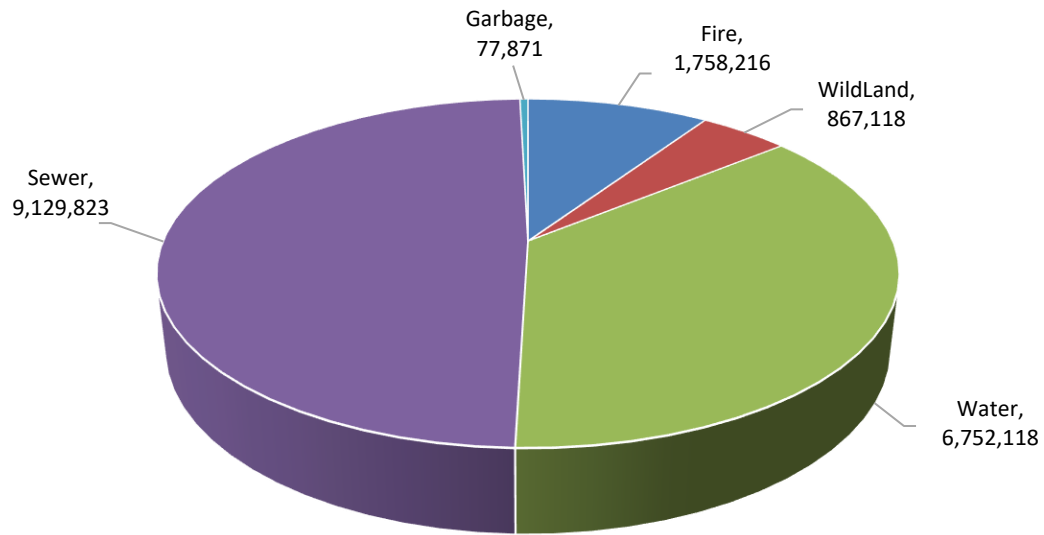


NORTH FORK SPECIAL SERVICE DISTRICT

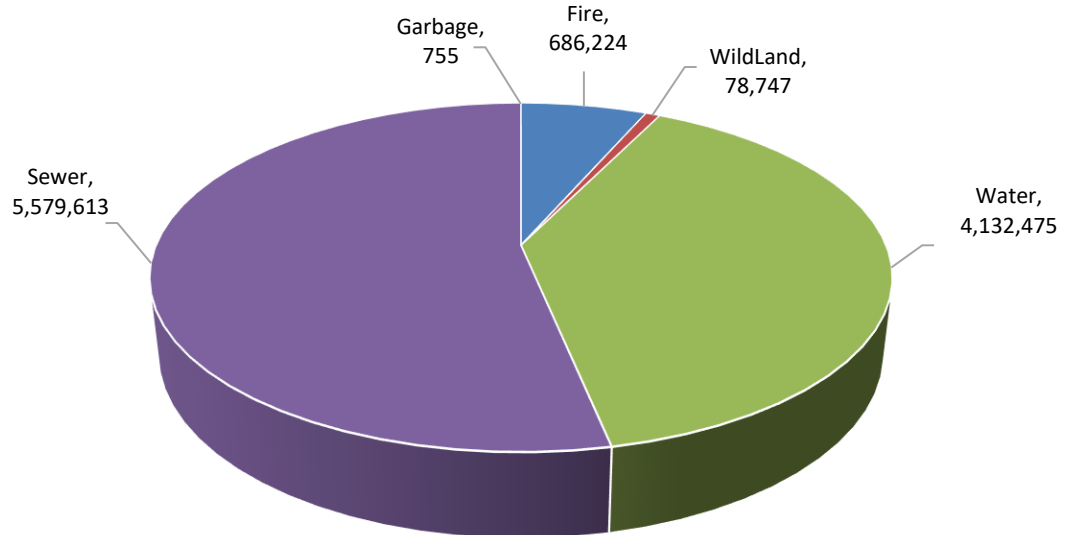
FINANCIAL STATEMENTS

For the Months Ended March 31, 2024 and 2023

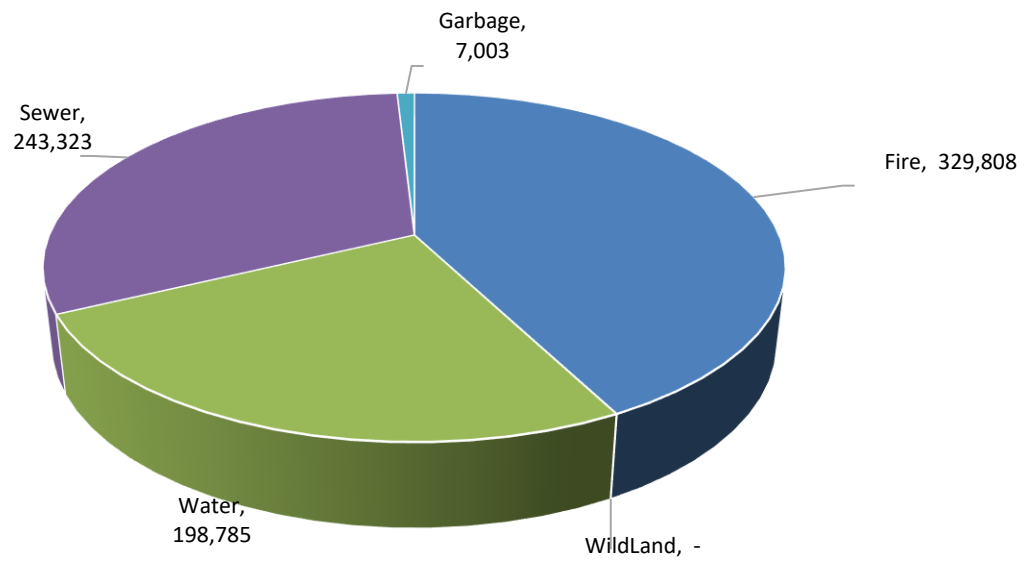
Assets



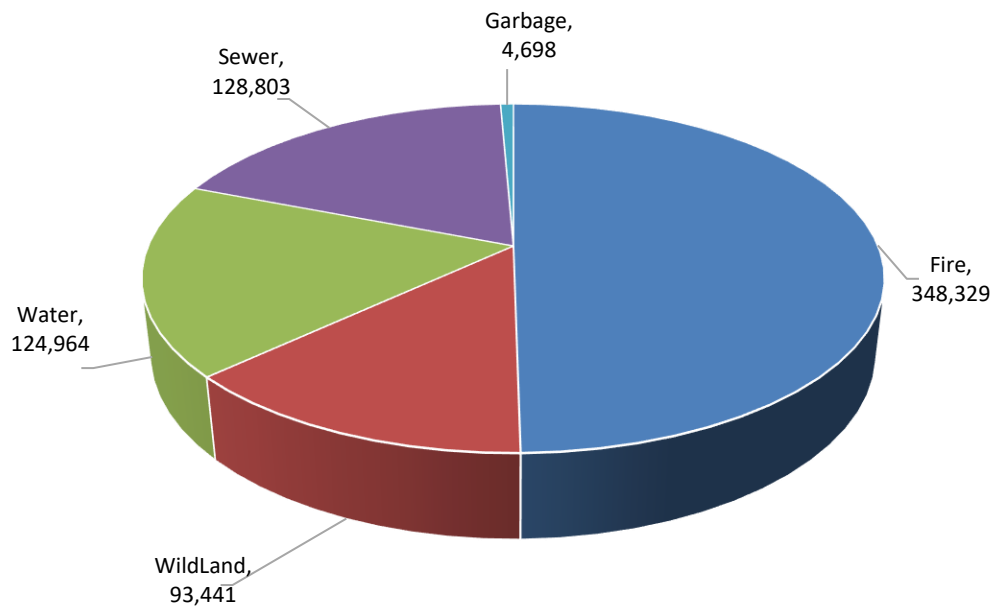
Liabilities



Revenue



Expenses



NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)
Statements of Net Position
March 31, 2024 and 2023

