

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
DISTRICT SUMMARY
JULY 1, 2020 TO FEBRUARY 28, 2021

YEAR TO DATE				JULY 1, 2019 TO FEBRUARY 29, 2020			
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)
		VARIANCE AMOUNT	VARIANCE PERCENT			VARIANCE AMOUNT	VARIANCE PERCENT
14,307,802	14,557,781	(249,979)	-2%	11,914,252	11,437,429	476,823	4%
11,743,783	11,948,249	204,466	2%	10,134,960	11,361,447	1,226,487	11%
<u>2,564,020</u>	<u>2,609,532</u>	<u>(45,513)</u>	-2%	<u>1,779,292</u>	<u>75,982</u>	<u>1,703,310</u>	2242%
1,963,678	8,687,220	(6,723,542)	-77%	2,567,793	2,175,650	392,143	18%
466,636	550,389	83,753	15%	858,637	917,792	59,155	6%
<u>1,497,042</u>	<u>8,136,831</u>	<u>(6,639,789)</u>	-82%	<u>1,709,155</u>	<u>1,257,858</u>	<u>451,297</u>	36%
<u>4,061,062</u>	<u>10,746,363</u>	<u>(6,685,302)</u>	-62%	<u>3,488,448</u>	<u>1,333,840</u>	<u>2,154,608</u>	162%

OPERATING REVENUE:
OPERATING EXPENSE:
NET OPERATING INCOME

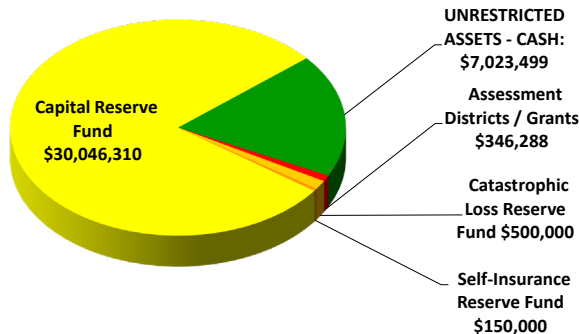
ADD NON-OPERATING REVENUE
LESS NON-OPERATING EXPENSE
NET NON-OPERATING INCOME

NET INCOME

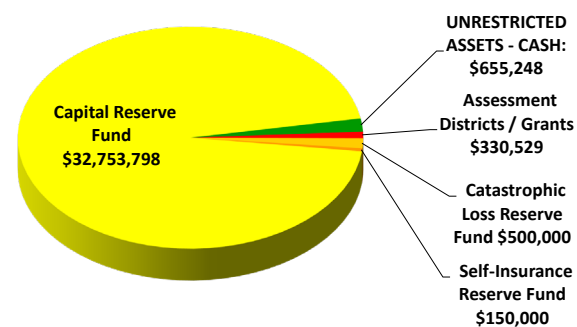
OTHER INFORMATION

26.14	DEBT SERVICE RATIO	23.97
0.05%	INVESTMENT RETURN	0.16%
\$ 34,708,247	CASH - JULY 1	\$ 34,961,554
\$ 3,357,850	INCREASE/(DECREASE) IN CASH	\$ (571,981)
<u>\$ 38,066,097</u>	CASH - END OF PERIOD	<u>\$ 34,389,574</u>
\$ 7,023,499	UNRESTRICTED CASH	\$ 655,248
\$ 31,042,598	RESTRICTED CASH	\$ 33,734,327
<u>\$ 38,066,097</u>	CASH IN CUSTODY OF MSWD	<u>\$ 34,389,574</u>
WELLS FARGO \$ 34,427	RESTRICTED - ASSESSMENT DISTRICTS	\$ 18,668
CALTRUST \$ 6,433,104	RESTRICTED - SHORT TERM FUND	\$ 8,064,303
CALTRUST \$ 22,027,026	RESTRICTED - MEDIUM TERM FUND	\$ 21,609,841
CALTRUST \$ 2,548,042	RESTRICTED - LIQUIDITY FUND	\$ 4,041,515
<u>\$ 31,042,598</u>	RESTRICTED TOTAL CASH	<u>\$ 33,734,327</u>

