PRELIMINARY UNTIL AUDIT IS COMPLETED

Big Plains Water & Sewer Special Service District

Standard Financial Report
51 Big Plains Water & Sewer SSD - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	Prior Year Actual	June Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking	17,497.31	(11,336.88)	20,748.22
1113 SBSU Construction Checking	88.72	0.00	56.72
1122 PTIF 8032 Impact Fees	23.54	125.78	136,221.08
1123 PTIF 8339 Savings	3,824.13	3.55	3,843.25
1126 PTIF 8667 Reserves	110,987.95	98.31	106,473.01
1191.1 Restricted Cash	391,856.10	0.00	391,856.10
1191.2 Restricted Cash Offset	(391,856.10)	0.00	(391,856.10)
Total Cash and cash equivalents	**132,421.65**	**(11,109.24)**	**267,342.28**
Receivables			
1311 Accounts Receivable	0.00	(6,253.35)	(6,031.79)
1421 Due from other governments	104,085.03	(9,466.50)	59,218.36
1422 Due from other governments-Security Deposits	9,250.00	0.00	9,250.00
Total Receivables	**113,335.03**	**(15,719.85)**	**62,436.57**
Total Current Assets	**245,756.68**	**(26,829.09)**	**329,778.85**
Non-Current Assets			
Capital assets			
Work in Process			
1601 Work in Progress	449,652.69	3,971.25	529,128.81
Total Work in Process	**449,652.69**	**3,971.25**	**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	(134,666.03)	(2,428.68)	(163,810.19)
1731 A/D Source Supply Mains	(470,921.30)	(6,192.86)	(545,235.62)
1732 A/D Storage Tanks and Reservoirs	(230,996.86)	(2,370.41)	(259,441.78)
1733 A/D Meters	(869.79)	(23.94)	(1,157.07)
1761 A/D Power Operated Equipment	(15,484.38)	(228.13)	(18,221.94)
1762 A/D Office Equipment	(2,402.22)	(11.33)	(2,538.18)
Total Accumulated depreciation	**(855,340.58)**	**(11,255.35)**	**(990,404.78)**
Total Capital assets	**5,906,109.09**	**(7,284.10)**	**5,850,521.01**
Other non-current assets			
1800 Deferred Outlows- 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	**5,920,202.09**	**(7,284.10)**	**5,864,614.01**
Total Assets:	**6,165,958.77**	**(34,113.19)**	**6,194,392.86**
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(54,569.99)	1,750.83	(9,244.09)
2211 Accrued Payroll Payable	(857.30)	(98.54)	(2,529.48)
2212 Payroll Liability Clearing	40.02	(107.98)	(1,310.54)
2221 Accrued SS, MC & FIT Payable	0.00	(39.06)	2,013.18
2222 Accrued state WTH Payable	0.00	341.37	774.03
2223 Accrued State Retirement Payable	0.00	0.00	(2,308.38)
2224 Accrued Health Insurance Payable	(40.02)	0.00	(6,391.98)
2230 Security Deposits Payable	(10,050.00)	800.00	(9,250.00)
2300 Accrued Interest	(838.76)	0.00	(838.76)
2421 Due to other governments (AP)	0.00	3,266.79	0.00
2550 Compensated Absences	(4,508.00)	0.00	(4,508.00)
Total Current liabilities	**(70,824.05)**	**5,913.41**	**(33,594.02)**

	Prior Year Actual	June Actual	Current Year Actual
Deferred revenue			
2500 Net Pension Liablity	(2,322.00)	0.00	(2,322.00)
2510 Deferred Inflow - Pension	(18,324.00)	0.00	(18,324.00)
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	595,000.00	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 Offtset	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	181,135.69	2,996.45	213,621.56
2520.3 2015 Water Bond 01 Current	(35,387.85)	0.00	(35,387.85)
2520.4 2015 Water Bond 01 Offset	35,387.85	0.00	35,387.85
2521.1 2015 Water Bond 02 - Issued	(300,000.00)	0.00	(300,000.00)
2521.2 2015 Water Bond 02 - Repaid	20,830.22	351.05	24,628.28
2521.3 2015 Water Bond 02 - Current	(4,136.00)	0.00	(4,136.00)
2521.4 2015 Water Bond 02 - Current Offset	4,136.00	0.00	4,136.00
2522.1 2016 Aquafer Study - Issued	(41,000.00)	0.00	(41,000.00)
2522.2 2016 Aquafer Study - Repaid	33,000.00	0.00	41,000.00
2522.3 2016 Aquafer Study - Current	(8,000.00)	0.00	(8,000.00)
2522.4 2016 Aquafer Study - Current Offset	8,000.00	0.00	8,000.00
2523.1 2018 Water Bond A Issued	(88,000.00)	(4,000.00)	(88,000.00)
2523.2 2018 Water Bond A Repaid	12,000.00	4,000.00	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	34,000.00	11,000.00	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	**(4,819,834.09)**	**14,347.50**	**(4,675,550.16)**
Total Liabilities:	**(4,911,304.14)**	**20,260.91**	**(4,729,790.18)**
Equity - Paid In / Contributed			
2940.1 Bond Restricted	(176,853.00)	0.00	(176,853.00)
2940.2 Restricted - Bond Reserve Fund	(68,000.00)	0.00	(68,000.00)
2950 Restricted - Capital Facility Replacement	(147,003.00)	0.00	(147,003.00)
2981 Retained Earnings	(862,798.63)	13,852.28	(1,072,746.68)
Total Equity - Paid In / Contributed	**(1,254,654.63)**	**13,852.28**	**(1,464,602.68)**
Total Liabilites and Fund Equity:	**(6,165,958.77)**	**34,113.19**	**(6,194,392.86)**
Total Net Position	**0.00**	**0.00**	**0.00**

