BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT

BOARD OF DIRECTORS, REGULAR MEETING
1777 N Meadowlark Dr, Apple Valley
Thursday, February 11, 2021 at 6:00 PM

AGENDA

Notice is given that a meeting of the Water District of the Town of Apple Valley will be held on **Thursday, February 11, 2021**, commencing at **6:00 PM** or shortly thereafter at **1777 N Meadowlark Dr, Apple Valley**.

Pursuant to the Executive Order issued by Governor Gary Herbert on March 18, 2020, regarding Electronic Public Meetings, please be advised that the Planning Commission Meeting will be held electronically and will be broadcast via Zoom. Persons will be allowed to comment during the meeting via Zoom or by calling in. Meeting details and dial-in phone numbers will be provided when the agenda for the meeting is published on the Town website or via https://www.utah.gov/pmn

Zoom Meeting ID: 835 1487 2596
Zoom Link: *https://us02web.zoom.us/j/83514872596*

Call to Order / Pledge of Allegiance / Roll Call

Approval of Minutes

1. BP Meeting minutes for October 1st, 2020
2. Meeting minutes for August 6th, 2020

Financial Report – John Barlow

3. January Invoice Registry
4. Financial Statements

Water Superintendent Report – Dale Harris

Engineering – Rod Mills

Discussion and Action

5. Agreement with Kenstal, LLC (Property Easement)

Request for a Closed Session

Adjournment

Interested persons are encouraged to attend public hearings or present their views in writing at least one day prior to the meeting.

CERTIFICATE OF POSTING: I, John Barlow, as duly appointed Administrator for the Town of Apple Valley, hereby certify that this Hearing notice was posted at the Apple Valley Town Hall, the Utah Public Meeting Notice website http://pmn.utah.gov, the Town Website www.applevalleyut.gov

Dated this 28th day of January 2021

John Barlow, Town Administrator

Town of Apple Valley

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL COMMUNITY EVENTS AND MEETINGS
In compliance with the American with Disabilities Act, individuals needing special accommodations (Including auxiliary communicative aids and services) during this meeting should call 435-877-1190.

Item 1.

OPENING

Chairman Merritt brought the meeting to order at 6:10 p.m. welcoming all in attendance and led the Pledge of Allegiance.

PRESENT

Chairman Harold Merritt
Board Member Ross Gregerson
Board Member Jerry Jorgensen
Board Member Dale Beddo

OTHERS

Michelle Kinney Recorder
Rod Engineer
Dale Harris

ABSENT

Board Member Mayor Lisonbee

SWEARING IN DALE BEDDO AS TOWN COUNCIL BOARD MEMBER

Swearing in was done by Recorder Michelle Kinney

STAFF REPORTS

1. Dale Harris, Superintendent

Well 59 has been on since March 5th and hasn't shut off. Cooke well is being turned on and off. We have put in 12 meters since the last meeting and 1 hydrant. He met with one of the Bang brothers and they discussed how they want the water to run for their project. A main line will be going in on coyote as long as the town is on board with it. Then water can be brought out to Main. They will be hooking in on the end of paradise. Billing seems to be going along just fine. The cook well sand separator and transducer should be good to go by next week.

2. Rod Mills, District Engineer

Discussion ensues about the cost of different items. Harold mentions doing this through development agreement. Someone is wondering if the district would like to buy the water rights before the land is sold. Rod mentions that the state prefers to have the water stay with the land for sale. Rod is wondering if the board agrees. Those water rights will move into our system eventually anyway so keeping those with the land works well for the district. Once the calculations are in for the basin if we have more paper rights than actually water in the ground the state will provide us with funding to start buying rights so they are not forfeited.

DISCUSSION AND ACTION

3. Discussion and action on purchase of standby generator

Board Member Gregerson is the procurement member. Will buy the generator and then give a reimbursement for it if he finds one at auction. If our power goes out for a week we would be in big trouble. A generator would be helpful to making sure we have water when the power is out.

MOTION: Chairman Merritt moves to authorize Board Member Gregerson to buy a system compatible generator close to or under $10,000.
SECOND: Board Member Jorgensen
VOTE: Chairman Merritt called for a vote:

Chairman Merritt	Aye
Board Member Gregerson	Aye
Mayor Lisonbee	Absent
Board Member Beddo	Aye
Board Member Jorgensen	Aye

The vote was unanimous and the motion carried.