Total Cash In Custody of MSWD 2021



Total Cash In Custody of MSWD 2020



MISSION SPRINGS WATER DISTRICT

FINANCIAL REPORT

FEBRUARY 28, 2021

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CONSOLIDATING BALANCE SHEET
FEBRUARY 28, 2021

SCHEDULE A
June 30, 2020

		FEBRUARY 28, 2021 - EXCLUDING AD# 13						
SEE	WATER FUND		SEWER	GENERAL	TOTAL	FINANCIAL STATEMENTS	ELIMINATE AD#13	BOOK TOTAL
SCH	"DHS"	"IDE"	FUND	FUND				
CURRENT ASSETS:								
Cash	F	2,351,245	722	2,317,849	2,353,683	7,023,499	3,758,832	3,758,832
Accounts receivable-								
Water and sewer		2,499,163	21,632	947,849		3,468,644	2,724,581	2,724,581
Other		647,417	14,264	566,086	0	1,227,767	1,409,712	1,409,712
Reimbursable jobs		37,798	0	20,554	52,572	110,924	79,787	79,787
Prepaid expenses					183,570	183,570	270,145	270,145
Inventory					443,392	443,392	420,183	420,183
Total current assets		<u>5,535,624</u>	<u>36,618</u>	<u>3,852,337</u>	<u>3,033,217</u>	<u>12,457,796</u>	<u>8,663,240</u>	<u>8,663,240</u>
RESTRICTED ASSETS:								
Cash	F	14,099,971	(3,664,560)	12,368,191	8,238,996	31,042,598	30,949,414	30,949,414
Assessments receivable				8,200,200		8,200,200	8,667,083	12,803,872
Taxes receivable		(56,112)	24,236	(45,506)	(45,163)	(122,545)	65,454	65,454
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,329	2,294	0		4,623	5,583	5,583
Total restricted assets		<u>14,046,188</u>	<u>(3,638,030)</u>	<u>20,522,886</u>	<u>8,193,833</u>	<u>39,124,876</u>	<u>39,687,534</u>	<u>44,912,362</u>
UTILITY PLANT:								
Utility plant in service		89,615,538	2,620,014	81,512,731	8,371,502	182,119,785	182,119,785	182,119,785
Less accumulated depreciation		(42,862,567)	(1,164,037)	(25,930,090)	(3,491,558)	(73,448,252)	(70,761,037)	(70,761,037)
Total		<u>46,752,970</u>	<u>1,455,977</u>	<u>55,582,641</u>	<u>4,879,944</u>	<u>108,671,533</u>	<u>111,358,748</u>	<u>111,358,748</u>
Construction in progress		10,663,850	0	7,661,089	748,239	19,073,178	16,281,016	281,976
Total utility plant		<u>57,416,820</u>	<u>1,455,977</u>	<u>63,243,730</u>	<u>5,628,183</u>	<u>127,744,710</u>	<u>127,639,764</u>	<u>127,921,740</u>
TOTAL ASSETS		<u>76,998,631</u>	<u>(2,145,435)</u>	<u>87,618,952</u>	<u>16,855,233</u>	<u>179,327,381</u>	<u>175,990,537</u>	<u>181,497,342</u>
CURRENT LIABILITIES:								
Accounts payable		156,463	14,072	2,928	2,271,207	2,444,671	2,488,628	2,488,628
Accrued expenses		2,117	0	82,811	908,195	993,123	1,194,589	1,194,589
Customer deposits		344,936	9,920			354,856	372,592	372,592