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Standard Financial Report
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	Prior Year Actual	June Actual	Current Year Actual	Budgeted
Income or Expense				
Income From Operations:				
Operating income				
5140 Water Sales	313,612.08	39,607.49	364,808.43	356,400.00
5150 Water Standby Fees	50,992.62	3,384.26	42,653.72	46,600.00
5310 Connection Fees	24,153.27	230.00	6,497.79	20,000.00
5410 Late Penalties and Fees	333.27	1,323.18	1,323.18	20,000.00
5490 Other Operating Income	42,021.22	0.00	6,133.21	15,000.00
Total Operating income	**431,112.46**	**44,544.93**	**421,416.33**	**458,000.00**
Operating expense				
6010 Clerical Contractor Labor	10,002.18	0.00	(5,660.08)	0.00
6011 Town Interlocal Agreement Costs	0.00	2,978.25	2,978.25	3,000.00
6013 Water Salaries and Wages	51,487.43	4,168.00	56,247.07	55,000.00
6014 Water Benefits	32,546.41	3,206.42	38,244.92	37,000.00
6016 Admin Benefits	0.00	(4.50)	0.00	0.00
6021 Public Postings	392.40	24.82	24.82	400.00
6023 Travel/Fuel	745.20	0.00	323.52	800.00
6024 Training	650.00	0.00	0.00	700.00
6025 Books/Subscriptions/Memberships	1,337.00	0.00	2,609.00	2,800.00
6030 Admin Supplies and Expenses	5,214.02	696.20	4,351.24	4,500.00
6032 Postage	345.91	0.00	642.07	1,000.00
6035 Bank Service Charges	551.66	0.00	62.68	100.00
6036 Bad Debt	0.00	6,253.35	6,253.35	0.00
6040 Professional Service	28,574.47	120.20	(17,020.70)	35,000.00
6043 Accounting & Audit Fees	5,700.00	0.00	19,800.00	25,000.00
6044 Water Testing	5,154.79	112.00	7,966.00	10,000.00
6045 Legal Fees	1,460.20	0.00	3,060.00	6,000.00
6050 System Maintenance and Repairs	25,680.39	0.00	269.20	1,500.00
6051 System Equipment	0.00	95.00	11,360.69	15,000.00
6052 Well Maintenance and Repairs	0.00	414.08	670.41	18,500.00
6053 Tank Maintenance and Repairs	3,000.00	0.00	84.57	1,500.00
6060 Equipment Costs other than Fuel	2,782.69	0.00	1,086.74	2,000.00
6061 Equipment Fuel	2,133.68	539.05	2,671.76	3,000.00
6067 Utilities	15,379.86	3,904.13	22,778.62	24,200.00
6068 Telephone & Internet	151.50	0.00	0.00	200.00
6070 Insurance	5,910.04	0.00	2,890.08	5,000.00
6095 Depreciation Expense	135,064.20	11,255.35	135,064.20	135,065.00
Total Operating expense	**334,264.03**	**33,762.35**	**296,758.41**	**387,265.00**
Total Income From Operations:	**96,848.43**	**10,782.58**	**124,657.92**	**70,735.00**
Non-Operating Items:				
Non-operating income				
5510 Grants	403,058.44	0.00	0.00	0.00
5520 Impact Fees	80,099.00	0.00	135,976.00	220,000.00
5610 Interest Income	237.20	227.64	725.72	600.00
5690 Sundry Revenue	1,220.87	0.00	0.00	100.00
Total Non-operating income	**484,615.51**	**227.64**	**136,701.72**	**220,700.00**
Non-operating expense				
6080 Interest Expense	88,251.43	24,862.50	107,853.39	91,000.00
Total Non-operating expense	**88,251.43**	**24,862.50**	**107,853.39**	**91,000.00**
Total Non-Operating Items:	**396,364.08**	**(24,634.86)**	**28,848.33**	**129,700.00**
Total Income or Expense	**493,212.51**	**(13,852.28)**	**153,506.25**	**200,435.00**