BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT MEETING

BOARD OF DIRECTORS, REGULAR MEETING
1777 N Meadowlark Dr, Apple Valley
Wednesday, May 05, 2021 at 5:00 PM

AGENDA

Notice is given that a meeting of the Water District of the Town of Apple Valley will be held on **Wednesday, May 05, 2021**, commencing at **5:00 PM** or shortly thereafter at **1777 N Meadowlark Dr, Apple Valley**.

Chairman | Harold Merritt
Boardmembers | Marty Lisonbee | Dale Beddo | Ross Gregeson | Jerry Jorgensen

Pursuant to the Executive Order issued by Governor Gary Herbert on March 18, 2020, regarding Electronic Public Meetings, please be advised that the Big Plains Water and Sewer Special Service District 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: 838 6819 4964
Zoom Link: *https://us02web.zoom.us/j/83868194964*

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

FINANCIAL REPORT

1. Fraud Risk Assessment FY21
2. April Check Register
3. Financial Statement

WATER SUPERINTENDENT REPORT – Dale Harris

ENGINEERING – Rod Mills

DISCUSSION AND ACTION

4. Appreciation For Marty Lisonbee Regarding His Past Service On The Water Board.
5. Discussion And Possible Action On The Hourly Pay For An SSD Employee.
6. Discussion On the Tentative Budget For 2021
7. Discussion And Possible Action On A Work Meeting To Adopt A Tentative Budget On May 20th, 2021.

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, Taylor Pledger, as duly appointed Town Clerk 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 and the Town Website www.applevalleyut.gov **4 th day of MAY, 2021**.

Taylor Pledger, Town Clerk

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.

Fraud Risk Assessment

Continued

*Total Points Earned: 280/395 *Risk Level: Very Low > 355 | Low 316-355 | Moderate 276-315 | High 200-275 | Very High < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	0	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	0	5
i. Cash receipting and deposits?	0	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	0	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	0	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	0	20

*Entity Name: BIG PLAINS WATER & SEWER

*Completed for Fiscal Year Ending: FY21 *Completion Date: 5/1/21

*CAO Name: ____________ *CFO Name: ____________

*CAO Signature: ____________ *CFO Signature: ____________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Big Plains Water & Sewer Special Service District
Check Register
Checking - SBSU - 04/01/2021 to 04/30/2021