Current portion of long-term debt		7,260	0	205,399		212,659	668,353	240,000
Total current liabilities		<u>510,776</u>	<u>23,992</u>	<u>291,139</u>	<u>3,179,402</u>	<u>4,005,309</u>	<u>4,724,162</u>	<u>4,964,162</u>
LONG-TERM DEBT:								
Notes payable		234,981		7,987,065		8,222,046	8,654,239	8,654,239
Special assessment bonds				66,000		66,000	82,000	4,740,000
Certificates of participation- 1994 refunding/USDA-certificates			245,901			245,901	253,401	253,401
Total		<u>234,981</u>	<u>245,901</u>	<u>8,053,065</u>	<u>0</u>	<u>8,533,946</u>	<u>8,989,640</u>	<u>13,729,640</u>
Less current portion		(7,260)	0	(205,399)		(212,659)	(668,353)	(240,000)
Total long-term debt		<u>227,721</u>	<u>245,901</u>	<u>7,847,666</u>	<u>0</u>	<u>8,321,287</u>	<u>8,321,287</u>	<u>12,821,287</u>
OTHER LIABILITIES:								
Net Pension Liability					6,994,867	6,994,867	6,994,867	6,994,867
Deferred inflows/outflows GASB 68					(1,685,622)	(1,685,622)	(1,685,622)	(1,685,622)
Interest payable from restricted assets			868	1,739		2,607	7,971	81,397
Funds held in trust		35,359		2,780		38,139	38,139	38,139
Advance construction deposits		66,001		3,062,862	198,000	3,326,863	3,326,863	3,326,863
Total other liabilities		<u>101,360</u>	<u>868</u>	<u>3,067,380</u>	<u>5,507,245</u>	<u>8,676,853</u>	<u>8,682,218</u>	<u>8,763,614</u>
TOTAL LIABILITIES		<u>839,857</u>	<u>270,761</u>	<u>11,206,185</u>	<u>8,686,647</u>	<u>21,003,449</u>	<u>21,727,666</u>	<u>26,549,063</u>
NET ASSETS:								
Retained earnings-								
Invested in capital assets, net of debt		48,108,423	1,494,884	56,704,265	5,051,175	111,358,748	111,358,748	111,358,748
Reserved, debt service and other		18,635,576	253,401	15,421,991	5,904,095	40,215,063	40,215,063	685,408
Unrestricted		7,186,270	(4,036,232)	2,706,888	(3,167,866)	2,689,060	2,689,060	2,689,060
Total retained earnings		<u>73,930,270</u>	<u>(2,287,947)</u>	<u>74,833,145</u>	<u>7,787,404</u>	<u>154,262,871</u>	<u>154,262,871</u>	<u>154,948,279</u>
Increases(decreases) 2016-2017:								
Water fund "DHS"-see SCHEDULE B		2,228,505				2,228,505		0
Water fund "IDE"-see SCHEDULE C			(128,249)			(128,249)		0
Sewer fund-see SCHEDULE D				1,579,623		1,579,623		0
General fund-see SCHEDULE E					381,182	381,182		0
Total net assets		<u>76,158,775</u>	<u>(2,416,196)</u>	<u>76,412,768</u>	<u>8,168,586</u>	<u>158,323,933</u>	<u>154,262,871</u>	<u>154,948,279</u>
TOTAL LIABILITIES AND NET ASSETS		<u>76,998,631</u>	<u>(2,145,435)</u>	<u>87,618,952</u>	<u>16,855,233</u>	<u>179,327,381</u>	<u>175,990,537</u>	<u>181,497,342</u>