Chairman Merritt would prefer a propane or Diesel generator

4. Discussion on required steps to close the Apple Valley Water Basin and possible costs.

Rod mentions that we have an over allocation of water rights relative to the aquifer and our ability to sustain water flow. If someone would like to apply for a new water right that transaction could be limited by the amount of usage we have available. The aquafer study identifies the sustainable yield based on the hydraulic modeling of the ground water. The state would evaluate that study and determine if they agree. They would gather the water rights and compare to the actual water available.
There has not been an adjudication process in our basin. There has been discussion of a recharge lake in this area. Rod isn't sure that this is an okay area for a recharge pond. The Lake Powell pipeline has been moved south and so the line is no longer in our district. Our first and foremost responsibility should be to protect rights of those who currently have current water rights.

Chairman Merritt would like to have the board members think about and educate themselves on the subject for later discussion.

ADJOURNMENT

MOTION: Board Member Gregerson
SECOND: Board Member Jorgensen
VOTE: Chairman Merritt called for a vote:

Chairman Merritt	Aye
Board Member Gregerson	Aye
Mayor Lisonbee	Absent
Board Member Beddo	Aye
Board Member Jorgensen	Aye

The vote was unanimous and the motion carried.

Meeting adjourned at 6:50 p.m.

Date approved: ______________________

____
Harold Merritt, Chairman

ATTEST BY: ____
Michelle Kinney, Recorder

OPENING

Chairman Merritt brought the meeting to order at 6:00 p.m. welcoming all in attendance and led the Pledge of Allegiance.

PRESENT

Chairman Harold Merritt
Board Member Ross Gregerson
Board Member Denny Bass

CONSENT AGENDA

A. **Board Meeting Minutes for April 16, 2020**
B. **Board Meeting Minutes for May 7, 2020**
C. **Board Meeting Minutes for May 14, 2020**
D. **April-June 2020 Expense Report**
E. **Fiscal Year 2020 Operational Budget Report**
F. **Fiscal Year 2020 Financial Report**

MOTION: Chairman Merritt moves to approve items A, B, and C on the consent agenda.
SECOND: Board Member Bass
VOTE: Chairman Merritt called for a vote:

Board Member Gregerson	Aye
Chairman Merritt	Aye
Board Member Bass	Aye

The vote was unanimous and the motion carried

Ben Billingsley- Gave a brief presentation on the FY20 income statement and expense report.

MOTION: Chairman Merritt moves to approve items D, E, and F on the consent agenda.
SECOND: Board Member Bass
VOTE: Chairman Merritt called for a vote:

Board Member Gregerson	Aye
Chairman Merritt	Aye
Board Member Bass	Aye

The vote was unanimous and the motion carried

STAFF REPORTS

1. Dale Harris, Superintendent

Dale Harris- Reported on the Cedar Point million gallon water tank levels. Measures were taken to cut usage, including calling major water users and pulling bulk meters that were checked out. The Cooke well was put online, and between Cooke and Well 59 we are pulling 98 GPM. He explained that with anticipated usage we are running out of options. Also reported on water theft in the system and associated water losses. He stated we are at a 13% water loss rate.
Dale Harris also proposed the following companies to be approved contractors to extend water lines and excavate water meters.

- Prime excavation
- Allstar excavation
- Diggen Riggen
- Dixie Works excavation

Stated that he communicated with the state and discovered that contractors have to abide by our standards and we have a say in who can, and who cannot work on the system. Colt Smith with the state confirmed this. Dale Harris also suggested that all work be done with a bond that is held should there be any problems with the line.

Board Member Bass- Asked if Dale Harris provides people a list of approved contractors?

Dale Harris- Responded that this is what he is proposing.

