

# Big Plains Water & Sewer Special Service District

## Standard Financial Report

51 Big Plains Water & Sewer SSD - 07/01/2020 to 03/01/2021

75.00% of the fiscal year has expired

|                                           | Prior Year<br>Actual | March Actual | Current Year<br>Actual |
|-------------------------------------------|----------------------|--------------|------------------------|
| <b>Net Position</b>                       |                      |              |                        |
| <b>Assets:</b>                            |                      |              |                        |
| <b>Current Assets</b>                     |                      |              |                        |
| <b>Cash and cash equivalents</b>          |                      |              |                        |
| 1111 Checking                             | 48,677.81            | 0.00         | 139,575.12             |
| 1113 SBSU Construction Checking           | 100.00               | 0.00         | 100.00                 |
| 1122 PTIF 8032 Impact Fees                | 23.42                | 0.00         | 23.44                  |
| 1123 PTIF 8339 Savings                    | 3,805.40             | 0.00         | 3,809.58               |
| 1124 PTIF 7840 Well 59 Escrow             | 42,193.12            | 0.00         | (28.96)                |
| 1126 PTIF 8667 Reserves                   | 25,804.25            | 0.00         | 25,832.61              |
| 1175 Undeposited Receipts                 | 29.00                | 0.00         | 29.00                  |
| 1191.1 Restricted Cash                    | 243,410.85           | 0.00         | 243,410.85             |
| 1191.2 Restricted Cash Offset             | (243,410.85)         | 0.00         | (243,410.85)           |
| <b>Total Cash and cash equivalents</b>    | <b>120,633.00</b>    | <b>0.00</b>  | <b>169,340.79</b>      |
| <b>Receivables</b>                        |                      |              |                        |
| 1311 Accounts Receivable                  | (755.25)             | 0.00         | (755.25)               |
| 1421 Due from General Fund                | 80,177.91            | 0.00         | 60,000.46              |
| <b>Total Receivables</b>                  | <b>79,422.66</b>     | <b>0.00</b>  | <b>59,245.21</b>       |
| <b>Total Current Assets</b>               | <b>200,055.66</b>    | <b>0.00</b>  | <b>228,586.00</b>      |
| <b>Non-Current Assets</b>                 |                      |              |                        |
| <b>Capital assets</b>                     |                      |              |                        |
| <b>Work in Process</b>                    |                      |              |                        |
| 1601 Work in Progress                     | 0.00                 | 0.00         | 24,851.11              |
| <b>Total Work in Process</b>              | <b>0.00</b>          | <b>0.00</b>  | <b>24,851.11</b>       |
| <b>Property</b>                           |                      |              |                        |
| 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               |
| <b>Total Property</b>                     | <b>6,311,796.98</b>  | <b>0.00</b>  | <b>6,311,796.98</b>    |
| <b>Accumulated depreciation</b>           |                      |              |                        |
| 1721 A/D Source Structures & Improvements | (105,521.87)         | 0.00         | (107,940.80)           |
| 1731 A/D Source Supply Mains              | (396,606.98)         | 0.00         | (402,799.84)           |
| 1732 A/D Storage Tanks and Reservoirs     | (202,551.94)         | 0.00         | (204,922.35)           |
| 1733 A/D Meters                           | (582.51)             | 0.00         | (606.45)               |
| 1761 A/D Power Operated Equipment         | (12,746.82)          | 0.00         | (12,974.95)            |
| 1762 A/D Office Equipment                 | (2,266.26)           | 0.00         | (2,277.59)             |
| <b>Total Accumulated depreciation</b>     | <b>(720,276.38)</b>  | <b>0.00</b>  | <b>(731,521.98)</b>    |
| <b>Total Capital assets</b>               | <b>5,591,520.60</b>  | <b>0.00</b>  | <b>5,605,126.11</b>    |
| <b>Total Non-Current Assets</b>           | <b>5,591,520.60</b>  | <b>0.00</b>  | <b>5,605,126.11</b>    |
| <b>Total Assets:</b>                      | <b>5,791,576.26</b>  | <b>0.00</b>  | <b>5,833,712.11</b>    |
| <b>Liabilities and Fund Equity:</b>       |                      |              |                        |
| <b>Liabilities:</b>                       |                      |              |                        |
| <b>Current liabilities</b>                |                      |              |                        |
| 2131 Accounts Payable                     | (29,446.42)          | 0.00         | (31,043.80)            |
| 2211 Accrued Payroll Payable              | (1,313.17)           | 0.00         | 0.00                   |
| 2212 Payroll Liability Clearing           | (1,016.46)           | 0.00         | (40.02)                |
| 2221 Accrued SS, MC & FIT Payable         | (730.36)             | 0.00         | (1,536.56)             |
| 2222 Accrued state WTH Payable            | (398.51)             | 0.00         | (295.04)               |
| 2223 Accrued State Retirement Payable     | 0.00                 | 0.00         | (1,065.54)             |
| 2224 Accrued Health Insurance Payable     | 127.64               | 0.00         | (1,248.52)             |
| 2230 Deposits Payable                     | (5,000.00)           | 0.00         | (1,150.66)             |
| 2300 Accrued Interest                     | (4,309.76)           | 0.00         | (4,309.76)             |
| <b>Total Current liabilities</b>          | <b>(42,087.04)</b>   | <b>0.00</b>  | <b>(40,689.90)</b>     |
| <b>Long-term liabilities</b>              |                      |              |                        |
| 2510.1 2012 Water Project Issued          | (2,540,000.00)       | 0.00         | (2,540,000.00)         |
| 2510.2 2012 Water Project Repaid          | 510,000.00           | 0.00         | 595,000.00             |
| 2510.3 2012 Water Project Current         | (85,000.00)          | 0.00         | (85,000.00)            |