	2024	2023
ASSETS		
Current Assets		
Cash and investments	\$ 2,176,150	\$ 1,490,785
Restricted cash and investments	7,523,723	7,294,541
Accounts receivable, net	256,836	212,298
Property tax receivable	31,877	(842)
Prepaid expenses	-	-
Total current assets	9,988,586	8,996,782
Noncurrent Assets		
Restricted cash and investments	-	-
Land and water shares	533,284	533,254
Construction in progress	176,291	69,699
Depreciable, net of accumulated depreciation	7,646,981	8,008,915
Right to use assets, net	-	-
Net pension asset	240,004	67,248
Total noncurrent assets	8,596,560	8,679,116
Total assets	18,585,146	17,675,898
DEFERRED OUTFLOWS OF RESOURCES RELATED TO PENSIONS	105,046	85,441
LIABILITIES		
Current Liabilities		
Current portion of bonds payable	128,000	125,000
Accrued interest payable	4,591	4,591
Accounts payable	96,253	20,180
Accrued expenses	346,247	67,857
Unearned revenue	7,083,621	5,998,754
Current portion of notes payable	53,116	22,967
Total current liabilities	7,711,828	6,239,349
Noncurrent Liabilities		
Net pension liability	-	9,500
Notes payable	179,666	-
Leases payable, net of current portion	-	268,156
Bonds payable, less current portion	2,586,325	2,809,325
Total noncurrent liabilities	2,765,991	3,086,981
Total liabilities	10,477,819	9,326,330
DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS	224,057	110,129
NET POSITION		
Net investment in capital assets	5,497,360	5,388,958
Restricted	592,195	24,843
Unrestricted	1,898,761	2,911,079
Total net position	\$ 7,988,316	\$ 8,324,880

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

NORTH FORK SPECIAL SERVICE DISTRICT**(A Component Unit of Utah County)****Statements of Revenues, Expenses, and Changes in Net Position**

For the Months Ended March 31, 2024 and 2023

	2024	2023
Operating Revenues		
Charges for services	\$ 647,140	\$ 607,560
Miscellaneous revenue	222	2,036
Total operating revenues	647,362	609,596
Operating Expenses		
Salaries and benefits	526,593	321,691
General and administrative	168,704	123,313
Repairs and maintenance	4,940	14,751
Depreciation and amortization	-	-
Bad debt	-	-
Total operating expenses	700,237	459,755
Operating Income	(52,875)	149,841
Nonoperating Revenue (Expenses)		
Property taxes	17,671	21,802
Donations	100	10,033
Interest income	113,786	81,431
Grant revenue	5,000	8,485
Capital outlay	(219,246)	(153,670)
Gain (loss) on the disposal of capital assets	-	-
Loss on well construction	-	-
Interest expense	-	-
Total nonoperating revenue (expenses)	(82,689)	(31,919)
Change in Net Position	(135,564)	117,922
Net Position - Beginning	8,123,880	8,206,959
Net Position - Ending	\$ 7,988,316	\$ 8,324,881

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 March 31, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities		
Cash received from customers	\$ 1,038,997	\$ -
Cash paid to suppliers	(166,032)	-
Cash paid to employees and for employee benefits	(358,482)	-
Net cash provided by operating activities	514,483	-
Cash Flows from Noncapital Financing Activities		
Collection of property taxes	17,671	-
Grants received	5,000	-
Donations	100	-
Net cash provided by noncapital financing activities	22,771	-
Cash Flows from Capital and Related Financing Activities		
Interest paid	-	-
Purchases of capital assets	(219,246)	-
Principal payments on bonds and notes payable	-	-
Net cash used by capital and related financing activities	(219,246)	-
Cash Flows from Investing Activities		
Interest received	113,786	-
Net cash provided by investing activities	113,786	-
Net Change in Cash and Cash Equivalents	431,794	-
Cash and Cash Equivalents - Beginning	9,283,775	-
Cash and Cash Equivalents - Ending	<u>\$ 9,715,569</u>	<u>\$ -</u>
Supplemental Data		
A reconciliation of operating income to cash flows provided by operating activities follows:		
Operating income	\$ (52,875)	\$ 530,004
Depreciation and amortization	-	367,933
Changes in operating assets and liabilities and deferred outflows/inflows of resources:		
Accounts receivable	391,635	60,381
Accounts payable	7,612	28,763
Accrued expenses	168,111	25,900
Net pension asset, deferred outflows of resources, liabilities, and deferred inflows of resources	-	(41,193)
Net cash provided by operating activities	<u>\$ 514,483</u>	<u>\$ 971,788</u>
Cash as classified on the statements of net position:		
Cash and investments	\$ 2,176,150	\$ 1,701,392
Restricted cash and investments	7,523,723	431,850
Total cash and investments	<u>\$ 9,699,873</u>	<u>\$ 2,133,242</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 Revenue, Expenses, and Changes in Net Position - Budget to Actual****For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ (282,183)	\$ 647,140	\$ (929,323)	-229.3%
Miscellaneous revenue	(1,510)	222		-14.7%
Total operating revenue	(283,693)	647,362	(929,323)	-228.2%
Operating Expenses				
Salaries and benefits	(156,632)	526,591	(683,223)	-336.2%
General and administrative	12,723	168,704	(155,981)	1326.0%
Repairs and maintenance	69,975	4,940	65,035	7.1%
Depreciation and amortization	(15,185)	-	(15,185)	0.0%
Bad debt		-	-	0.0%
Total operating expenses	(89,120)	700,235	(789,355)	-785.7%
Operating Income	(194,574)	(52,873)	(139,968)	27.2%
Nonoperating Revenue (Expenses)				
Property taxes	-	17,671	(17,671)	0.0%
Donations	(3,014)	100	(3,114)	-3.3%
Interest income	177,790	113,786	64,004	64.0%
Grant revenue	(1,893,000)	5,000	(1,898,000)	-0.3%
Capital outlay	-	(219,246)	219,246	0.0%
Gain on the disposal of capital assets	-	-	-	0.0%
Loss on well construction	-	-	-	0.0%
Interest expense	(77,589)	-	(77,589)	0.0%
Total nonoperating revenue (expenses)	(1,795,813)	(82,689)	(1,713,124)	4.6%
Change in Net Position	(1,990,386)	(135,562)	(1,853,092)	
Net Position - Beginning	8,123,880	8,123,880	-	
Net Position - Ending	<u>\$ 6,133,494</u>	<u>\$ 7,988,318</u>	<u>\$ (1,853,092)</u>	

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

DEPARTMENT
REPORTS

NORTH FORK SPECIAL SERVICE DISTRICT
(A Component Unit of Utah County)

Statements of Net Position

December 31	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
ASSETS						
Current Assets						
Cash and investments	\$ 442,565	\$ 576,607	\$ 807,146	\$ 273,870	\$ 75,962	\$ 2,176,150
Restricted cash and investments	74	-	2,436,933	5,086,716	-	7,523,723
Accounts receivable, net	129,020	8,485	60,306	56,367	2,658	256,836
Property tax receivable	22,020	-	9,857	-	-	31,877
Prepaid expenses	-	-	-	-	-	-
Total current assets	593,679	585,092	3,314,242	5,416,953	78,620	9,988,586
Noncurrent Assets						
Restricted cash and investments	-	-	-	-	-	-
Land and water rights	95,583	-	437,701	-	-	533,284
Construction in progress	-	-	39,456	136,835	-	176,291
Depreciable, net of accumulated depreciation	828,950	282,026	2,960,719	3,576,035	(749)	7,646,981
Right to use assets, net	-	-	-	-	-	-
Net pension asset	240,004	-	-	-	-	240,004
Total noncurrent assets	1,164,537	282,026	3,437,876	3,712,870	(749)	8,596,560
Total assets	1,758,216	867,118	6,752,118	9,129,823	77,871	18,585,146
DEFERRED OUTFLOWS OF RESOURCES RELATED TO F	105,046	-	-	-	-	105,046
LIABILITIES						
Current Liabilities						
Current portion of bonds payable	-	-	128,000	-	-	128,000
Accrued interest payable	1,812	-	2,775	-	-	4,587
Accounts payable	27,501	16,569	31,318	20,109	755	96,252
Accrued expenses	174,129	62,178	55,059	54,881	-	346,247
Unearned revenue	250,000	-	1,954,323	4,879,298	-	7,083,621
Current portion of notes payable	53,116	-	-	-	-	53,116
Total current liabilities	506,558	78,747	2,171,475	4,954,288	755	7,711,823
Noncurrent Liabilities						
Net pension liability	-	-	-	-	-	-
Note payable	179,666	-	-	-	-	179,666
Capital leases, net of current portion	-	-	-	-	-	-
Bonds payable, less current portion	-	-	1,961,000	625,325	-	2,586,325
Total noncurrent liabilities	179,666	-	1,961,000	625,325	-	2,765,991
Total liabilities	686,224	78,747	4,132,475	5,579,613	755	10,477,814
DEFERRED INFLOWS OF RESOURCES RELATED TO PEI	224,057	-	-	-	-	224,057
NET POSITION						
Net investment in capital assets	691,751	282,026	1,348,876	3,087,545	(749)	5,409,449
Restricted	(128,933)	-	482,610	207,418	-	561,095
Unrestricted	390,162	506,346	788,192	255,211	77,863	2,017,774
Total net position	\$ 952,980	\$ 788,372	\$ 2,619,678	\$ 3,550,174	\$ 77,114	\$ 7,988,318

