

Big Plains Water & Sewer Special Service District
Standard Financial Report
51 Big Plains Water & Sewer SSD - 07/01/2022 to 07/31/2022
8.33% of the fiscal year has expired

	Prior Year Actual	July Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking	20,748.22	29,032.44	49,780.66
1113 SBSU Construction Checking	56.72	0.00	56.72
1122 PTIF 8032 Impact Fees	136,221.08	190.03	136,411.11
1123 PTIF 8339 Savings	3,843.25	5.36	3,848.61
1126 PTIF 8667 Reserves	106,473.01	148.53	106,621.54
1191.1 Restricted Cash	370,018.00	0.00	370,018.00
1191.2 Restricted Cash Offset	(370,018.00)	0.00	(370,018.00)
Total Cash and cash equivalents	267,342.28	29,376.36	296,718.64
Receivables			
1421 Due from other governments	60,601.27	(3,618.06)	56,983.21
1422 Due from other governments-Security Deposits	13,750.00	0.00	13,750.00
Total Receivables	74,351.27	(3,618.06)	70,733.21
Total Current Assets	341,693.55	25,758.30	367,451.85
Non-Current Assets			
Capital assets			
Work in Process			
1601 Work in Progress	529,128.81	0.00	529,128.81
Total Work in Process	529,128.81	0.00	529,128.81
Property			
1610 Land	21,507.00	0.00	21,507.00
1611 Water Rights	996,483.17	0.00	996,483.17
1621 Source Structures & Improvements	1,139,867.87	0.00	1,139,867.87
1631 Source Supply Mains	2,972,575.06	0.00	2,972,575.06
1632 Storage Tanks and Reservoirs	1,137,795.73	0.00	1,137,795.73
1633 Meters	1,436.16	0.00	1,436.16
1661 Power Operated Equipment	39,452.00	0.00	39,452.00
1662 Office Equipment	2,679.99	0.00	2,679.99
Total Property	6,311,796.98	0.00	6,311,796.98
Accumulated depreciation			
1721 A/D Source Structures & Improvements	(163,810.19)	(2,428.68)	(166,238.87)
1731 A/D Source Supply Mains	(545,235.62)	(6,192.86)	(551,428.48)
1732 A/D Storage Tanks and Reservoirs	(259,441.78)	(2,370.41)	(261,812.19)
1733 A/D Meters	(1,157.07)	(23.94)	(1,181.01)
1761 A/D Power Operated Equipment	(18,221.94)	(228.13)	(18,450.07)
1762 A/D Office Equipment	(2,538.18)	(11.33)	(2,549.51)
Total Accumulated depreciation	(990,404.78)	(11,255.35)	(1,001,660.13)
Total Capital assets	5,850,521.01	(11,255.35)	5,839,265.66
Other non-current assets			
1800 Deferred Outflows- Pension	14,093.00	0.00	14,093.00
Total Other non-current assets	14,093.00	0.00	14,093.00
Total Non-Current Assets	5,864,614.01	(11,255.35)	5,853,358.66
Total Assets:	6,206,307.56	14,502.95	6,220,810.51
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(9,244.09)	4,361.10	(4,882.99)
2211 Accrued Payroll Payable	(2,529.48)	1,672.18	(857.30)
2212 Payroll Liability Clearing	(1,310.54)	1,350.56	40.02
2222 Accrued state WTH Payable	0.00	(269.31)	(269.31)
2224 Accrued Health Insurance Payable	(456.35)	(279.29)	(735.64)
2230 Security Deposits Payable	(13,750.00)	0.00	(13,750.00)
2300 Accrued Interest	(4,112.45)	3,273.69	(838.76)
2550 Compensated Absences	(4,508.00)	0.00	(4,508.00)
Total Current liabilities	(35,910.91)	10,108.93	(25,801.98)
Deferred revenue			
2500 Net Pension Liability	(2,322.00)	0.00	(2,322.00)
2510 Deferred Inflow - Pension	(18,324.00)	0.00	(18,324.00)