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|------------------------------------------------|-----------------------|--------------|------------------------|
| 2510.4 2012 Water Project Current Offset       | 85,000.00             | 0.00         | 85,000.00              |
| 2515.1 2014 2004 F-250 Issued                  | (18,000.00)           | 0.00         | (18,000.00)            |
| 2515.2 2014 2004 F-250 Repaid                  | 18,000.00             | 0.00         | 18,000.00              |
| 2520.1 2015 Water Bond 01 Issued               | (2,364,800.00)        | 0.00         | (2,364,800.00)         |
| 2520.2 2015 Water Bond 01 Repaid               | 146,963.25            | 0.00         | 166,751.90             |
| 2520.3 2015 Water Bond 01 Current              | (32,998.77)           | 0.00         | (32,998.77)            |
| 2520.4 2015 Water Bond 01 Offset               | 32,998.77             | 0.00         | 32,998.77              |
| 2521.1 2015 Water Bond 02 - Issued             | (300,000.00)          | 0.00         | (300,000.00)           |
| 2521.2 2015 Water Bond 02 - Repaid             | 16,854.65             | 0.00         | 19,153.84              |
| 2521.3 2015 Water Bond 02 - Current            | (3,819.00)            | 0.00         | (3,819.00)             |
| 2521.4 2015 Water Bond 02 - Current Offset     | 3,819.00              | 0.00         | 3,819.00               |
| 2522.1 2016 Aquafer Study - Issued             | (41,000.00)           | 0.00         | (41,000.00)            |
| 2522.2 2016 Aquafer Study - Repaid             | 24,000.00             | 0.00         | 33,000.00              |
| 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)           | 0.00         | (88,000.00)            |
| 2523.2 2018 Water Bond A Repaid                | 8,000.00              | 0.00         | 12,000.00              |
| 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                | 23,000.00             | 0.00         | 23,000.00              |
| 2524.3 2018 Water Bond B Current               | (13,000.00)           | 0.00         | (13,000.00)            |
| 2524.4 2018 Water Bond B Offset                | 13,000.00             | 0.00         | 13,000.00              |
| <b>Total Long-term liabilities</b>             | <b>(4,966,982.10)</b> | <b>0.00</b>  | <b>(4,846,894.26)</b>  |
| <b>Total Liabilities:</b>                      | <b>(5,009,069.14)</b> | <b>0.00</b>  | <b>(4,887,584.16)</b>  |
| <b>Equity - Paid In / Contributed</b>          |                       |              |                        |
| 2940.1 Bond Restricted                         | (132,031.80)          | 0.00         | (132,031.80)           |
| 2940.2 Restricted - Bond Reserve Fund          | (51,000.00)           | 0.00         | (51,000.00)            |
| 2950 Restricted - Capital Facility Replacement | (60,379.05)           | 0.00         | (60,379.05)            |
| 2981 Retained Earnings                         | (539,096.27)          | 0.00         | (702,717.10)           |
| <b>Total Equity - Paid In / Contributed</b>    | <b>(782,507.12)</b>   | <b>0.00</b>  | <b>(946,127.95)</b>    |
| <b>Total Liabilities and Fund Equity:</b>      | <b>(5,791,576.26)</b> | <b>0.00</b>  | <b>(5,833,712.11)</b>  |
| <b>Total Net Position</b>                      | <b>0.00</b>           | <b>0.00</b>  | <b>0.00</b>            |