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
INCOME STATEMENT
JULY 1, 2020 TO FEBRUARY 28, 2021

	YEAR TO DATE					2020-2021		
	CURRENT MONTH			FAVORABLE (UNFAVORABLE) VARIANCE	FAVORABLE (UNFAVORABLE) VARIANCE	ADOPTED BUDGET		
	ACTUAL	ACTUAL	BUDGET	AMOUNT	PERCENT	TOTAL	REMAINING BUDGET	
							AMOUNT	PERCENT
OPERATING REVENUE:								
Water fund	926,155	9,228,025	9,832,651	(604,626)	-6%	12,732,767	3,504,742	28%
Sewer fund	566,366	5,079,777	4,725,130	354,647	8%	6,766,200	1,686,423	25%
General fund	0	0	0	0	0%	0	0	0%
TOTAL OPERATING REVENUE	1,492,521	14,307,802	14,557,781	(249,979)	-2%	19,498,967	5,191,165	
OPERATING EXPENSE:								
Water fund	1,146,468	7,841,495	8,243,645	402,150	5%	12,016,764	4,175,269	35%
Sewer fund	513,960	3,902,287	3,704,604	(197,683)	-5%	5,498,069	1,595,782	29%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
TOTAL OPERATING EXPENSE	1,660,429	11,743,783	11,948,249	204,466	2%	17,514,833	5,771,050	33%
NET OPERATING INCOME(LOSS)	(167,908)	2,564,020	2,609,532	(45,513)		1,984,134	(579,886)	
ADD NON-OPERATING REVENUE								
Water fund	121,396	791,714	1,756,485	(964,771)	-55%	2,594,482	1,802,768	69%
Sewer fund	90,648	790,782	6,438,193	(5,647,411)	-88%	9,655,267	8,864,485	92%
General fund	37,412	381,182	492,542	(111,360)	-23%	738,810	357,628	48%
TOTAL NON-OPERATING REVENUE	249,456	1,963,678	8,687,220	(6,723,542)	-77%	12,988,559	11,024,881	
LESS NON-OPERATING EXPENSE								
Water fund	459	77,987	14,889	(63,098)	-424%	30,905	(47,082)	-152%
Sewer fund	48,061	388,649	384,456	(4,193)	-1%	576,684	188,035	33%
General fund - P.E.R.S. Prior Year Costs	0	0	151,044	151,044	100%	453,134	453,134	100%
TOTAL NON-OPERATING EXPENSE	48,520	466,636	550,389	83,753	15%	1,060,723	594,087	
NET NON-OPERATING INCOME(LOSS)	200,937	1,497,042	8,136,831	(6,639,789)		11,927,836	10,430,794	
NET INCOME(LOSS)	33,029	4,061,062	10,746,363	(6,685,302)	-62%	13,911,970	9,850,908	71%

MISSION SPRINGS WATER DISTRICT
 COMBINED STATEMENT OF CASH FLOWS
 EXCLUDING ASSESSMENT DISTRICT #13
 FOR THE PERIOD
 JULY 1, 2020 TO FEBRUARY 28, 2021

	2021				YEAR ENDING
	WATER	SEWER	GENERAL	COMBINED	JUNE 30, 2020 COMBINED
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net operating income (loss)	1,386,529	1,177,490	0	2,564,020	814,474
Add (deduct) items not affecting cash in the year:					
Depreciation	1,394,360	1,121,624	171,231	2,687,215	4,002,490
Amortization	960	0		960	1,440
(Increase) Decrease in accounts receivable	(101,413)	(460,705)	0	(562,120)	(128,097)
(Increase) Decrease in assessments receivable	0	466,883	0	466,883	743,471
(Increase) Decrease in taxes receivable	59,046	61,716	67,239	188,000	(9,168)
(Increase) Decrease in reimbursable job deposits	6,155	(33,973)	(3,320)	(31,138)	78,090
(Increase) Decrease in inventory			(23,209)	(23,209)	45,535
(Increase) Decrease in prepaid expenses			86,575	86,575	17,379
Increase (Decrease) in construction deposits	0	0	0	0	(152,000)
Increase (Decrease) in customer deposits	(17,736)	0	0	(17,736)	19,460
Increase (Decrease) in accounts payable	161,526	0	(205,483)	(43,957)	1,483,284
Increase (Decrease) in accrued liabilities	(2,610)	(5,302)	(198,919)	(206,831)	(170,207)
Increase (Decrease) in P.E.R.S. Prior Year Expenses	0	0	0	0	(375,341)
Increase (Decrease) in Pension Expense GASB 68	0	0	0	0	-
Increase (Decrease) in Net Pension Liability	0	0	0	0	(416,287)
Increase (Decrease) in deferred inflows/outflows	0	0	0	0	(70,943)
Net cash provided by (used by) operating activities	<u>2,886,818</u>	<u>2,327,733</u>	<u>(105,886)</u>	<u>5,108,663</u>	<u>5,883,582</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Backup and front footage fees	295,880	76,460	0	372,340	603,235
Property taxes	408,804	240,481	351,180	1,000,465	2,125,684
Other	(61,959)	(4,193)	0	(66,152)	(15,097)
Grants	9,473	0	0	9,473	118,248
Net cash provided by noncapital financing activities	<u>652,198</u>	<u>312,748</u>	<u>351,180</u>	<u>1,316,126</u>	<u>2,832,069</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Net Additions to utility plant	(1,905,527)	(733,246)	(153,389)	(2,792,161)	(3,764,709)
Contributed assets	0	0	0	0	292,566
Proceeds from asset disposals - net	48,600	0	1,438	50,038	(12,344)
Insurance refund - prior years	0	0	0	0	(1,500)
Interest income	55,774	504,200	48,422	608,396	1,407,169
Investment income/(loss)	(26,817)	(30,360)	(19,857)	(77,034)	388,946
Net cash (used) by investing activities	<u>(1,827,970)</u>	<u>(259,405)</u>	<u>(123,387)</u>	<u>(2,210,761)</u>	<u>(1,689,871)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Cost of issuance-amortized	(960)	0	0	(960)	(1,440)
Long-term debt retired	(14,611)	(441,083)	0	(455,694)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(15,068)	(384,456)	0	(399,524)	(665,441)
Net cash provided by (used by) financing activities	<u>(30,639)</u>	<u>(825,539)</u>	<u>0</u>	<u>(856,178)</u>	<u>(1,296,855)</u>
INCREASE (DECREASE) IN CASH	1,680,407	1,555,537	121,907	3,357,850	5,728,925
BALANCE OF CASH AT BEGINNING OF YEAR	11,106,971	13,130,503	10,470,772	34,708,247	29,232,630
BALANCE OF CASH AT FEBRUARY 28, 2021 (Schedule F)	12,787,378	14,686,040	10,592,679	38,066,097	34,961,554