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

Northfork Special Service District
Statements of Revenues, Expenses, and Changes in Net Position
For the Months Ended March 31, 2024

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
Operating Revenues:						
Charges for services	\$ 306,401	\$ -	\$ 160,647	\$ 173,387	\$ 6,704	\$ 647,139
Miscellaneous revenue	222	-	-	-	-	222
	<u>306,623</u>	<u>-</u>	<u>160,647</u>	<u>173,387</u>	<u>6,704</u>	<u>647,361</u>
Operating Expenses:						
Salaries and Benefits	289,333	77,068	80,107	80,084	-	526,592
General and Administrative	53,679	14,016	42,488	53,823	4,698	168,704
Repairs and Maintenance	5,317	2,357	2,369	(5,104)	-	4,939
Bad Debt	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total operating expenses	<u>348,329</u>	<u>93,441</u>	<u>124,964</u>	<u>128,803</u>	<u>4,698</u>	<u>700,235</u>
Operating income	<u>(41,706)</u>	<u>(93,441)</u>	<u>35,683</u>	<u>44,584</u>	<u>2,006</u>	<u>(52,874)</u>
Nonoperating Revenues (Expenses)						
Property Taxes	8,836	-	8,836	-	-	17,672
Donations	100	-	-	-	-	100
Interest income	14,249	-	29,302	69,936	299	113,786
Grant revenue	5,000	-	-	-	-	5,000
Capital outlay	(9,795)	-	(78,971)	(130,480)	-	(219,246)
Gain (loss) on the disposal of capital assets	-	-	-	-	-	-
Loss on well construction	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Total nonoperating revenue (expense)	<u>18,390</u>	<u>-</u>	<u>(40,833)</u>	<u>(60,544)</u>	<u>299</u>	<u>(82,688)</u>
Change in Net Position	<u>(23,316)</u>	<u>(93,441)</u>	<u>(5,150)</u>	<u>(15,960)</u>	<u>2,305</u>	<u>(135,562)</u>
Net Position - Beginning	<u>976,296</u>	<u>881,813</u>	<u>2,624,828</u>	<u>3,566,134</u>	<u>74,809</u>	<u>8,123,880</u>
Net Position - Ending	<u>\$ 952,980</u>	<u>\$ 788,372</u>	<u>\$ 2,619,678</u>	<u>\$ 3,550,174</u>	<u>\$ 77,114</u>	<u>\$ 7,988,318</u>

NORTH FORK SPECIAL SERVICE DISTRICT

(A Component Unit of Utah County)

Statements of Cash Flows

For the Months Ended March 31, 2024 and 2023

	20 Fire	22 WildLand	51 Water	52 Sewer	53 Garbage	Total
Cash Flows from Operating Activities						
Cash received from customers	\$ 314,410	\$ 333,281	\$ 165,212	\$ 179,841	\$ 6,383	\$ 999,127
Cash paid to suppliers	(87,084)	194	(27,077)	(45,923)	(4,720)	(164,610)
Cash paid to employees and for employee benefits	(153,548)	(45,993)	(38,649)	(38,804)	-	(276,994)
Net cash provided by operating activities	73,778	287,482	99,486	95,114	1,663	557,523
Cash Flows from Noncapital Financing Activities						
Collection of property taxes	8,836	-	20,998	-	-	29,834
Grant revenue	255,000	-	-	1,000,000	-	1,255,000
Donations	100	-	-	-	-	100
Net cash provided by noncapital financing activities	263,936	-	20,998	1,000,000	-	1,284,934
Cash Flows from Capital and Related Financing Activities						
Interest paid	-	-	-	-	-	-
Purchases of capital assets	85,533	43,515	49,797	(20,040)	1,877	160,682
Proceeds from the sale of capital assets	-	-	-	-	-	-
Principal payments on bonds, leases, and notes payable	(17,216)	-	-	(220,000)	-	(237,216)
Net cash used by capital and related financing activities	68,317	43,515	49,797	(240,040)	1,877	(76,534)
Cash Flows from Investing Activities						
Interest received	14,250	-	29,302	69,936	300	113,788
Net cash provided by investing activities	14,250	-	29,302	69,936	300	113,788
Net Change in Cash and Cash Equivalents	420,281	330,997	199,583	925,010	3,840	1,879,711
Cash and Cash Equivalents - Beginning	348,040	391,763	3,081,827	4,507,556	62,370	8,391,556
Cash and Cash Equivalents - Ending	<u>\$ 768,321</u>	<u>\$ 722,760</u>	<u>\$ 3,281,410</u>	<u>\$ 5,432,566</u>	<u>\$ 66,210</u>	<u>\$ 10,271,267</u>
Supplemental Data						
A reconciliation of operating income to cash flows provided by operating activities follows:						
Operating income	\$ (41,706)	\$ (93,441)	\$ 35,683	\$ 44,584	\$ 2,006	\$ (52,874)
Depreciation and amortization	-	-	-	-	1	1
Bad debts	-	-	-	-	-	-
Changes in operating assets and liabilities and deferred outflows/inflows of resources:						
Accounts receivable	7,787	333,281	4,565	6,454	(321)	351,766
Prepaid expenses	-	-	-	-	-	-
Accounts payable	(28,088)	16,567	17,780	2,796	(22)	9,033
Accrued expenses	135,785	31,075	41,458	41,280	-	249,598
Net pension asset, deferred outflows of resources, liabilities, and deferred inflows of resources	-	-	-	-	-	-
Net cash provided by operating activities	<u>\$ 73,778</u>	<u>\$ 287,482</u>	<u>\$ 99,486</u>	<u>\$ 95,114</u>	<u>\$ 1,664</u>	<u>\$ 557,524</u>
Cash as classified on the statements of net position:						
Cash and investments	\$ 442,565	\$ -	\$ 807,146	\$ 273,870	\$ 75,962	\$ 1,599,543
Restricted cash and investments	74	576,607	2,436,933	5,086,716	-	8,100,330
Total cash and investments	<u>\$ 442,639</u>	<u>\$ 576,607</u>	<u>\$ 3,244,079</u>	<u>\$ 5,360,586</u>	<u>\$ 75,962</u>	<u>\$ 9,699,873</u>

FIRE

NORTH FORK SPECIAL SERVICE DISTRICT**Fire****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024 and 2023**

	2024	2023	Change
Operating Revenue			
Charges for services	\$ 306,401	\$ 274,531	\$ 31,870
Miscellaneous revenue	222	2,036	(1,814)
Total operating revenue	306,623	276,567	30,056
Operating Expenses			
Salaries and Benefits	289,333	187,407	101,926
General and Administrative	53,679	46,372	7,307
Repairs and Maintenance	5,317	8,223	(2,906)
Bad Debt	-	-	-
Depreciation	-	-	-
Total operating expenses	348,329	242,002	106,327
Operating Income	(41,706)	34,565	(76,271)
Nonoperating Revenue (Expenses)			
Property taxes	8,836	16,983	(8,147)
Grant revenue	5,000	-	5,000
Donations	100	10,033	(9,933)
Interest income	14,249	10,165	4,084
Capital outlay	(9,795)	-	(9,795)
Gain on the disposal of capital assets	-	-	-
Loss on well construction	-	-	-
Interest expense	-	-	-
Total nonoperating revenue (expenses)	18,390	37,181	(18,791)
Change in Net Position	(23,316)	71,746	(95,062)
Net Position - Beginning	976,296	1,177,850	(201,554)
Net Position - Ending	\$ 952,980	\$ 1,249,596	\$ (296,616)