2. Rod Mills, District Engineer

Rod Mills- Reported that recorded water rights are in the bank from Gooseberry (preserve) which gives us a buffer on usage. We are in the process of transferring water rights into Well 59 and Cooke Well.
He mentioned that the state has reviewed and approved the source protection plan for Well 59. They must be renewed every 5 years, and they start monitoring it after a couple years. Leidy will be getting some information to Ben for the mailing on the Cooke Well. The Cooke Well Source Protection was an update. He explained that final approval was received on the ECWAG project to move forward with bidding. We are on schedule and we can begin advertising for bid proposals by next week for this spring rehabilitation.

Chairman Merritt- Verified that it will go out to bid on the 15th, and the project preview will be on the Tuesday the 18th. We may need a public notice for the event depending on the number of board members that will be in attendance.

DISCUSSION AND ACTION

3. Discussion on Cooke Well Report

Item covered with District Engineer report.

4. Discussion on Canaan Springs Report

Item covered with District Engineer report.

5. Discussion on Capital Improvement study and Zions Bank Water Impact Fee study

Rod Mills- Reported that there are two components to an impact fee study; an impact fee facilities plan and the financial analysis of the study. He mentioned that he has done this in the past. He feels that it would be wise with the current environment to have the financial side of the study to be conducted by a 3rd party. He also mentioned that we were denied funding for an application due to the political environment.

Water system master plan

Rob Mills- Explained that the budget for the IFFP of the Impact Fee will be $5,000, which would typically cost $10,000. Rod suggested that if the board feels it appropriate, they would pass a motion granting him permission to work with Zions Public Finance to complete the financial analysis portion of the project. He has already been in communication with them, and the numbers that have been discussed with Zions is under $5,000, which normally costs $40-50,000.

MOTION:	Chairman Merritt moves to authorize the capital improvements study and the financial study with the requirement that the cost falls under $10,000.	
SECOND:	Board Member Gregerson	
VOTE:	Chairman Merritt called for a vote:	
	Board Member Gregerson	Aye
	Mayor Lisonbee	Aye
	Board Member Bass	Aye

The vote was unanimous and the motion carried.

6. Discussion on water base rate hardship proposal

Chairman Merritt- Explained his proposal to offer reduced rates for customers spending more than 2% of their monthly income on their base rate. Would like to discuss this further when other board members have time to review the proposal.

7. Statement regarding conduct of a member of the Big Plains SSD Board

Chairman Merritt- Read a statement regarding Jerry Jorgensen and an altercation at a public meeting. The Board cannot condone such language and action by a Board Member. The Board has been advised by legal counsel that the Board refers this to Town Council for action.

MOTION: Chairman Merritt moves to pass this on to the Town Council for action.
SECOND: Board Member Bass
VOTE: Chairman Merritt called for a vote:
Board Member Gregerson Aye
Mayor Lisonbee Aye
Board Member Bass Aye

The vote was unanimous and the motion carried.

8. Presentation of FY20 Fraud Risk Assessment

Ben Billingsley- Explained that this assessment is a tool used to determine our level of fraud risk. He expressed his concern regarding the lack of certain policies to prevent fraud risk. He has been working on creating and implementing new policies to ensure our fraud risk decreases. Stated that we are current rating is at moderate risk.

MOTION: Board Member Bass moves to accept the Fraud Risk Assessment with the additions for the next meeting.
SECOND: Board Gregerson
VOTE: Chairman Merritt called for a vote:
Board Member Gregerson Aye
Mayor Lisonbee Aye
Board Member Bass Aye

The vote was unanimous and the motion carried.

ADJOURNMENT

MOTION: Board Member Bass moves to adjourn the meeting
SECOND: Board Member Bass
VOTE: Chairman Merritt called for a vote:
Board Member Gregerson Aye
Mayor Lisonbee Aye
Board Member Bass Aye

The vote was unanimous and the motion carried.

Meeting adjourned at 7:30 p.m.