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Total Deferred revenue	(20,646.00)	0.00	(20,646.00)
Long-term liabilities			
2510.1 2012 Water Project Issued	(2,540,000.00)	0.00	(2,540,000.00)
2510.2 2012 Water Project Repaid	680,000.00	0.00	680,000.00
2510.3 2012 Water Project Current	(85,000.00)	0.00	(85,000.00)
2510.4 2012 Water Project Current Offset	85,000.00	0.00	85,000.00
2520.1 2015 Water Bond 01 Issued	(2,364,800.00)	0.00	(2,364,800.00)
2520.2 2015 Water Bond 01 Repaid	216,523.54	3,005.19	219,528.73
2520.3 2015 Water Bond 01 Current	(36,646.49)	0.00	(36,646.49)
2520.4 2015 Water Bond 01 Offset	36,646.49	0.00	36,646.49
2521.1 2015 Water Bond 02 - Issued	(300,000.00)	0.00	(300,000.00)
2521.2 2015 Water Bond 02 - Repaid	24,966.70	352.22	25,318.92
2521.3 2015 Water Bond 02 - Current	(4,305.02)	0.00	(4,305.02)
2521.4 2015 Water Bond 02 - Current Offset	4,305.02	0.00	4,305.02
2522.1 2016 Aquafer Study - Issued	(41,000.00)	0.00	(41,000.00)
2522.2 2016 Aquafer Study - Repaid	41,000.00	0.00	41,000.00
2523.1 2018 Water Bond A Issued	(88,000.00)	0.00	(88,000.00)
2523.2 2018 Water Bond A Repaid	16,000.00	0.00	16,000.00
2523.3 2018 Water Bond A Current	(4,000.00)	0.00	(4,000.00)
2523.4 2018 Water Bond A Offset	4,000.00	0.00	4,000.00
2524.1 2018 Water Bond B Issued	(362,000.00)	0.00	(362,000.00)
2524.2 2018 Water Bond B Repaid	45,000.00	0.00	45,000.00
2524.3 2018 Water Bond B Current	(11,000.00)	0.00	(11,000.00)
2524.4 2018 Water Bond B Offset	11,000.00	0.00	11,000.00
Total Long-term liabilities	(4,672,309.76)	3,357.41	(4,668,952.35)
Total Liabilities:	(4,728,866.67)	13,466.34	(4,715,400.33)
Equity - Paid In / Contributed			
2940.1 Bond Restricted-Bond Reserve Fund	(153,257.00)	0.00	(153,257.00)
2940.2 Restricted - Bond Debt Svc	(58,402.00)	0.00	(58,402.00)
2950 Restricted - Capital Facility Replacement	(158,359.00)	0.00	(158,359.00)
2981 Retained Earnings	(1,107,422.89)	(27,969.29)	(1,135,392.18)
Total Equity - Paid In / Contributed	(1,477,440.89)	(27,969.29)	(1,505,410.18)
Total Liabilities and Fund Equity:	(6,206,307.56)	(14,502.95)	(6,220,810.51)
Total Net Position	0.00	0.00	0.00

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Income or Expense				
Income From Operations:				
Operating income				
5140 Water Sales	367,516.34	34,524.72	34,524.72	0.00
5150 Water Standby Fees	42,653.72	3,248.23	3,248.23	0.00
5310 Connection Fees	5,172.79	1,830.00	1,830.00	0.00
5410 Late Penalties and Fees	1,323.18	0.00	0.00	0.00
5490 Other Operating Income	6,133.21	75.00	75.00	0.00
Total Operating income	422,799.24	39,677.95	39,677.95	0.00
Operating expense				
6010 Clerical Contractor Labor	(5,660.08)	0.00	0.00	0.00
6011 Town Interlocal Agreement Costs	2,978.25	0.00	0.00	0.00
6013 Water Salaries and Wages	56,247.07	4,168.00	4,168.00	0.00
6014 Water Benefits	32,788.12	1,892.89	1,892.89	0.00
6021 Public Postings	24.82	0.00	0.00	0.00
6023 Travel/Fuel	323.52	0.00	0.00	0.00
6025 Books/Subscriptions/Memberships	2,609.00	0.00	0.00	0.00
6030 Admin Supplies and Expenses	4,351.24	196.20	196.20	0.00
6032 Postage	642.07	0.00	0.00	0.00
6035 Bank Service Charges	62.68	0.00	0.00	0.00
6036 Bad Debt	221.56	0.00	0.00	0.00
6040 Professional Service	(17,020.70)	62.50	62.50	0.00
6043 Accounting & Audit Fees	19,800.00	0.00	0.00	0.00
6044 Water Testing	7,966.00	296.97	296.97	0.00
6045 Legal Fees	3,060.00	1,557.85	1,557.85	0.00
6050 System Maintenance and Repairs	269.20	0.00	0.00	0.00
6051 System Equipment	11,360.69	95.00	95.00	0.00
6052 Well Maintenance and Repairs	670.41	18.78	18.78	0.00
6053 Tank Maintenance and Repairs	84.57	0.00	0.00	0.00
6060 Equipment Costs other than Fuel	1,086.74	0.00	0.00	0.00
6061 Equipment Fuel	2,671.76	371.54	371.54	0.00
6067 Utilities	22,778.62	(877.31)	(877.31)	0.00
6070 Insurance	2,890.08	0.00	0.00	0.00
6095 Depreciation Expense	135,064.20	11,255.35	11,255.35	0.00
Total Operating expense	285,269.82	19,037.77	19,037.77	0.00
Total Income From Operations:	137,529.42	20,640.18	20,640.18	0.00
Non-Operating Items:				
Non-operating income				
5520 Impact Fees	135,976.00	10,894.09	10,894.09	0.00
5610 Interest Income	725.72	343.92	343.92	0.00
Total Non-operating income	136,701.72	11,238.01	11,238.01	0.00
Non-operating expense				
6080 Interest Expense	107,886.68	3,908.90	3,908.90	0.00
Total Non-operating expense	107,886.68	3,908.90	3,908.90	0.00
Total Non-Operating Items:	28,815.04	7,329.11	7,329.11	0.00
Total Income or Expense	166,344.46	27,969.29	27,969.29	0.00