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

NORTH FORK SPECIAL SERVICE DISTRICT**Fire****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 1,030,780	\$ 306,401	\$ 724,379	29.7%
Miscellaneous revenue	<u>1,000</u>	<u>222</u>	<u>778</u>	22.2%
Total operating revenue	1,031,780	306,623	725,157	29.7%
Operating Expenses				
Salaries and Benefits	1,000,141	289,333	710,808	28.9%
General and Administrative	271,380	53,679	217,701	19.8%
Repairs and Maintenance	43,000	5,317	37,683	12.4%
Bad Debt	-	-	-	0.0%
Depreciation	<u>110,000</u>	<u>-</u>	<u>110,000</u>	0.0%
Total operating expenses	<u>1,424,521</u>	<u>348,329</u>	<u>1,076,192</u>	24.5%
Operating Income	(392,741)	(41,706)	(351,035)	
Nonoperating Revenue (Expenses)				
Property taxes	85,000	8,836	76,164	10.4%
Grant revenue	20,000	5,000	15,000	25.0%
Donations	15,000	100	14,900	0.7%
Interest income	19,000	14,249	4,751	75.0%
Capital outlay		(9,795)		
Gain on the disposal of capital assets	-	-	-	0.0%
Interest expense	<u>(9,000)</u>	<u>-</u>	<u>(9,000)</u>	0.0%
Total nonoperating revenue (expenses)	130,000	18,390	101,815	14.1%
Change in Net Position	(262,741)	(23,316)	(249,220)	
Net Position - Beginning	<u>976,296</u>	<u>976,296</u>	<u>-</u>	
Net Position - Ending	<u>\$ 713,555</u>	<u>\$ 952,980</u>	<u>\$ (249,220)</u>	

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

NORTH FORK SPECIAL SERVICE DISTRICT
FIRE/EMS
Statement of Cash Flows
For the Months Ended March 31, 2024

Cash Flows from Operating Activities

Cash received from customers	\$ 314,410
Cash paid to suppliers	(87,084)
Cash paid to employees and for employee benefits	(153,548)
Net cash provided by operating activities	<u>73,778</u>

Cash Flows from Noncapital Financing Activities

Collection of property taxes	8,836
Grants received	255,000
Donations	100
Net cash provided by capital and related financing activities	<u>263,936</u>

Cash Flows from Capital and Related Financing Activities

Interest paid	-
Purchases of capital assets	85,533
Proceeds from the sale of capital assets	-
Principal payments on noncurrent liabilities	(17,216)
Net cash provided by capital and related financing activities	<u>68,317</u>

Cash Flows from Investing Activities

Interest and investment income received	<u>14,250</u>
Net cash provided by investing activities	<u>14,250</u>

Net Change in Cash and Cash Equivalents 420,281

Cash and Cash Equivalents - Beginning 348,040

Cash and Cash Equivalents - Ending \$ 768,321

Supplemental Data

A reconciliation of operating income to cash flows provided by operating activities follows:

Operating income	\$ (41,706)
Depreciation and amortization	-
Bad debts	-
Changes in operating assets and liabilities and deferred outflows/inflows of resources:	
Accounts receivable	7,787
Prepaid expenses	-
Accounts payable	(28,088)
Accrued expenses	135,785
Pension related accounts	-
Net cash provided by operating activities	<u><u>\$ 73,778</u></u>

Cash as classified on the statements of net position:

Cash and investments	\$ 442,565
Restricted cash and investments	<u>74</u>
Total cash and investments	<u><u>\$ 442,639</u></u>

WILDLAND

NORTH FORK SPECIAL SERVICE DISTRICT**Wildland****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024 and 2023**

	2024	2023	Change
Operating Revenue			
Charges for services	\$ -	\$ -	\$ -
Miscellaneous revenue	-	-	-
Total operating revenue	-	-	-
Operating Expenses			
Salaries and Benefits	77,068	273	76,795
General and Administrative	14,016	4,529	9,487
Repairs and Maintenance	2,357	179	2,178
Bad Debt	-	-	-
Depreciation	-	-	-
Total operating expenses	93,441	4,981	88,460
Operating Income	(93,441)	(4,981)	(88,460)
Nonoperating Revenue (Expenses)			
Property taxes	-	-	-
Grant revenue	-	8,485	(8,485)
Donations	-	-	-
Interest income	-	-	-
Capital outlay	-	-	-
Gain on the disposal of capital assets	-	-	-
Loss on well construction	-	-	-
Interest expense	-	-	-
Total nonoperating revenue (expenses)	-	8,485	(8,485)
Change in Net Position	(93,441)	3,504	(96,945)
Net Position - Beginning	881,813	1,051,667	(169,854)
Net Position - Ending	\$ 788,372	\$ 1,055,171	\$ (266,799)

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

NORTH FORK SPECIAL SERVICE DISTRICT**Wildland****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 200,000	\$ -	\$ 200,000	0.0%
Miscellaneous revenue	-	-	-	0.0%
Total operating revenue	200,000	-	200,000	0.0%
Operating Expenses				
Salaries and Benefits	123,955	77,068	46,887	62.2%
General and Administrative	23,707	14,016	9,691	59.1%
Repairs and Maintenance	38,000	2,357	35,643	6.2%
Bad Debt	-	-	-	0.0%
Depreciation	10,932	-	10,932	0.0%
Total operating expenses	196,594	93,441	103,153	47.5%
Operating Income	3,406	(93,441)	96,847	
Nonoperating Revenue (Expenses)				
Property taxes	-	-	-	0.0%
Grant revenue	50,000	-	50,000	0.0%
Donations	-	-	-	0.0%
Interest income	-	-	-	0.0%
Capital outlay	-	-	-	
Gain on the disposal of capital assets	-	-	-	0.0%
Interest expense	-	-	-	0.0%
Total nonoperating revenue (expenses)	50,000	-	50,000	0.0%
Change in Net Position	53,406	(93,441)	146,847	
Net Position - Beginning	881,813	881,813	-	
Net Position - Ending	<u>\$ 935,219</u>	<u>\$ 788,372</u>	<u>\$ 146,847</u>	

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

WATER

NORTH FORK SPECIAL SERVICE DISTRICT**Water****Statements of Revenue, Expenses, and Changes in Net Position - Comparative
For the Months Ended March 31, 2024 and 2023**

	2024	2023	Change
Operating Revenue			
Charges for services	\$ 160,647	\$ 154,769	\$ 5,878
Miscellaneous revenue	-	-	-
Total operating revenue	160,647	154,769	5,878
Operating Expenses			
Salaries and Benefits	80,107	67,007	13,100
General and Administrative	42,488	27,064	15,424
Repairs and Maintenance	2,369	3,760	(1,391)
Bad Debt	-	-	-
Depreciation	-	-	-
Total operating expenses	124,964	97,831	27,133
Operating Income	35,683	56,938	(21,255)
Nonoperating Revenue (Expenses)			
Property taxes	8,836	4,819	4,017
Grant revenue	-	-	-
Donations	-	-	-
Interest income	29,302	23,803	5,499
Capital outlay	(78,971)	(104,012)	25,041
Gain on the disposal of capital assets	-	-	-
Loss on well construction	-	-	-
Interest expense	-	-	-
Total nonoperating revenue (expenses)	(40,833)	(75,390)	34,557
Change in Net Position	(5,150)	(18,452)	13,302
Net Position - Beginning	2,624,828	2,492,509	132,319
Net Position - Ending	\$ 2,619,678	\$ 2,474,057	\$ 145,621