Date approved: ______________________

____
Chairman Merritt Merritt, Chairman

ATTEST BY: ____
Michelle Kinney, Recorder

Big Plains Water & Sewer Special Service District
Invoice Register - 1/1/2021 to 1/31/2021 - All Invoices

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
06760	City of St. George		1/21/2021	1/21/2021	$45.00			
					45.00	516044	Water Testing	Water testing fees Dec 2020
PR010921-74	Health Equity		1/15/2021	1/15/2021	$156.25			
					156.25	512224	Accrued Health Insurance Paya	PEHP HSA
PR012321-74	Health Equity		1/29/2021	1/29/2021	$156.25			
					156.25	512224	Accrued Health Insurance Paya	PEHP HSA
	Vendor Total:				**$312.50**			
PR010921-10	Internal Revenue Service		1/15/2021	1/15/2021	$344.81			
					198.16	512221	Accrued SS, MC & FIT Payable	Social Security Tax
					46.34	512221	Accrued SS, MC & FIT Payable	Medicare Tax
					100.31	512221	Accrued SS, MC & FIT Payable	Federal Income Tax
PR012321-10	Internal Revenue Service		1/29/2021	1/29/2021	$397.25			
					221.98	512221	Accrued SS, MC & FIT Payable	Social Security Tax
					51.92	512221	Accrued SS, MC & FIT Payable	Medicare Tax
					123.35	512221	Accrued SS, MC & FIT Payable	Federal Income Tax
	Vendor Total:				**$742.06**			
227787	Master Meter, Inc.		1/21/2021	1/21/2021	$1,500.00			
					1,500.00	516050	System Maintenance and Repai	Masterlink handheld annual fee f
PR010921-66	Public Employees Health Program		1/15/2021	1/15/2021	$871.78			
					767.20	512224	Accrued Health Insurance Paya	PEHP Health Insurance
					10.65	512224	Accrued Health Insurance Paya	PEHP Vision
					72.00	512224	Accrued Health Insurance Paya	PEHP Dental
					21.93	512224	Accrued Health Insurance Paya	PEHP Life Insurance
PR012321-66	Public Employees Health Program		1/29/2021	1/29/2021	$132.87			
					113.86	512224	Accrued Health Insurance Paya	PEHP Health Insurance
					1.15	512224	Accrued Health Insurance Paya	PEHP Vision
					5.18	512224	Accrued Health Insurance Paya	PEHP Dental
					12.68	512224	Accrued Health Insurance Paya	PEHP Life Insurance
	Vendor Total:				**$1,004.65**			
589438	Revco Leasing		1/21/2021	1/21/2021	$302.40			
					302.40	516030	Office Supplies and Expenses	Printer Lease
6530228-00	Scholzen Products Company, Inc.		1/21/2021	1/21/2021	$368.17			
					368.17	516050	System Maintenance and Repai	Hydrant gate valve
012621	Town of Apple Valley	1051	1/26/2021	1/26/2021	$3,849.34			
					3,849.34	512230	Deposits Payable	misdirected deposit
106047	Utah Local Governments Trust		1/21/2021	1/21/2021	$1,920.54			
					1,920.54	516070	Insurance	Auto policy
PR010921-67	Utah Retirement Systems		1/15/2021	1/15/2021	$319.72			
					319.72	512223	Accrued State Retirement Paya	URS Retirement
PR012321-67	Utah Retirement Systems		1/29/2021	1/29/2021	$355.18			
					355.18	512223	Accrued State Retirement Paya	URS Retirement
	Vendor Total:				**$674.90**			
PR010921-11	Utah State Tax Commission		1/15/2021	1/15/2021	$64.76			
					64.76	512222	Accrued state WTH Payable	State Income Tax
PR012321-11	Utah State Tax Commission		1/29/2021	1/29/2021	$76.76			
					76.76	512222	Accrued state WTH Payable	State Income Tax
	Vendor Total:				**$141.52**			
		Total:			**$10,861.08**			
							GL Account Summary	
					742.06	512221	Accrued SS, MC & FIT Payable	

Big Plains Water & Sewer Special Service District
Invoice Register - 1/1/2021 to 1/31/2021 - All Invoices

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
					141.52	512222	Accrued state WTH Payable	
					674.90	512223	Accrued State Retirement Paya	
					1,317.15	512224	Accrued Health Insurance Paya	
					3,849.34	512230	Deposits Payable	
					302.40	516030	Office Supplies and Expenses	
					45.00	516044	Water Testing	
					1,868.17	516050	System Maintenance and Repai	
					1,920.54	516070	Insurance	
					10,861.08		**Total**	
					$10,861.08		**GL Account Summary Total**	