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Apple Valley Self Storage	EFT9999	04/01/2021	04/21/2021	04/21/2021	95.00	Storage Unit	516050 - System Maintenance and
					$95.00		
Blue Stakes of Utah 811	1080	UT20203234	04/12/2021	04/12/2021	93.00	Blue Stakes Service	516040 - Professional Service
					$93.00		
City of St. George	1085	07217	04/21/2021	04/21/2021	60.00	Water Testing	516044 - Water Testing
					$60.00		
Cruts Blasting LLC	1081	BPWS0001	04/12/2021	04/12/2021	3,000.00	Water Tank Sand Blasting	516053 - Tank Maintenance and Re
					$3,000.00		
Galloway & Company	1086	91964	04/21/2021	04/21/2021	2,602.50	Well 59 and Cooke Well Source Protection Pla	516040 - Professional Service
Galloway & Company	1086	93236	04/21/2021	04/21/2021	715.00	Well 59 and Cooke Well Due Diligence Coordi	516040 - Professional Service
Galloway & Company	1086	93239	04/21/2021	04/21/2021	500.00	Waterline Extension	516040 - Professional Service
Galloway & Company	1086	94511	04/21/2021	04/21/2021	5,000.00	Spring Proofing Service	516040 - Professional Service
Galloway & Company	1086	94512	04/21/2021	04/21/2021	688.00	Waterline Extension	516040 - Professional Service
Galloway & Company	1086	94518	04/21/2021	04/21/2021	480.00	On Call Engineering Services	516040 - Professional Service
Galloway & Company	1086	95025	04/21/2021	04/21/2021	10,000.00	Impact Fee Study	516040 - Professional Service
Galloway & Company	1086	95821	04/21/2021	04/21/2021	230.00	Cooke Well Due Diligence Coordinator	516040 - Professional Service
Galloway & Company	1086	95822	04/21/2021	04/21/2021	644.93	On Call Engineering Service	516040 - Professional Service
Galloway & Company	1086	95823	04/21/2021	04/21/2021	2,059.25	Waterline Design	516040 - Professional Service
Galloway & Company	1086	95824	04/21/2021	04/21/2021	747.50	Due Diligence Coordinator Civil Construction	516040 - Professional Service
Galloway & Company	1086	96386	04/21/2021	04/21/2021	7,360.00	On-Call Engineering Services	516040 - Professional Service
Galloway & Company	1086	96886	04/21/2021	04/21/2021	8,827.66	Construction Phase	516040 - Professional Service
Galloway & Company	1086	97147	04/21/2021	04/21/2021	2,195.00	On-Call Engineering Services	516040 - Professional Service
					$42,049.84		
					$42,049.84		
Health Equity	ACH	PR032021-74	03/26/2021	04/07/2021	156.25	PEHP HSA	512224 - Accrued Health Insurance
Health Equity	ACH	PR040321-74	04/07/2021	04/07/2021	156.25	PEHP HSA	512224 - Accrued Health Insurance
					$312.50		
Internal Revenue Service	ACH	PR010921-10	01/15/2021	04/14/2021	46.34	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR010921-10	01/15/2021	04/14/2021	100.31	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR010921-10	01/15/2021	04/14/2021	198.16	Social Security Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR012321-10	01/29/2021	04/14/2021	51.92	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR012321-10	01/29/2021	04/14/2021	123.35	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR012321-10	01/29/2021	04/14/2021	221.98	Social Security Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR020621-10	02/12/2021	04/14/2021	51.92	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR020621-10	02/12/2021	04/14/2021	123.35	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR020621-10	02/12/2021	04/14/2021	221.98	Social Security Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR022021-10	02/26/2021	04/14/2021	51.92	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR022021-10	02/26/2021	04/14/2021	123.35	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR022021-10	02/26/2021	04/14/2021	221.98	Social Security Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR030621-10	03/12/2021	04/14/2021	51.92	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR030621-10	03/12/2021	04/14/2021	123.35	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR030621-10	03/12/2021	04/14/2021	221.98	Social Security Tax	512221 - Accrued SS, MC & FIT Pay

Big Plains Water & Sewer Special Service District
Check Register
Checking - SBSU - 04/01/2021 to 04/30/2021