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|                                      | Prior Year<br>Actual | March Actual | Current Year<br>Actual | Original<br>Budget | Revised<br>Budget |
|--------------------------------------|----------------------|--------------|------------------------|--------------------|-------------------|
| <b>Income or Expense</b>             |                      |              |                        |                    |                   |
| <b>Income From Operations:</b>       |                      |              |                        |                    |                   |
| <b>Operating income</b>              |                      |              |                        |                    |                   |
| 5140 Water Sales                     | 207,786.62           | 0.00         | 208,472.98             | 278,440.00         | 278,440.00        |
| 5150 Water Standby Fees              | 32,947.64            | 0.00         | 31,520.01              | 54,684.00          | 54,684.00         |
| 5310 Connection Fees                 | 20,000.00            | 0.00         | 13,872.36              | 2,000.00           | 2,000.00          |
| 5410 Late Penalties and Fees         | 0.00                 | 0.00         | 142.06                 | 3,000.00           | 3,000.00          |
| 5490 Other Operating Income          | 18,390.40            | 0.00         | 14,506.46              | 18,000.00          | 18,000.00         |
| <b>Total Operating income</b>        | <b>279,124.66</b>    | <b>0.00</b>  | <b>268,513.87</b>      | <b>356,124.00</b>  | <b>356,124.00</b> |
| <b>Operating expense</b>             |                      |              |                        |                    |                   |
| 6010 Clerical Contractor Labor       | 0.00                 | 0.00         | 4,090.54               | 21,042.00          | 21,042.00         |
| 6013 Water Salaries and Wages        | 45,006.00            | 0.00         | 32,567.00              | 45,006.00          | 45,006.00         |
| 6014 Water Benefits                  | 24,563.47            | 0.00         | 16,851.70              | 25,883.00          | 25,883.00         |
| 6021 Public Postings                 | 400.50               | 0.00         | 392.40                 | 500.00             | 500.00            |
| 6023 Travel/Fuel                     | 966.86               | 0.00         | 576.42                 | 1,200.00           | 1,200.00          |
| 6024 Training                        | 0.00                 | 0.00         | 650.00                 | 800.00             | 800.00            |
| 6025 Books/Subscriptions/Memberships | 716.00               | 0.00         | 402.00                 | 1,000.00           | 1,000.00          |
| 6030 Office Supplies and Expenses    | 4,105.95             | 0.00         | 2,288.26               | 5,566.00           | 5,566.00          |
| 6032 Postage                         | 132.89               | 0.00         | 345.91                 | 1,602.00           | 1,602.00          |
| 6035 Bank Service Charges            | 11.25                | 0.00         | 103.00                 | 100.00             | 100.00            |
| 6040 Professional Service            | 26,673.56            | 0.00         | 383.17                 | 0.00               | 0.00              |
| 6043 Accounting & Audit Fees         | 6,920.89             | 0.00         | 3,500.00               | 7,000.00           | 7,000.00          |