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
INCOME STATEMENT
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE B

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT				OF YEAR TO DATE BUDGET	USED
OPERATING REVENUE	1	909,102	1,213,547	(304,445)	9,054,321	9,706,349	(652,028)	93%	12,543,317	3,488,996	72%
OPERATING EXPENSE:											
Pumping-											
Salaries and wages		33,728	30,694	(3,034)	228,546	245,552	17,006	93%	368,328	139,782	62%
Benefit pay	5	(1,650)	7,007	8,657	59,164	56,056	(3,108)	106%	84,084	24,920	70%
Fringe benefits	4	46,065	19,371	(26,694)	165,932	154,968	(10,964)	107%	232,452	66,520	71%
Electric utility		68,261	68,150	(111)	963,590	545,200	(418,390)	177%	817,800	(145,790)	118%
Materials and services		23,348	34,262	10,914	226,355	286,151	59,796	79%	442,699	216,344	51%
Total		169,752	159,484	(10,268)	1,643,588	1,287,927	(355,661)	128%	1,945,363	301,775	84%
Transmission and distribution-											
Salaries and wages		52,742	39,168	(13,574)	357,820	313,344	(44,476)	114%	470,016	112,196	76%
Benefit pay	5	(2,800)	10,619	13,419	106,697	84,952	(21,745)	126%	127,428	20,731	84%
Fringe benefits	4	71,719	27,392	(44,327)	265,804	219,136	(46,668)	121%	328,704	62,900	81%
Materials and services		64,907	7,951	(56,956)	249,994	418,098	168,104	60%	548,139	298,145	46%
Total		186,567	85,130	(101,437)	980,315	1,035,530	55,215	95%	1,474,287	493,972	66%
Customer accounts-											
Salaries and wages		22,689	42,102	19,413	172,420	336,816	164,396	51%	505,224	332,804	34%
Benefit pay	5	(970)	11,500	12,470	44,887	92,000	47,113	49%	138,000	93,113	33%
Fringe benefits	4	31,189	30,348	(841)	123,243	242,784	119,541	51%	364,176	240,933	34%
Materials and services		690	80	(610)	5,683	174,680	168,997	100%	156,230	150,547	4%
Total		53,597	84,030	30,433	346,233	846,280	500,047	41%	1,163,630	817,397	30%
Other operating-											
Standby salaries and wages		8,891	9,265	374	63,288	74,120	10,832	85%	111,180	47,892	57%
Standby reports		0	1,100	1,100	6,761	8,800	2,039	77%	13,200	6,439	51%
Consulting engineer		6,040	3,500	(2,540)	25,068	33,000	7,933	76%	71,300	46,233	35%
Depreciation		168,104	173,284	5,180	1,352,245	1,393,686	41,441	97%	2,086,823	734,578	65%
Administrative costs	E	530,511	358,378	(172,132)	3,124,105	3,086,454	(37,651)	101%	4,448,256	1,324,151	70%
TOTAL OPERATING EXPENSE		1,123,462	874,171	(249,291)	7,541,602	7,765,797	224,194	97%	11,314,039	3,772,437	67%
NET OPERATING INCOME(LOSS)		(214,360)	339,376	(553,736)	1,512,718	1,940,552	(427,834)		1,229,278	(283,440)	
ADD NON-OPERATING REVENUE	1	115,702	221,041	(105,339)	784,685	1,768,340	(983,655)	44%	2,652,498	1,867,813	30%
Total		(98,658)	560,417	(659,075)	2,297,403	3,708,892	(1,411,489)		3,881,776	1,584,373	
LESS NON-OPERATING EXPENSE	1	(583)	947	1,530	68,898	6,553	(62,345)	1051%	17,801	(51,097)	387%
NET INCOME(LOSS)	A	(98,075)	559,470	(657,544)	2,228,505	3,702,339	(1,473,834)	-60%	3,863,975	1,635,470	58%