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Internal Revenue Service	ACH	PR032021-10	03/26/2021	04/14/2021	57.50	Medicare Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR032021-10	03/26/2021	04/14/2021	146.43	Federal Income Tax	512221 - Accrued SS, MC & FIT Pay
Internal Revenue Service	ACH	PR032021-10	03/26/2021	04/14/2021	245.82	Social Security Tax	512221 - Accrued SS, MC & FIT Pay
					$2,383.56		
					$2,383.56		
Little Creek Station	1082	1014194	04/12/2021	04/12/2021	85.00	Diesel for Truck	516061 - Equipment Fuel
					$85.00		
Public Employees Health Program	ACH	PR030621-66	03/12/2021	04/07/2021	10.65	PEHP Vision	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR030621-66	03/12/2021	04/07/2021	21.93	PEHP Life Insurance	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR030621-66	03/12/2021	04/07/2021	72.00	PEHP Dental	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR030621-66	03/12/2021	04/07/2021	767.20	PEHP Health Insurance	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR032021-66	03/26/2021	04/07/2021	1.15	PEHP Vision	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR032021-66	03/26/2021	04/07/2021	5.18	PEHP Dental	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR032021-66	03/26/2021	04/07/2021	12.68	PEHP Life Insurance	512224 - Accrued Health Insurance
Public Employees Health Program	ACH	PR032021-66	03/26/2021	04/07/2021	113.86	PEHP Health Insurance	512224 - Accrued Health Insurance
					$1,004.65		
					$1,004.65		
Revco Leasing	1083	597358	04/12/2021	04/12/2021	151.20	Printer Lease	511662 - Office Equipment
					$151.20		
Rural Water Association of Utah	1090	7994	03/16/2021	04/21/2021	525.00	member dues	516025 - Books/Subscriptions/Mem
					$525.00		
Scholzen Products Company, Inc.	1084	03/25/2021	04/12/2021	04/12/2021	397.79	Tank Screens	516051 - System Equipment
Scholzen Products Company, Inc.	1091	6553930-00	04/21/2021	04/21/2021	520.10	Radio, Bults, and Gasket	516051 - System Equipment
Scholzen Products Company, Inc.	1091	6553931-00	04/21/2021	04/21/2021	2,275.32	12 Meters	516051 - System Equipment
Scholzen Products Company, Inc.	1091	6558249-00	04/21/2021	04/21/2021	498.36	Collision Repair Kit	516051 - System Equipment
					$3,293.78		
					$3,691.57		
State Bank of Southern Utah	ACH	04/21/2021	04/21/2021	04/21/2021	251.56	Credit Card Payment	516010 - Clerical Contractor Labor
					$251.56		
Utah Retirement Systems	ACH	PR032021-67	03/26/2021	04/14/2021	390.70	URS Retirement	512223 - Accrued State Retirement
					$390.70		
Utah State Tax Commission	ACH	PR010921-11	01/15/2021	04/14/2021	64.76	State Income Tax	512222 - Accrued state WTH Payabl
Utah State Tax Commission	ACH	PR012321-11	01/29/2021	04/14/2021	76.76	State Income Tax	512222 - Accrued state WTH Payabl
Utah State Tax Commission	ACH	PR020621-11	02/12/2021	04/14/2021	76.76	State Income Tax	512222 - Accrued state WTH Payabl
Utah State Tax Commission	ACH	PR022021-11	02/26/2021	04/14/2021	76.76	State Income Tax	512222 - Accrued state WTH Payabl
Utah State Tax Commission	ACH	PR030621-11	03/12/2021	04/14/2021	76.76	State Income Tax	512222 - Accrued state WTH Payabl
Utah State Tax Commission	ACH	PR032021-11	03/26/2021	04/14/2021	88.78	State Income Tax	512222 - Accrued state WTH Payabl
					$460.58		
					$460.58		
					$54,554.16		

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)

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
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**

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	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**

Plains Water & Sewer Special Service District
FY 2021-2022 Tentative Budget

	FY19 Actual	FY20 Actual	FY21 YTD Mar21	FY21 Estimate	FY22 Budget	Final Tentative	Notes
Income or Expense							
Income from Operations:							
Operating Income							
5140 Water Sales	185,422	207,787	252,408	302,890	335,000		Add 25 New Customers, RV Park $1,420/mo 6 mo [redacted]
5150 Water Standby Fees	36,694	32,948	39,829	48,621	45,000		
5310 Connection Fees	34,888	19,500	20,908	25,090	25,000		
5410 Late Penalties and Fees	5,257	-	229	275	1,000		
5490 Other Operating Income	30,565	18,390	14,506	17,407	5,000		
Total Operating Income	**292,826**	**278,625**	**327,880**	**394,282**	**411,000**		
Operating Expense							
6010 Clerical Contractor Labor	-	-	4,342	4,600	15,000		Approx 10 hrs/wk through Interlocal Agreement
6011 Town Payroll Services	430	-	-	-	-		
6013 Water Salaries and Wages	45,006	45,006	40,451	45,006	50,000		Harris Raise
6014 Water Benefits	24,845	24,563	20,964	26,000	27,300		
6015 Admin Salaries and Wages	23,705	-	-	-	-		
6016 Admin Benefits	12,831	-	-	-	1,850		
6021 Public Postings	807	401	392	523	500		
6023 Travel/Fuel	821	967	745	993	1,000		
6024 Training	295	-	650	867	650		
6025 Books/Subsriptions/Memberships	990	716	1,337	1,500	1,000		
6030 Office Supplies and Expenses	7,322	4,106	2,688	3,584	2,000		
6032 Postage	908	133	346	461	1,500		
6035 Bank Service Charges	2,440	11	103	137	100		
6036 Bad Debt	-	-	-	-	-		
6040 Professional Service	10,716	26,674	64,708	91,947	60,000		
6043 Accounting & Audit Fees	6,611	6,921	5,700	7,000	7,000		
6044 Water Testing	7,308	5,692	4,859	5,600	5,200		
6045 Legal Fees	5,549	5,713	1,033	1,377	3,000		
6050 System Maintenance and Repairs	3,488	2,798	6,728	7,500	5,000		
6051 System Equipment	10,824	6,617	14,172	16,750	5,000		
6052 Well Maintenance and Repairs	3,572	1,305	-	-	2,000		
6053 Tank Maintenance and Repairs	4,350	-	3,000	3,500	1,500		
6060 Equipment Maintenance	2,993	3,960	448	597	1,000		