| 6044 Water Testing                   | 5,692.00             | 0.00         | 3,415.00               | 5,200.00           | 5,200.00          |
| 6045 Legal Fees                      | 5,713.00             | 0.00         | 784.00                 | 3,000.00           | 3,000.00          |
| 6050 System Maintenance and Repairs  | 2,797.52             | 0.00         | 6,633.23               | 3,500.00           | 3,500.00          |
| 6051 System Equipment                | 6,617.46             | 0.00         | 9,928.03               | 4,000.00           | 4,000.00          |
| 6052 Well Maintenance and Repairs    | 1,304.92             | 0.00         | 0.00                   | 2,000.00           | 2,000.00          |
| 6060 Equipment Maintenance           | 3,959.62             | 0.00         | 263.85                 | 1,000.00           | 1,000.00          |
| 6061 Equipment Fuel                  | 2,125.75             | 0.00         | 1,189.63               | 2,500.00           | 2,500.00          |
| 6067 Utilities                       | 13,973.65            | 0.00         | 11,885.49              | 17,200.00          | 17,200.00         |
| 6068 Telephone & Internet            | 0.00                 | 0.00         | 151.50                 | 912.00             | 912.00            |
| 6070 Insurance                       | 4,086.67             | 0.00         | 4,685.54               | 5,000.00           | 5,000.00          |
| 6095 Depreciation Expense            | 134,768.84           | 0.00         | 11,245.60              | 135,000.00         | 135,000.00        |
| <b>Total Operating expense</b>       | <b>290,536.80</b>    | <b>0.00</b>  | <b>112,332.27</b>      | <b>289,011.00</b>  | <b>289,011.00</b> |
| <b>Total Income From Operations:</b> | <b>(11,412.14)</b>   | <b>0.00</b>  | <b>156,181.60</b>      | <b>67,113.00</b>   | <b>67,113.00</b>  |
| <b>Non-Operating Items:</b>          |                      |              |                        |                    |                   |
| <b>Non-operating income</b>          |                      |              |                        |                    |                   |
| 5510 Grants                          | 0.00                 | 0.00         | 0.00                   | 615,000.00         | 615,000.00        |
| 5520 Impact Fees                     | 82,093.29            | 0.00         | 59,024.00              | 194,434.00         | 194,434.00        |
| 5610 Interest Income                 | 2,633.23             | 0.00         | 59.39                  | 2,000.00           | 2,000.00          |
| 5690 Sundry Revenue                  | 0.00                 | 0.00         | 48.00                  | 0.00               | 0.00              |
| <b>Total Non-operating income</b>    | <b>84,726.52</b>     | <b>0.00</b>  | <b>59,131.39</b>       | <b>811,434.00</b>  | <b>811,434.00</b> |
| <b>Non-operating expense</b>         |                      |              |                        |                    |                   |
| 6080 Interest Expense                | 93,152.22            | 0.00         | 51,692.16              | 91,723.00          | 91,723.00         |
| <b>Total Non-operating expense</b>   | <b>93,152.22</b>     | <b>0.00</b>  | <b>51,692.16</b>       | <b>91,723.00</b>   | <b>91,723.00</b>  |
| <b>Total Non-Operating Items:</b>    | <b>(8,425.70)</b>    | <b>0.00</b>  | <b>7,439.23</b>        | <b>719,711.00</b>  | <b>719,711.00</b> |
| <b>Total Income or Expense</b>       | <b>(19,837.84)</b>   | <b>0.00</b>  | <b>163,620.83</b>      | <b>786,824.00</b>  | <b>786,824.00</b> |