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

NORTH FORK SPECIAL SERVICE DISTRICT**Water****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 748,580	\$ 160,647	\$ 587,933	21.5%
Miscellaneous revenue	-	-	-	0.0%
Total operating revenue	748,580	160,647	587,933	21.5%
Operating Expenses				
Salaries and Benefits	353,133	80,107	273,026	22.7%
General and Administrative	158,172	42,488	115,684	26.9%
Repairs and Maintenance	101,800	2,369	99,431	2.3%
Bad Debt	-	-	-	0.0%
Depreciation	87,202	-	87,202	0.0%
Total operating expenses	700,307	124,964	575,343	17.8%
Operating Income	48,273	35,683	12,590	
Nonoperating Revenue (Expenses)				
Property taxes	80,000	8,836	71,164	11.0%
Grant revenue	3,700,000	-	3,700,000	0.0%
Donations	-	-	-	0.0%
Interest income	100,000	29,302	70,698	29.3%
Capital outlay	(3,800,000)	(78,971)		
Gain on the disposal of capital assets	-	-	-	0.0%
Interest expense	(91,558)	-	(91,558)	0.0%
Total nonoperating revenue (expenses)	(11,558)	(40,833)	3,750,304	353.3%
Change in Net Position	36,715	(5,150)	3,762,894	
Net Position - Beginning	2,624,828	2,624,828	-	
Net Position - Ending	<u>\$ 2,661,543</u>	<u>\$ 2,619,678</u>	<u>\$ 3,762,894</u>	

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

SEWER

NORTH FORK SPECIAL SERVICE DISTRICT**Sewer****Statements of Revenue, Expenses, and Changes in Net Position - Comparative
For the Months Ended March 31, 2024 and 2023**

	2024	2023	Change
Operating Revenue			
Charges for services	\$ 173,387	\$ 171,635	\$ 1,752
Miscellaneous revenue	-	-	-
Total operating revenue	173,387	171,635	1,752
Operating Expenses			
Salaries and Benefits	80,084	67,006	13,078
General and Administrative	53,823	41,977	11,846
Repairs and Maintenance	(5,104)	2,590	(7,694)
Bad Debt	-	-	-
Depreciation	-	-	-
Total operating expenses	128,803	111,573	17,230
Operating Income	44,584	60,062	(15,478)
Nonoperating Revenue (Expenses)			
Property taxes	-	-	-
Grant revenue	-	-	-
Donations	-	-	-
Interest income	69,936	47,229	22,707
Capital outlay	(130,480)	(49,658)	(80,822)
Gain on the disposal of capital assets	-	-	-
Loss on well construction	-	-	-
Interest expense	-	-	-
Total nonoperating revenue (expenses)	(60,544)	(2,429)	(58,115)
Change in Net Position	(15,960)	57,633	(73,593)
Net Position - Beginning	3,566,134	-	3,566,134
Net Position - Ending	<u>\$ 3,550,174</u>	<u>\$ 57,633</u>	<u>\$ 3,492,541</u>

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

NORTH FORK SPECIAL SERVICE DISTRICT**Sewer****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 685,480	\$ 173,387	\$ 512,093	25.3%
Miscellaneous revenue	-	-	-	0.0%
Total operating revenue	685,480	173,387	512,093	25.3%
Operating Expenses				
Salaries and Benefits	331,269	80,084	251,185	24.2%
General and Administrative	203,200	53,823	149,377	26.5%
Repairs and Maintenance	30,800	(5,104)	35,904	-16.6%
Bad Debt	-	-	-	0.0%
Depreciation	111,558	-	111,558	0.0%
Total operating expenses	676,827	128,803	548,024	19.0%
Operating Income	8,652	44,584	(35,932)	
Nonoperating Revenue (Expenses)				
Property taxes	-	-	-	0.0%
Grant revenue	5,183,000	-	5,183,000	0.0%
Donations	-	-	-	0.0%
Interest income	240,000	69,936	170,064	29.1%
Capital outlay	(5,183,000)	(130,480)	(5,052,520)	
Gain on the disposal of capital assets	-	-	-	0.0%
Interest expense	(63,620)	-	(63,620)	0.0%
Total nonoperating revenue (expenses)	176,380	(60,544)	236,924	-34.3%
Change in Net Position	185,032	(15,960)	200,992	
Net Position - Beginning	3,566,134	3,566,134	-	
Net Position - Ending	<u>\$ 3,751,166</u>	<u>\$ 3,550,174</u>	<u>\$ 200,992</u>	

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

GARBAGE

NORTH FORK SPECIAL SERVICE DISTRICT**Garbage****Statements of Revenue, Expenses, and Changes in Net Position - Comparative****For the Months Ended March 31, 2024 and 2023**

	2024	2023	Change	% Change
Operating Revenue				
Charges for services	\$ 6,704	\$ 6,626	\$ 78	1.2%
Miscellaneous revenue	-	-	-	
Total operating revenue	6,704	6,626	78	1.2%
Operating Expenses				
Salaries and Benefits	-	-	-	
General and Administrative	4,698	3,371	1,327	39.4%
Repairs and Maintenance	-	-	-	
Bad Debt	-	-	-	
Depreciation	-	-	-	
Total operating expenses	4,698	3,371	1,327	39.4%
Operating Income	2,006	3,255	(1,249)	-38.4%
Nonoperating Revenue (Expenses)				
Property taxes	-	-	-	
Grant revenue	-	-	-	
Donations	-	-	-	
Interest income	299	235	64	27.2%
Capital outlay	-	-	-	
Gain on the disposal of capital assets	-	-	-	
Loss on well construction	-	-	-	
Interest expense	-	-	-	
Total nonoperating revenue (expenses)	299	235	64	27.2%
Change in Net Position	2,305	3,490	(1,185)	-34.0%
Net Position - Beginning	74,809	-	74,809	
Net Position - Ending	\$ 77,114	\$ 3,490	\$ 73,624	2109.6%

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

NORTH FORK SPECIAL SERVICE DISTRICT**Garbage****Statements of Revenue, Expenses, and Changes in Net Position - Budget to Actual
For the Months Ended March 31, 2024**

	Budget	Actual	Change	% Budget
Operating Revenue				
Charges for services	\$ 26,000	\$ 6,704	\$ 19,296	25.8%
Miscellaneous revenue	-	-	-	0.0%
Total operating revenue	26,000	6,704	19,296	25.8%
Operating Expenses				
Salaries and Benefits	-	-	-	0.0%
General and Administrative	22,824	4,698	18,126	20.6%
Repairs and Maintenance	-	-	-	0.0%
Bad Debt	-	-	-	0.0%
Depreciation	2,122	-	2,122	0.0%
Total operating expenses	24,946	4,698	20,248	18.8%
Operating Income	1,054	2,006	(952)	
Nonoperating Revenue (Expenses)				
Property taxes	-	-	-	0.0%
Grant revenue	-	-	-	0.0%
Donations	-	-	-	0.0%
Interest income	-	299	(299)	0.0%
Capital outlay	-	-	-	
Gain on the disposal of capital assets	-	-	-	0.0%
Interest expense	-	-	-	0.0%
Total nonoperating revenue (expenses)	-	299	(299)	0.0%
Change in Net Position	1,054	2,305	(1,251)	
Net Position - Beginning	74,809	74,809	-	
Net Position - Ending	<u>\$ 75,863</u>	<u>\$ 77,114</u>	<u>\$ (1,251)</u>	

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

NORTH FORK SPECIAL SERVICE DISTRICT, UT
COMBINED CASH INVESTMENT
MARCH 31, 2024

COMBINED CASH ACCOUNTS

99-10200	ZION'S CHECKING	922,171.70
99-10300	XPRESS DEPOSIT ACCOUNT	37,481.56
TOTAL COMBINED CASH		959,653.26
99-10800	CASH CLEARING - UTILITIES	2,472.27
99-10000	CASH ALLOCATED TO OTHER FUNDS	(962,125.53)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

20	ALLOCATION TO FIRE DEPARTMENT	(550,563.94)
22	ALLOCATION TO WILDLAND	576,606.58
51	ALLOCATION TO WATER	698,068.33
52	ALLOCATION TO SEWER	184,246.39
53	ALLOCATION TO GARBAGE	53,864.07
TOTAL ALLOCATIONS TO OTHER FUNDS		962,221.43
ALLOCATION FROM COMBINED CASH FUND - 01-10100		(962,125.53)
ZERO PROOF IF ALLOCATIONS BALANCE		95.90