Big Plains Water & Sewer Special Service District

Operational Budget Report

51 Big Plains Water & Sewer SSD - 07/01/2020 to 02/09/2021

66.67% of the fiscal year has expired

	Prior YTD	Current Month	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
5140 Water Sales	135,719.53	0.00	180,720.72	278,440.00	64.90%
5150 Water Standby Fees	21,982.84	0.00	26,598.93	54,684.00	48.64%
5310 Connection Fees	14,000.00	0.00	10,320.04	2,000.00	516.00%
5410 Late Penalties and Fees	0.00	0.00	142.06	3,000.00	4.74%
5490 Other Operating Income	11,813.20	0.00	14,506.46	18,000.00	80.59%
Total Operating income	**183,515.57**	**0.00**	**232,288.21**	**356,124.00**	**65.23%**
Operating expense					
6010 Clerical Contractor Labor	0.00	0.00	4,090.54	21,042.00	19.44%
6013 Water Salaries and Wages	29,427.00	49.06	28,721.00	45,006.00	63.82%
6014 Water Benefits	16,453.38	0.00	14,784.53	25,883.00	57.12%
6021 Public Postings	30.55	0.00	392.40	500.00	78.48%
6023 Travel/Fuel	712.24	0.00	576.42	1,200.00	48.04%
6024 Training	0.00	0.00	650.00	800.00	81.25%
6025 Books/Subscriptions/Memberships	716.00	0.00	402.00	1,000.00	40.20%
6030 Office Supplies and Expenses	3,346.99	0.00	2,137.06	5,566.00	38.39%
6032 Postage	71.75	0.00	345.91	1,602.00	21.59%
6035 Bank Service Charges	1.25	0.00	103.00	100.00	103.00%
6040 Professional Service	18,733.56	0.00	383.17	0.00	0.00%
6043 Accounting & Audit Fees	6,920.89	3,500.00	3,500.00	7,000.00	50.00%
6044 Water Testing	3,156.00	0.00	3,020.00	5,200.00	58.08%
6045 Legal Fees	0.00	480.00	784.00	3,000.00	26.13%
6050 System Maintenance and Repairs	2,444.17	2,395.61	6,633.23	3,500.00	189.52%
6051 System Equipment	3,871.89	1,339.11	9,928.03	4,000.00	248.20%
6052 Well Maintenance and Repairs	1,304.92	0.00	0.00	2,000.00	0.00%
6060 Equipment Maintenance	2,865.28	0.00	263.85	1,000.00	26.39%
6061 Equipment Fuel	1,729.00	0.00	1,189.63	2,500.00	47.59%
6067 Utilities	9,999.42	0.00	11,885.49	17,200.00	69.10%
6068 Telephone & Internet	0.00	0.00	151.50	912.00	16.61%
6070 Insurance	4,775.81	0.00	4,685.54	5,000.00	93.71%
6095 Depreciation Expense	89,791.49	0.00	11,245.60	135,000.00	8.33%
Total Operating expense	**196,351.59**	**7,763.78**	**105,872.90**	**289,011.00**	**36.63%**
Total Income From Operations:	**(12,836.02)**	**7,763.78**	**126,415.31**	**67,113.00**	**188.36%**
Non-Operating Items:					
Non-operating income					
5510 Grants	0.00	0.00	0.00	615,000.00	0.00%
5520 Impact Fees	36,000.00	0.00	59,024.00	194,434.00	30.36%
5610 Interest Income	2,262.83	0.00	59.39	2,000.00	2.97%
5690 Sundry Revenue	0.00	0.00	48.00	0.00	0.00%
Total Non-operating income	**38,262.83**	**0.00**	**59,131.39**	**811,434.00**	**7.29%**
Non-operating expense					
6080 Interest Expense	59,920.19	0.00	51,692.16	91,723.00	56.36%
Total Non-operating expense	**59,920.19**	**0.00**	**51,692.16**	**91,723.00**	**56.36%**
Total Non-Operating Items:	**(21,657.36)**	**0.00**	**7,439.23**	**719,711.00**	**1.03%**
Total Income or Expense	**(34,493.38)**	**7,763.78**	**133,854.54**	**786,824.00**	**17.01%**