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 1

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT				
OPERATING REVENUE:										
Water service charge-residential	230,846	219,116	11,730	1,574,896	1,752,930	(178,034)	90%	2,414,700	839,804	65%
Water service charge-commercial	19,265	19,654	(389)	133,911	157,232	(23,321)	85%	216,924	83,013	62%
Water service charge-landscape	8,229	7,735	494	53,903	61,880	(7,977)	87%	85,410	31,507	63%
Water service charge-construction	2,310	1,190	1,120	9,780	9,520	260	103%	13,140	3,360	74%
Water consumption-residential	345,525	624,907	(279,382)	4,353,633	4,999,255	(645,622)	87%	6,249,439	1,895,806	70%
Water consumption-commercial	44,441	80,758	(36,317)	604,573	646,058	(41,485)	94%	809,544	204,971	75%
Water consumption-landscape	63,882	173,834	(109,952)	1,022,244	1,390,666	(368,422)	74%	1,743,000	720,756	59%
Water consumption-construction	25,429	11,175	14,254	210,115	89,400	120,715	235%	112,050	(98,065)	188%
Drought surcharge fees	0	0	0	0	0	0	0%	0	0	0%
Reconnect/disconnect fees	2,340	12,500	(10,160)	13,965	100,000	(86,035)	14%	150,000	136,035	9%
New meter installations	7,639	1,140	6,499	51,487	9,120	42,367	565%	13,680	(37,807)	376%
Temporary const. meter installations	940	0	940	1,710	0	1,710	#DIV/0!	0	(1,710)	#DIV/0!
Backflow device maintenance fees	8,805	7,500	1,305	62,607	60,000	2,607	104%	90,000	27,393	70%
R.P. & double check installations	505	505	0	1,515	2,020	(505)	75%	3,030	1,515	50%
Fire flow charges	11,345	8,333	3,012	114,775	66,668	48,107	172%	100,000	(14,775)	115%
Fire flow tests	191	300	(109)	9,359	2,400	6,959	390%	3,600	(5,759)	260%
Unauthorized water use penalties	0	150	(150)	0	1,200	(1,200)	0%	1,800	1,800	0%
Returned check service charges	215	50	165	4,515	400	4,115	1129%	600	(3,915)	753%
Site rental - microwave station	4,206	6,200	(1,994)	45,328	49,600	(4,272)	91%	74,400	29,072	61%
Delinquent charges	112,227	18,750	93,477	624,798	150,000	474,798	417%	225,000	(399,798)	278%
Standby maintenance fees	19,500	19,500	0	156,000	156,000	0	100%	234,000	78,000	67%
Lien recordation/release fees	1,261	250	1,011	5,207	2,000	3,207	260%	3,000	(2,207)	174%
Total	909,102	1,213,547	(304,445)	9,054,321	9,706,349	(652,028)	93%	12,543,317	3,488,996	72%
NON-OPERATING INCOME:										
Capacity fees	50,800	41,667	9,133	295,880	333,336	(37,456)	89%	500,000	204,120	59%
Front footage charges	0	0	0	0	0	0	0%	0	0	0%
Annexation fees	0	0	0	0	0	0	0%	0	0	0%
Interest income	5,414	17,222	(11,808)	74,073	137,776	(63,703)	54%	206,664	132,591	36%
Investment income/(loss)	(19,585)	16,737	(36,322)	(35,925)	133,896	(169,821)	-27%	200,844	236,769	-18%
Property taxes	49,073	49,072	1	392,583	392,589	(6)	100%	588,875	196,292	67%
Grants	0	96,343	(96,343)	9,473	770,743	(761,270)	0%	1,156,115	1,146,642	0%
Contributed revenue	0	0	0	0	0	0	0%	0	0	0%
Gain(loss) asset disposals	30,000	0	30,000	48,600	0	48,600	0%	0	(48,600)	0%
Total	115,702	221,041	(105,339)	784,685	1,768,340	(983,655)	44%	2,652,498	1,867,813	30%
NON-OPERATING EXPENSE:										
Interest	946	879	(67)	7,548	6,009	(1,539)	126%	9,525	1,977	79%
County administrative charges	6	0	(6)	6,985	0	(6,985)	#DIV/0!	0	(6,985)	#DIV/0!
Trustee fees C.O.P.'s	0	0	0	0	0	0	0%	0	0	0%
Amortization of C.O.P. discount	0	0	0	0	0	0	0%	0	0	0%
Amortization of C.O.P. issuance costs	18	18	0	144	144	0	100%	216	72	67%
Uncollectable Accounts	(1,554)	50	1,604	54,221	400	(53,821)	13555%	8,060	(46,161)	673%
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%
Total	(583)	947	1,530	68,898	6,553	(62,345)	1051%	17,801	(51,097)	387%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
INCOME STATEMENT
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE C