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

FIRE DEPARTMENT

ASSETS

20-10000	CASH COMBINED FUND	(550,563.94)	
20-10400	PETTY CASH		342.00	
20-10610	0348 PTIF FIRE RESERVE		992,786.81	
20-10611	8554 PTIF HAZMAT RESERVE		73.76	
20-11500	ACCOUNTS RECEIVABLE		129,019.56	
20-11520	PROPERTY TAX RECEIVABLE		22,020.13	
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		336,052.21	
20-16100	FIXED ASSETS		213,333.70	
20-16900	ACCUMULATED DEPRECIATION	(1,284,588.45)	
20-17000	NET PENSION ASSET		240,004.00	
20-17010	DEFERRED OUTFLOWS-PENSIONS		105,046.00	
TOTAL ASSETS				1,863,260.99

LIABILITIES AND EQUITY

LIABILITIES

20-21100	ACCOUNTS PAYABLE		27,500.60	
20-22200	SALARIES & WAGES PAYABLE		52,943.02	
20-22210	PAYROLL TAXES PAYABLE		14,901.89	
20-22500	RETIREMENT PAYABLE		10,000.23	
20-22520	DEFERRED INFLOWS-PENSIONS		224,057.00	
20-22600	PAYROLL BENEFITS PAYABLE		71,022.36	
20-22700	WORKER'S COMP PAYABLE		2,397.79	
20-22800	FLEX/LTD PAYABLE		1,001.21	
20-23000	UNEARNED REVENUE		250,000.00	
20-25100	ACCRUED VACATION		21,862.24	
20-28000	ACCRUED INTEREST PAYABLE		1,813.07	
20-28510	ZIONS BANK - STATION 2 NOTE		147,057.17	
20-28511	NOTE CURRENT PORTION		23,575.15	
20-28551	LEASE CURRENT PORTION		29,540.95	
20-28570	AMBULANCE LEASE		32,609.19	
TOTAL LIABILITIES				910,281.87

FUND EQUITY

20-29100	FUND BALANCE		976,296.06	
REVENUE OVER EXPENDITURES - YTD		(23,316.94)	
BALANCE - CURRENT DATE			952,979.12	
TOTAL FUND EQUITY				952,979.12

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

FIRE DEPARTMENT

TOTAL LIABILITIES AND EQUITY

1,863,260.99

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-30-400 FIRE FEES	72,278.97	212,718.23	.00	(212,718.23)	.0
20-30-410 FIRE/EMS GRANTS	.00	5,000.00	.00	(5,000.00)	.0
20-30-425 AMBULANCE INCOME	13,970.92	35,293.09	.00	(35,293.09)	.0
20-30-470 INTEREST & FINANCE CHARGES	.00	834.89	.00	(834.89)	.0
20-30-475 OTHER INCOME	.00	221.67	.00	(221.67)	.0
20-30-500 PROPERTY TAX INCOME	.00	8,835.67	.00	(8,835.67)	.0
20-30-505 INTEREST ON INVESTMENTS	4,569.37	13,414.28	.00	(13,414.28)	.0
20-30-510 DONATIONS AND FUND RAISING	100.00	100.00	.00	(100.00)	.0
20-30-520 CONTRACT FEES-UTAH COUNTY	58,389.88	58,389.88	.00	(58,389.88)	.0
TOTAL REVENUE	149,309.14	334,807.71	.00	(334,807.71)	.0
TOTAL FUND REVENUE	149,309.14	334,807.71	.00	(334,807.71)	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
20-45-600 SALARIES & WAGES	99,100.25	191,497.15	.00 (191,497.15)	.0
20-45-601 PAYROLL TAXES	7,575.03	15,023.32	.00 (15,023.32)	.0
20-45-602 RETIREMENT	15,235.21	28,955.13	.00 (28,955.13)	.0
20-45-603 MEDICAL, LTD, LIFE, AD&D	16,543.43	40,663.63	.00 (40,663.63)	.0
20-45-604 WORKER'S COMPENSATION	1,651.30	4,836.90	.00 (4,836.90)	.0
20-45-607 VACATION/SICK/HOLIDAY	1,943.34	8,318.08	.00 (8,318.08)	.0
20-45-608 FLEX PLAN	13.75	38.75	.00 (38.75)	.0
20-45-612 EQUIPMENT & SUPPLIES	2,856.22	3,316.82	.00 (3,316.82)	.0
20-45-614 MEDICAL SUPPLIES AND EQUIPMENT	5,210.31	7,510.84	.00 (7,510.84)	.0
20-45-615 DUES & SUBSCRIPTIONS	127.07	11,643.88	.00 (11,643.88)	.0
20-45-618 ACCOUNTING SERVICES	.00	2.44	.00 (2.44)	.0
20-45-619 IT SERVICES	874.54	874.54	.00 (874.54)	.0
20-45-620 SOFTWARE	414.00	1,542.68	.00 (1,542.68)	.0
20-45-622 LEGAL SERVICES	399.00	4,337.50	.00 (4,337.50)	.0
20-45-624 ELECTRICITY STATION 2	69.41	155.89	.00 (155.89)	.0
20-45-629 UTILITIES-COMMUNICATIONS	198.74	1,518.50	.00 (1,518.50)	.0
20-45-632 PROPANE STATION 2	393.60	1,922.87	.00 (1,922.87)	.0
20-45-635 INSURANCE	.00	8,667.17	.00 (8,667.17)	.0
20-45-638 REPAIRS/ MAINTENANCE	.00	745.00	.00 (745.00)	.0
20-45-654 VEHICLES REPAIRS & MAINT	.00	495.43	.00 (495.43)	.0
20-45-658 VEHICLE FUEL	.00	967.75	.00 (967.75)	.0
20-45-659 BUILDING MAINTENANCE	1,555.00	3,109.16	.00 (3,109.16)	.0
20-45-675 BANK & SERVICE FEES	1,056.12	3,299.29	.00 (3,299.29)	.0
20-45-677 TRAVEL/CONF/MEALS	.00	2,161.84	.00 (2,161.84)	.0
20-45-681 TRAINING	661.50	901.50	.00 (901.50)	.0
20-45-683 LICENSE & CERTIFICATION	104.00	104.00	.00 (104.00)	.0
20-45-685 FUND RAISING	.00	215.50	.00 (215.50)	.0
20-45-691 CAPITAL EQUIPMENT	10,022.90	9,795.29	.00 (9,795.29)	.0
20-45-694 CLOTHING & PROTECTIVE GEAR	.00 (2,178.38)	.00	2,178.38	.0
20-45-696 RADIOS & PAGERS	.00	7,682.18	.00 (7,682.18)	.0
TOTAL EXPENSES	166,004.72	358,124.65	.00 (358,124.65)	.0
TOTAL FUND EXPENDITURES	166,004.72	358,124.65	.00 (358,124.65)	.0
NET REVENUE OVER EXPENDITURES	(16,695.58)	(23,316.94)	.00	23,316.94	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

WILDLAND

ASSETS

22-10000	CASH COMBINED FUND	576,606.58	
22-11500	ACCOUNTS RECEIVABLE	8,485.00	
22-16010	FIRE EQUIPMENT	366,138.00	
22-16900	ACCUMULATED DEPRECIATION	(84,112.00)	
TOTAL ASSETS			867,117.58

LIABILITIES AND EQUITY

LIABILITIES

22-21100	ACCOUNTS PAYABLE	16,568.05	
22-22200	SALARIES & WAGES PAYABLE	51,083.97	
22-22210	PAYROLL TAXES PAYABLE	11,094.59	
TOTAL LIABILITIES			78,746.61

FUND EQUITY

22-29100	FUND BALANCE	881,812.88	
REVENUE OVER EXPENDITURES - YTD		(93,441.91)	
BALANCE - CURRENT DATE		788,370.97	
TOTAL FUND EQUITY			788,370.97
TOTAL LIABILITIES AND EQUITY			867,117.58