Big Plains Water & Sewer Special Service District

Standard Financial Report

51 Big Plains Water & Sewer SSD - 07/01/2020 to 02/09/2021
66.67% of the fiscal year has expired

	Prior Year Actual	February Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking	48,677.81	(205.31)	117,352.32
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)
Total Cash and cash equivalents	**120,633.00**	**(205.31)**	**147,117.99**
Receivables			
1311 Accounts Receivable	(755.25)	0.00	(755.25)
1421 Due from General Fund	80,177.91	0.00	60,000.46
Total Receivables	**79,422.66**	**0.00**	**59,245.21**
Total Current Assets	**200,055.66**	**(205.31)**	**206,363.20**
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	2,679.99
Total Property	**6,311,796.98**	**0.00**	**6,311,796.98**
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**	**5,605,126.11**
Total Non-Current Assets	**5,591,520.60**	**0.00**	**5,605,126.11**
Total Assets:	**5,791,576.26**	**(205.31)**	**5,811,489.31**
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(29,446.42)	(7,714.72)	(40,245.67)
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	(742.06)
2222 Accrued state WTH Payable	(398.51)	0.00	(141.52)
2223 Accrued State Retirement Payable	0.00	0.00	(355.18)
2224 Accrued Health Insurance Payable	127.64	156.25	(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)
Total Current liabilities	**(42,087.04)**	**(7,558.47)**	**(48,233.39)**
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)

Big Plains Water & Sewer Special Service District

Standard Financial Report
51 Big Plains Water & Sewer SSD - 07/01/2020 to 02/09/2021
66.67% of the fiscal year has expired

	Prior Year Actual	February 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)**	**(7,558.47)**	**(4,895,127.65)**
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	(539,096.27)	7,763.78	(672,950.81)
Total Equity - Paid In / Contributed	**(782,507.12)**	**7,763.78**	**(916,361.66)**
Total Liabilites and Fund Equity:	**(5,791,576.26)**	**205.31**	**(5,811,489.31)**
Total Net Position	**0.00**	**0.00**	**0.00**

Big Plains Water & Sewer Special Service District

Standard Financial Report
51 Big Plains Water & Sewer SSD - 07/01/2020 to 02/09/2021
66.67% of the fiscal year has expired

	Prior Year Actual	February Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
5140 Water Sales	207,786.62	0.00	180,720.72	278,440.00	278,440.00
5150 Water Standby Fees	32,947.64	0.00	26,598.93	54,684.00	54,684.00
5310 Connection Fees	20,000.00	0.00	10,320.04	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
Total Operating income	**279,124.66**	**0.00**	**232,288.21**	**356,124.00**	**356,124.00**
Operating expense					
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	49.06	28,721.00	45,006.00	45,006.00
6014 Water Benefits	24,563.47	0.00	14,784.53	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	2,137.06	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	3,500.00	3,500.00	7,000.00	7,000.00
6044 Water Testing	5,692.00	0.00	3,020.00	5,200.00	5,200.00
6045 Legal Fees	5,713.00	480.00	784.00	3,000.00	3,000.00
6050 System Maintenance and Repairs	2,797.52	2,395.61	6,633.23	3,500.00	3,500.00
6051 System Equipment	6,617.46	1,339.11	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
Total Operating expense	**290,536.80**	**7,763.78**	**105,872.90**	**289,011.00**	**289,011.00**
Total Income From Operations:	**(11,412.14)**	**7,763.78**	**126,415.31**	**67,113.00**	**67,113.00**
Non-Operating Items:					
Non-operating income					
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
Total Non-operating income	**84,726.52**	**0.00**	**59,131.39**	**811,434.00**	**811,434.00**
Non-operating expense					
6080 Interest Expense	93,152.22	0.00	51,692.16	91,723.00	91,723.00
Total Non-operating expense	**93,152.22**	**0.00**	**51,692.16**	**91,723.00**	**91,723.00**
Total Non-Operating Items:	**(8,425.70)**	**0.00**	**7,439.23**	**719,711.00**	**719,711.00**
Total Income or Expense	**(19,837.84)**	**7,763.78**	**133,854.54**	**786,824.00**	**786,824.00**