Big Plains Water & Sewer Special Service District

Standard Financial Report

51 Big Plains Water & Sewer SSD - 07/01/2020 to 05/04/2021

91.67% of the fiscal year has expired

	Prior Year Actual	May Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking	48,677.81	0.00	139,745.26
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	320,016.78	0.00	320,016.78
1191.2 Restricted Cash Offset	(320,016.78)	0.00	(320,016.78)
Total Cash and cash equivalents	**120,633.00**	**0.00**	**169,510.93**
Receivables			
1311 Accounts Receivable	(755.25)	0.00	(755.25)
1421 Due from General Fund	59,112.91	0.00	38,935.46
Total Receivables	**58,357.66**	**0.00**	**38,180.21**
Total Current Assets	**178,990.66**	**0.00**	**207,691.14**
Non-Current Assets			
Capital assets			
Work in Process			
1601 Work in Progress	0.00	0.00	24,851.11
Total Work in Process	**0.00**	**0.00**	**24,851.11**
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	2,831.19
Total Property	**6,311,796.98**	**0.00**	**6,311,948.18**
Accumulated depreciation			
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)
Total Accumulated depreciation	**(720,276.38)**	**0.00**	**(731,521.98)**
Total Capital assets	**5,591,520.60**	**0.00**	**5,605,277.31**
Total Non-Current Assets	**5,591,520.60**	**0.00**	**5,605,277.31**
Total Assets:	**5,770,511.26**	**0.00**	**5,812,968.45**
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(29,446.42)	0.00	(53,270.84)
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	(794.50)
2222 Accrued state WTH Payable	(398.51)	0.00	(153.52)
2223 Accrued State Retirement Payable	0.00	0.00	(1,065.54)
2224 Accrued Health Insurance Payable	127.64	0.00	(1,239.02)
2230 Deposits Payable	(5,000.00)	0.00	(1,150.66)
2300 Accrued Interest	(4,309.76)	0.00	(4,309.76)
Total Current liabilities	**(42,087.04)**	**0.00**	**(62,023.86)**
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	510,000.00	0.00	595,000.00
2510.3 2012 Water Project Current	(85,000.00)	0.00	(85,000.00)

	Prior Year Actual	May Actual	Current Year Actual
2510.4 2012 Water Project Current Offtset	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
Total Long-term liabilities	**(4,966,982.10)**	**0.00**	**(4,846,894.26)**
Total Liabilities:	**(5,009,069.14)**	**0.00**	**(4,908,918.12)**
Equity - Paid In / Contributed			
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	(518,031.27)	0.00	(660,639.48)
Total Equity - Paid In / Contributed	**(761,442.12)**	**0.00**	**(904,050.33)**
Total Liabilites and Fund Equity:	**(5,770,511.26)**	**0.00**	**(5,812,968.45)**
Total Net Position	**0.00**	**0.00**	**0.00**

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	Prior Year Actual	May Actual	Current Year Actual	Budgeted
Income or Expense				
Income From Operations:				
Operating income				
5140 Water Sales	207,786.62	0.00	252,408.27	0.00
5150 Water Standby Fees	32,947.64	0.00	39,828.60	0.00
5310 Connection Fees	19,500.00	0.00	20,907.98	0.00
5410 Late Penalties and Fees	0.00	0.00	228.73	0.00
5490 Other Operating Income	18,390.40	0.00	14,506.46	0.00
Total Operating income	**278,624.66**	**0.00**	**327,880.04**	**0.00**
Operating expense				
6010 Clerical Contractor Labor	0.00	0.00	4,342.10	0.00
6013 Water Salaries and Wages	45,006.00	0.00	40,451.30	0.00
6014 Water Benefits	24,563.47	0.00	20,963.77	0.00
6021 Public Postings	400.50	0.00	392.40	0.00
6023 Travel/Fuel	966.86	0.00	745.20	0.00
6024 Training	0.00	0.00	650.00	0.00
6025 Books/Subscriptions/Memberships	716.00	0.00	1,337.00	0.00
6030 Office Supplies and Expenses	4,105.95	0.00	2,688.26	0.00
6032 Postage	132.89	0.00	345.91	0.00
6035 Bank Service Charges	11.25	0.00	103.00	0.00
6040 Professional Service	26,673.56	0.00	64,708.05	0.00
6043 Accounting & Audit Fees	6,920.89	0.00	5,700.00	0.00
6044 Water Testing	5,692.00	0.00	4,858.79	0.00
6045 Legal Fees	5,713.00	0.00	1,033.00	0.00
6050 System Maintenance and Repairs	2,797.52	0.00	6,728.23	0.00
6051 System Equipment	6,617.46	0.00	14,171.56	0.00
6052 Well Maintenance and Repairs	1,304.92	0.00	0.00	0.00
6053 Tank Maintenance and Repairs	0.00	0.00	3,000.00	0.00
6060 Equipment Maintenance	3,959.62	0.00	447.69	0.00
6061 Equipment Fuel	2,125.75	0.00	1,528.87	0.00
6067 Utilities	13,973.65	0.00	13,283.79	0.00
6068 Telephone & Internet	0.00	0.00	151.50	0.00
6070 Insurance	4,086.67	0.00	5,910.04	0.00
6095 Depreciation Expense	134,768.84	0.00	11,245.60	0.00
Total Operating expense	**290,536.80**	**0.00**	**204,786.06**	**0.00**
Total Income From Operations:	**(11,912.14)**	**0.00**	**123,093.98**	**0.00**
Non-Operating Items:				
Non-operating income				
5520 Impact Fees	61,528.29	0.00	71,099.00	0.00
5610 Interest Income	2,633.23	0.00	59.39	0.00
5690 Sundry Revenue	0.00	0.00	48.00	0.00
Total Non-operating income	**64,161.52**	**0.00**	**71,206.39**	**0.00**
Non-operating expense				
6080 Interest Expense	93,152.22	0.00	51,692.16	0.00
Total Non-operating expense	**93,152.22**	**0.00**	**51,692.16**	**0.00**
Total Non-Operating Items:	**(28,990.70)**	**0.00**	**19,514.23**	**0.00**
Total Income or Expense	**(40,902.84)**	**0.00**	**142,608.21**	**0.00**