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WILDLAND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
22-47-600 SALARIES & WAGES	62,662.60	71,509.37	.00	(71,509.37)	.0
22-47-601 PAYROLL TAXES	4,793.68	5,558.83	.00	(5,558.83)	.0
22-47-612 EQUIPMENT & SUPPLIES	104.17	1,662.39	.00	(1,662.39)	.0
22-47-638 REPAIRS & MAINTENANCE	.00	79.99	.00	(79.99)	.0
22-47-654 VEHICLES REPAIRS & MAINT	.00	2,147.17	.00	(2,147.17)	.0
22-47-658 VEHICLE FUEL	.00	130.27	.00	(130.27)	.0
22-47-692 CLOTHING & PROTECTIVE GEAR	600.00	12,353.89	.00	(12,353.89)	.0
TOTAL EXPENSES	68,160.45	93,441.91	.00	(93,441.91)	.0
TOTAL FUND EXPENDITURES	68,160.45	93,441.91	.00	(93,441.91)	.0
NET REVENUE OVER EXPENDITURES	(68,160.45)	(93,441.91)	.00	93,441.91	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

WATER

ASSETS

51-10000	CASH COMBINED FUND	698,068.33	
51-10620	1470 PTIF WATER RESERVE	109,078.04	
51-10625	ZIONS BOND ACCT 6119963	289,310.48	
51-10630	ZIONS BOND RES ACCT 611963A	87,911.49	
51-10645	9007 PTIF 2022 WELL	2,059,711.22	
51-11500	ACCOUNTS RECEIVABLE	60,305.86	
51-11520	PROPERTY TAX RECIEVABLE	9,856.69	
51-16100	PW FIXED ASSETS	94,851.73	
51-16300	WATER RIGHTS	437,701.00	
51-16310	WATER SYSTEM	1,685,946.73	
51-16320	WATER TANKS & WELL	2,786,270.30	
51-16330	WATER TELEMETRY SYSTEM	62,293.00	
51-16600	CONSTRUCTION IN PROGRESS	39,455.81	
51-16900	ACCUMULATED DEPRECIATION	(1,668,642.49)	
TOTAL ASSETS			6,752,118.19

LIABILITIES AND EQUITY

LIABILITIES

51-21100	ACCOUNTS PAYABLE	31,318.22	
51-22200	SALARIES & WAGES PAYABLE	15,022.91	
51-22210	PAYROLL TAXES PAYABLE	3,343.44	
51-22500	RETIREMENT PAYABLE	2,867.67	
51-22600	PAYROLL BENEFITS PAYABLE	25,316.02	
51-22700	WORKER'S COMP PAYABLE	693.94	
51-22800	FLEX/LTD PAYABLE	52.10	
51-23000	UNEARNED REVENUE	1,954,322.70	
51-25100	ACCRUED VACATION	7,762.54	
51-28000	ACCRUED INTEREST PAYABLE	2,774.68	
51-28540	BOND FOR STEWART TANK & WELL	1,961,000.00	
51-28541	BOND CURRENT PORTION	128,000.00	
TOTAL LIABILITIES			4,132,474.22

FUND EQUITY

51-29100	FUND BALANCE	2,624,827.98	
REVENUE OVER EXPENDITURES - YTD		(5,184.01)	
BALANCE - CURRENT DATE			2,619,643.97
TOTAL FUND EQUITY			2,619,643.97
TOTAL LIABILITIES AND EQUITY			6,752,118.19

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

		WATER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
51-30-430	WATER INCOME	30,440.58	91,249.84	.00	(91,249.84)	.0
51-30-435	WATER LINE REPAIRS	5.60	5.60	.00	(5.60)	.0
51-30-440	WATER STAND-BY FEE	625.00	1,875.00	.00	(1,875.00)	.0
51-30-445	EXCESS WATER USAGE	21,666.68	67,465.12	.00	(67,465.12)	.0
51-30-475	OTHER INCOME	.00	51.67	.00	(51.67)	.0
51-30-500	PROPERTY TAX INCOME	.00	8,835.67	.00	(8,835.67)	.0
51-30-505	INTEREST ON INVESTMENTS	9,981.25	29,301.93	.00	(29,301.93)	.0
TOTAL REVENUE		62,719.11	198,784.83	.00	(198,784.83)	.0
TOTAL FUND REVENUE		62,719.11	198,784.83	.00	(198,784.83)	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
51-50-600 SALARIES & WAGES	25,210.05	50,123.14	.00 (50,123.14)	.0
51-50-601 PAYROLL TAXES	1,967.83	3,960.73	.00 (3,960.73)	.0
51-50-602 RETIREMENT	4,510.12	9,006.65	.00 (9,006.65)	.0
51-50-603 MEDICAL, LTD, LIFE, AD&D	5,725.39	14,327.07	.00 (14,327.07)	.0
51-50-604 WORKER'S COMPENSATION	291.93	862.19	.00 (862.19)	.0
51-50-607 VACATION/SICK/HOLIDAY	614.59	1,821.14	.00 (1,821.14)	.0
51-50-608 FLEX PLAN	1.88	5.64	.00 (5.64)	.0
51-50-612 EQUIPMENT & SUPPLIES	227.49	1,099.79	.00 (1,099.79)	.0
51-50-615 DUES & SUBSCRIPTIONS	326.86	2,867.35	.00 (2,867.35)	.0
51-50-618 ACCOUNTING SERVICES	.00	2.37	.00 (2.37)	.0
51-50-619 IT SERVICES	907.04	1,004.54	.00 (1,004.54)	.0
51-50-620 SOFTWARE	414.00	1,242.00	.00 (1,242.00)	.0
51-50-622 LEGAL SERVICES	1,665.50	7,808.50	.00 (7,808.50)	.0
51-50-629 UTILITIES-COMMUNICATIONS	198.73	903.37	.00 (903.37)	.0
51-50-635 INSURANCE	.00	2,802.35	.00 (2,802.35)	.0
51-50-654 VEHICLE REPAIRS & MAINT	.00	39.16	.00 (39.16)	.0
51-50-658 VEHICLE FUEL	.00	490.17	.00 (490.17)	.0
51-50-671 TRUCK LEASE	.00	7,769.09	.00 (7,769.09)	.0
51-50-675 BANK & FINANCE CHARGES	296.50	802.46	.00 (802.46)	.0
51-50-677 TRAVEL/CONF/MEALS	919.88	919.88	.00 (919.88)	.0
51-50-684 CERTS & TRAINING	125.00	484.00	.00 (484.00)	.0
51-50-690 COMPUTER & OFFICE EQUIPMENT	27.99	102.46	.00 (102.46)	.0
51-50-694 CLOTHING & PROTECTIVE GEAR	54.60	169.33	.00 (169.33)	.0
TOTAL EXPENSES	43,485.38	108,613.38	.00 (108,613.38)	.0
<u>EXPENSES</u>					
51-51-621 ENGINEERING SERVICES	2,398.75	7,291.25	.00 (7,291.25)	.0
51-51-625 ELECTRIC ASPEN GROVE PUMPHOUSE	1,508.87	5,842.43	.00 (5,842.43)	.0
51-51-626 ELECTRIC ASPEN GROVE WET WELL	.00 (675.61)	.00	675.61	.0
51-51-628 ELECTRICITY STEWART TANK	701.41	1,452.76	.00 (1,452.76)	.0
51-51-638 REPAIRS & MAINTENANCE	158.92	1,721.56	.00 (1,721.56)	.0
51-51-640 WATER LINE & METER REPAIRS	57.61	118.53	.00 (118.53)	.0
51-51-642 WATER TESTS	120.00	600.00	.00 (600.00)	.0
51-51-690 CAPITAL OUTLAY-NEW WELL PROJ	11,595.00	12,825.00	.00 (12,825.00)	.0
51-51-691 CAPITAL EQUIPMENT	.00	34,070.28	.00 (34,070.28)	.0
51-51-692 CAPITAL OUTLAY-INFILTRATION	12,682.75	32,075.52	.00 (32,075.52)	.0
51-51-694 CLOTHING & PROTECTIVE GEAR	33.74	33.74	.00 (33.74)	.0
TOTAL EXPENSES	29,257.05	95,355.46	.00 (95,355.46)	.0
TOTAL FUND EXPENDITURES	72,742.43	203,968.84	.00 (203,968.84)	.0
NET REVENUE OVER EXPENDITURES	(10,023.32)	(5,184.01)	.00	5,184.01	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

