995.93	2,493.52	2,700.00	206.48	92.4
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	.00	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	1,846.00	3,200.00	1,354.00	57.7
51-50-675 BANK & FINANCE CHARGES	241.72	1,807.63	3,900.00	2,092.37	46.4
51-50-677 TRAVEL/CONF/MEALS	73.25	210.84	1,500.00	1,289.16	14.1
51-50-684 CERTS & TRAINING	200.00	200.00	1,000.00	800.00	20.0
51-50-690 COMPUTER & OFFICE EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
51-50-694 CLOTHING & PROTECTIVE GEAR	.00	404.64	1,000.00	595.36	40.5
TOTAL EXPENSES	18,595.37	138,500.52	309,343.95	170,843.43	44.8

<u>EXPENSES</u>					
51-51-621 ENGINEERING SERVICES	4,271.25	26,361.23	20,000.00	(6,361.23)	131.8
51-51-625 ELECTRIC ASPEN GROVE PUMPHOUSE	693.95	3,680.77	6,000.00	2,319.23	61.4
51-51-626 ELECTRIC ASPEN GROVE WET WELL	.00	942.73	1,000.00	57.27	94.3
51-51-628 ELECTRICITY STEWART TANK	237.92	2,317.79	6,000.00	3,682.21	38.6
51-51-638 REPAIRS & MAINTENANCE	1,956.55	3,958.00	35,000.00	31,042.00	11.3
51-51-640 WATER LINE & METER REPAIRS	.00	.00	30,000.00	30,000.00	.0
51-51-642 WATER TESTS	125.00	853.00	5,712.00	4,859.00	14.9
51-51-645 WATER CHEMICALS	.00	87.20	2,000.00	1,912.80	4.4
51-51-650 WATER RIGHTS	.00	2,153.70	200.00	(1,953.70)	1076.9
51-51-668 BOND & DEBT PAYMENTS	.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	1,559.74	1,942.82	1,800.00	(142.82)	107.9
51-51-688 DEPRECIATION	9,820.26	78,562.08	.00	(78,562.08)	.0
TOTAL EXPENSES	18,664.67	147,275.42	302,130.00	154,854.58	48.8

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

	WATER				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND EXPENDITURES	37,260.04	285,775.94	611,473.95	325,698.01	46.7
NET REVENUE OVER EXPENDITURES	<u>31,139.73</u>	<u>120,373.68</u>	<u>197,762.19</u>	<u>77,388.51</u>	<u>60.9</u>

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

SEWER

ASSETS

52-10000	CASH COMBINED FUND	588,689.87	
52-10620	8818 PTIF WASTEWATER RESERVE	82,504.83	
52-11500	ACCOUNTS RECEIVABLE	74,599.31	
52-16400	WASTEWATER SYSTEM	5,217,547.47	
52-16900	ACCUMULATED DEPRECIATION	(1,383,746.12)	
	TOTAL ASSETS		4,579,595.36

LIABILITIES AND EQUITY

LIABILITIES

52-21100	ACCOUNTS PAYABLE	7,328.45	
52-22200	SALARIES & WAGES PAYABLE	2,065.01	
52-22600	PAYROLL BENEFITS PAYABLE	389.71	
52-22700	WORKER'S COMP PAYABLE	1,218.37	
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		1,308,745.57

FUND EQUITY

52-29100	FUND BALANCE	3,086,388.28	
	REVENUE OVER EXPENDITURES - YTD	184,461.51	
	BALANCE - CURRENT DATE	3,270,849.79	
	TOTAL FUND EQUITY		3,270,849.79
	TOTAL LIABILITIES AND EQUITY		4,579,595.36

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-30-465 SEWER INCOME	56,893.30	470,973.42	687,312.00	216,338.58	68.5
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	23.00	187.92	.00	(187.92)	.0
TOTAL REVENUE	56,916.30	479,884.44	687,312.00	207,427.56	69.8
TOTAL FUND REVENUE	56,916.30	479,884.44	687,312.00	207,427.56	69.8