lains Water & Sewer Special Service District
FY 2021-2022 Tentative Budget

	FY19 Actual	FY20 Actual	FY21 YTD Mar21	FY21 Estimate	FY22 Budget	Final Tentative	Notes
6061 Equipment Fuel	2,847	2,126	1,529	2,039	2,000		
6067 Utilities	10,039	13,974	13,284	17,712	17,200		
6068 Telephone & Internet	553	-	152	203	200		
6070 Insurance	4,644	4,087	5,910	6,500	6,000		
6095 Depreciation Expense	134,013	134,769	11,246	134,000	134,000		
Total Operating Expense	**327,907**	**290,539**	**204,787**	**378,396**	**350,000**		
Total Income from Operations:	**(35,081)**	**(11,914)**	**123,093**	**15,886**	**61,000**		
Non-Operating Items:							
Non-Operating Income							
5510 Grants	38,000	-	-	-	904,000		Canaan Water Line to Million Gallon Tank
5515 Bond Proceeds	-	-	-	-	-		
5520 Impact Fees	197,573	61,528	71,099	100,000	80,000		
5610 Interest Income	3,136	2,633	59	100	100		
5680 Contributed Capital Revenue	-	-	-	-	-		
5690 Sundry Revenue	-	-	48	50	100		
5700 Gain or Loss on Plant Retirement	-	-	-	-	-		
Total Non-Operating income	**238,709**	**64,161**	**71,206**	**100,150**	**984,200**		
Non-Operating Expense							
6080 Interest Expense	94,609	93,152	51,692	91,723	91,000		
Total Non-Operating Expense	**94,609**	**93,152**	**51,692**	**91,723**	**91,000**		
Total Non-Operating Items:	**144,100**	**(28,991)**	**19,514**	**8,427**	**893,200**		
Total Income or Expense	**109,019**	**(40,905)**	**142,607**	**24,313**	**954,200**		

ains Water & Sewer Special Service District
FY 2021-2022 Tentative Budget

	FY19 Actual	FY20 Actual	FY21 YTD Mar21	FY21 Estimate	FY22 Budget	Final Tentative	Notes
Cash Outlay Not Included on Budget							
Debt Service (Approximate)							
Debt Service-Principal-2013 Water Bond					85,000		
Debt Service-Principal-2014A Water Bond					31,865		
Debt Service-Principal-2014B Water Bond					3,670		
Debt Service-Principal-Well 59					4,000		
Debt Service-Principal-Canaan Springs					9,861		
					134,396		
Less Application of Depreciation					(134,000)		
Total Remaining Debt Service					**396**		
Cash Outlay for Canaan Pipeline					**904,000**		
Total Income or Expense After Debt Service and Capital Projects					**49,804**		