SEWER

ASSETS

52-10000	CASH COMBINED FUND	184,246.39	
52-10620	8818 PTIF WASTEWATER RESERVE	89,623.30	
52-10621	9024 WW REDEVEL MATCH GRANT	5,086,715.76	
52-11500	ACCOUNTS RECEIVABLE	56,366.90	
52-16400	WASTEWATER SYSTEM	5,217,549.47	
52-16600	CONSTRUCTION IN PROGRESS	136,835.00	
52-16900	ACCUMULATED DEPRECIATION	(1,641,514.44)	
TOTAL ASSETS			9,129,822.38

LIABILITIES AND EQUITY

LIABILITIES

52-21100	ACCOUNTS PAYABLE	20,110.06	
52-22200	SALARIES & WAGES PAYABLE	14,846.64	
52-22210	PAYROLL TAXES PAYABLE	3,343.05	
52-22500	RETIREMENT PAYABLE	2,867.52	
52-22600	PAYROLL BENEFITS PAYABLE	25,315.32	
52-22700	WORKER'S COMP PAYABLE	693.94	
52-22800	FLEX/LTD PAYABLE	52.08	
52-23000	UNEARNED REVENUE	4,879,298.45	
52-25100	ACCRUED VACATION	7,762.54	
52-28530	STATE OF UTAH PLANT NOTE	625,325.00	
TOTAL LIABILITIES			5,579,614.60

FUND EQUITY

52-29100	FUND BALANCE	3,566,134.06	
REVENUE OVER EXPENDITURES - YTD		(15,926.28)	
BALANCE - CURRENT DATE		3,550,207.78	
TOTAL FUND EQUITY			3,550,207.78
TOTAL LIABILITIES AND EQUITY			9,129,822.38

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

		SEWER				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
52-30-465	SEWER INCOME	57,370.60	172,111.80	.00	(172,111.80)	.0
52-30-475	OTHER INCOME	.00	1,275.66	.00	(1,275.66)	.0
52-30-505	INTEREST FROM INVESTMENTS	23,822.67	69,936.13	.00	(69,936.13)	.0
TOTAL REVENUE		81,193.27	243,323.59	.00	(243,323.59)	.0
TOTAL FUND REVENUE		81,193.27	243,323.59	.00	(243,323.59)	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
52-50-600 PW SALARIES & WAGES	25,209.98	50,123.04	.00 (50,123.04)	.0
52-50-601 PAYROLL TAXES	1,967.39	3,959.84	.00 (3,959.84)	.0
52-50-602 RETIREMENT	4,509.97	9,006.37	.00 (9,006.37)	.0
52-50-603 MEDICAL, LTD, LIFE, AD&D	5,729.93	14,306.12	.00 (14,306.12)	.0
52-50-604 WORKER'S COMPENSATION	291.93	862.20	.00 (862.20)	.0
52-50-607 VACATION/SICK/HOLIDAY	614.59	1,821.14	.00 (1,821.14)	.0
52-50-608 FLEX PLAN	1.87	5.61	.00 (5.61)	.0
52-50-612 EQUIPMENT & SUPPLIES	227.48	731.78	.00 (731.78)	.0
52-50-615 DUES & SUBSCRIPTIONS	325.07	1,520.48	.00 (1,520.48)	.0
52-50-618 ACCOUNTING SERVICES	.00	2.37	.00 (2.37)	.0
52-50-619 IT SERVICES	1,004.53	1,102.03	.00 (1,102.03)	.0
52-50-620 SOFTWARE	414.00	1,242.00	.00 (1,242.00)	.0
52-50-622 LEGAL SERVICES	114.00	495.50	.00 (495.50)	.0
52-50-629 UTILITIES-COMMUNICATIONS	198.74	887.75	.00 (887.75)	.0
52-50-635 INSURANCE	.00	2,802.35	.00 (2,802.35)	.0
52-50-654 VEHICLE REPAIRS AND MAINT	.00	84.59	.00 (84.59)	.0
52-50-658 VEHICLE FUEL	.00	490.17	.00 (490.17)	.0
52-50-659 BUILDING MAINTENANCE	.00	76.46	.00 (76.46)	.0
52-50-671 TRUCK LEASE	.00	7,769.08	.00 (7,769.08)	.0
52-50-675 BANK & SERVICE FEES	296.52	914.11	.00 (914.11)	.0
52-50-677 TRAVEL/CONF/MEALS	207.48	251.75	.00 (251.75)	.0
52-50-684 CERTS & TRAINING	125.00	405.00	.00 (405.00)	.0
52-50-690 COMPUTER & OFFICE EQUIPMENT	27.99	119.36	.00 (119.36)	.0
52-50-694 CLOTHING & PROTECTIVE GEAR	88.34	203.07	.00 (203.07)	.0
TOTAL EXPENSES	41,354.81	99,182.17	.00 (99,182.17)	.0
<u>EXPENSES</u>					
52-52-621 ENGINEERING SERVICES	561.25	6,457.71	.00 (6,457.71)	.0
52-52-626 ELECTRICITY	4,633.08	6,945.81	.00 (6,945.81)	.0
52-52-633 PROPANE	2.00	8,535.54	.00 (8,535.54)	.0
52-52-637 ALARM	155.00	282.50	.00 (282.50)	.0
52-52-638 REPAIRS & MAINTENANCE	(9,703.38)	(5,754.99)	.00	5,754.99	.0
52-52-643 TESTING	2,215.00	4,382.27	.00 (4,382.27)	.0
52-52-646 CHEMICALS	257.78	4,532.78	.00 (4,532.78)	.0
52-52-648 WASTE DISPOSAL	1,952.00	4,206.00	.00 (4,206.00)	.0
52-52-690 CAPITAL OUTLAY WW GRANT	10,200.54	130,480.08	.00 (130,480.08)	.0
TOTAL EXPENSES	10,273.27	160,067.70	.00 (160,067.70)	.0
TOTAL FUND EXPENDITURES	51,628.08	259,249.87	.00 (259,249.87)	.0
NET REVENUE OVER EXPENDITURES	29,565.19	(15,926.28)	.00	15,926.28	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

GARBAGE

ASSETS

53-10000	CASH COMBINED FUND	53,864.07	
53-10620	8819 PTIF PUBLIC GARBAGE RESER	22,098.01	
53-11500	ACCOUNTS RECEIVABLE	2,658.68	
53-16500	EQUIPMENT	29,961.00	
53-16900	ACCUMULATED DEPRECIATION	(30,710.06)	
TOTAL ASSETS			77,871.70

LIABILITIES AND EQUITY

LIABILITIES

53-21100	ACCOUNTS PAYABLE	758.00	
TOTAL LIABILITIES			758.00

FUND EQUITY

53-29100	FUND BALANCE	74,809.14	
REVENUE OVER EXPENDITURES - YTD		2,304.56	
BALANCE - CURRENT DATE		77,113.70	
TOTAL FUND EQUITY			77,113.70
TOTAL LIABILITIES AND EQUITY			77,871.70

NORTH FORK SPECIAL SERVICE DISTRICT, UT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

		GARBAGE				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
53-30-460	GARBAGE INCOME	2,237.95	6,703.70	.00	(6,703.70)	.0
53-30-505	INTEREST FROM INVESTMENTS	101.70	298.56	.00	(298.56)	.0
TOTAL REVENUE		2,339.65	7,002.26	.00	(7,002.26)	.0
TOTAL FUND REVENUE		2,339.65	7,002.26	.00	(7,002.26)	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2024

		GARBAGE				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>						
53-53-649	GARBAGE HAUL & DUMP	1,505.00	4,697.70	.00	(4,697.70)	.0
	TOTAL EXPENSES	1,505.00	4,697.70	.00	(4,697.70)	.0
	TOTAL FUND EXPENDITURES	1,505.00	4,697.70	.00	(4,697.70)	.0
	NET REVENUE OVER EXPENDITURES	834.65	2,304.56	.00	(2,304.56)	.0

NORTH FORK SPECIAL SERVICE DISTRICT, UT
BALANCE SHEET
MARCH 31, 2024

COMBINED CASH FUND

ASSETS

99-10000	CASH ALLOCATED TO OTHER FUNDS	(962,125.53)	
99-10200	ZION'S CHECKING		922,171.70	
99-10300	XPRESS DEPOSIT ACCOUNT		37,481.56	
99-10800	CASH CLEARING - UTILITIES		2,472.27	
	TOTAL ASSETS			.00