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
52-50-600 PW SALARIES & WAGES	6,791.59	58,051.26	155,510.00	97,458.74	37.3
52-50-601 PAYROLL TAXES	516.38	4,486.46	11,896.52	7,410.06	37.7
52-50-602 RETIREMENT	1,332.38	11,078.31	22,948.53	11,870.22	48.3
52-50-603 MEDICAL, LTD, LIFE, AD&D	2,375.36	18,629.62	29,733.81	11,104.19	62.7
52-50-604 WORKER'S COMPENSATION	650.80	3,577.57	4,089.91	512.34	87.5
52-50-607 VACATION/SICK/HOLIDAY	62.20	1,993.00	13,732.68	11,739.68	14.5
52-50-608 FLEX PLAN	4.37	26.25	52.50	26.25	50.0
52-50-612 SUPPLIES	79.99	4,782.65	5,000.00	217.35	95.7
52-50-615 DUES & SUBSCRIPTIONS	1.66	1,500.44	900.00	(600.44)	166.7
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	234.00	2,609.96	3,000.00	390.04	87.0
52-50-622 LEGAL SERVICES	385.17	1,755.81	10,000.00	8,244.19	17.6
52-50-623 ADVERTISING	.00	195.00	500.00	305.00	39.0
52-50-629 UTILITIES-COMMUNICATIONS	995.97	2,493.62	2,700.00	206.38	92.4
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	.00	461.51	350.00	(111.51)	131.9
52-50-659 BUILDING MAINTENANCE	.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	1,846.00	3,000.00	1,154.00	61.5
52-50-675 BANK & SERVICE FEES	301.45	2,250.44	3,900.00	1,649.56	57.7
52-50-677 TRAVEL/CONF/MEALS	.00	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	.00	391.77	1,000.00	608.23	39.2
TOTAL EXPENSES	13,962.07	137,385.68	299,243.95	161,858.27	45.9
<u>EXPENSES</u>					
52-52-621 ENGINEERING SERVICES	1,539.75	26,840.30	10,000.00	(16,840.30)	268.4
52-52-626 ELECTRICITY	1,420.75	8,852.88	20,000.00	11,147.12	44.3
52-52-633 PROPANE	.00	11,812.26	15,000.00	3,187.74	78.8
52-52-637 ALARM	27.50	650.00	1,500.00	850.00	43.3
52-52-638 REPAIRS & MAINTENANCE	.00	17,494.83	20,000.00	2,505.17	87.5
52-52-643 TESTING	1,920.00	12,288.00	17,000.00	4,712.00	72.3
52-52-646 WW CHEMICALS	40.00	2,462.78	7,000.00	4,537.22	35.2
52-52-648 WASTE DISPOSAL	1,075.00	3,867.00	17,000.00	13,133.00	22.8
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	73,769.20	.00	(73,769.20)	.0
TOTAL EXPENSES	15,244.15	158,037.25	355,610.00	197,572.75	44.4
TOTAL FUND EXPENDITURES	29,206.22	295,422.93	654,853.95	359,431.02	45.1

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	27,710.08	184,461.51	32,458.05	(152,003.46)	568.3

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

GARBAGE

ASSETS

53-10000	CASH COMBINED FUND	26,040.82	
53-10620	8819 PTIF PUBLIC GARBAGE RESER	20,342.84	
53-11500	ACCOUNTS RECEIVABLE	3,341.71	
53-16500	EQUIPMENT	29,961.00	
53-16900	ACCUMULATED DEPRECIATION	(26,328.68)	
	TOTAL ASSETS		53,357.69

LIABILITIES AND EQUITY

FUND EQUITY

53-29100	FUND BALANCE	45,794.78	
	REVENUE OVER EXPENDITURES - YTD	7,562.91	
	BALANCE - CURRENT DATE	53,357.69	
	TOTAL FUND EQUITY		53,357.69
	TOTAL LIABILITIES AND EQUITY		53,357.69

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2021

GARBAGE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
53-30-460	GARBAGE INCOME	2,166.90	18,388.06	24,847.20	6,459.14	74.0
53-30-505	INTEREST FROM INVESTMENTS	5.67	54.39	200.00	145.61	27.2
TOTAL REVENUE		2,172.57	18,442.45	25,047.20	6,604.75	73.6
TOTAL FUND REVENUE		2,172.57	18,442.45	25,047.20	6,604.75	73.6

NORTH FORK SPECIAL SERVICE DISTRICT, UT
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 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	749.75	9,627.70	18,824.00	9,196.30	51.2
53-53-688 DEPRECIATION	156.48	1,251.84	.00	(1,251.84)	.0
TOTAL EXPENSES	906.23	10,879.54	22,824.00	11,944.46	47.7
TOTAL FUND EXPENDITURES	906.23	10,879.54	22,824.00	11,944.46	47.7
NET REVENUE OVER EXPENDITURES	1,266.34	7,562.91	2,223.20	(5,339.71)	340.2

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

COMBINED CASH FUND

ASSETS

99-10000	CASH ALLOCATED TO OTHER FUNDS	(885,910.95)	
99-10200	ZION'S CHECKING		894,822.11	
99-10800	CASH CLEARING - UTILITIES	(8,907.53)	
	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>