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT					OF YEAR TO BUDGET
OPERATING REVENUE	2	17,053	15,787	1,266	173,704	126,302	47,402	138%	189,450	15,746	92%
OPERATING EXPENSE:											
Pumping-											
Salaries and wages		1,434	1,960	526	16,790	15,680	(1,110)	107%	23,520	6,730	71%
Benefit pay	5	(12)	447	459	3,675	3,576	(99)	103%	5,364	1,689	69%
Fringe benefits	4	2,043	1,236	(807)	11,020	9,888	(1,132)	111%	14,832	3,812	74%
Electric utility		3,166	4,171	1,005	40,604	33,363	(7,241)	122%	50,047	9,443	81%
Materials and services		8,530	8,649	119	67,287	72,191	4,904	93%	106,787	39,500	63%
Total		15,161	16,463	1,302	139,376	134,698	(4,678)	103%	200,550	61,174	69%
Transmission and distribution-											
Salaries and wages		429	2,500	2,071	11,393	20,000	8,607	57%	30,000	18,607	38%
Benefit pay	5	(3)	678	681	2,490	5,424	2,934	46%	8,136	5,646	31%
Fringe benefits	4	612	1,748	1,136	7,144	13,984	6,840	51%	20,976	13,832	34%
Materials and services		0	2,003	2,003	0	18,320	18,320	0%	26,455	26,455	0%
Total		1,038	6,929	5,891	21,027	57,728	36,701	36%	85,567	64,540	25%
Customer accounts-											
Salaries and wages		0	2,647	2,647	147	21,176	21,029	1%	31,764	31,617	0%
Benefit pay	5	0	725	725	39	5,800	5,761	1%	8,700	8,661	0%
Fringe benefits	4	0	1,909	1,909	89	15,272	15,183	1%	22,908	22,819	0%
Materials and services		0	0	0	0	0	0	0%	0	0	0%
Total		0	5,281	5,281	275	42,248	41,973	1%	63,372	63,097	0%
Other operating-											
Standby salaries and wages		0	591	591	0	4,728	4,728	0%	7,092	7,092	0%
Standby reports		0	25	25	180	200	20	90%	300	120	60%
Consulting engineer		0	0	0	0	0	0	0%	0	0	0%
Depreciation		5,264	5,265	1	42,115	42,113	(2)	100%	63,173	21,058	67%
Administrative costs	E	1,543	22,774	21,231	96,919	196,133	99,214	49%	282,671	185,752	34%
TOTAL OPERATING EXPENSE		23,006	57,328	34,322	299,893	477,848	177,955	63%	702,725	402,832	43%
NET OPERATING INCOME(LOSS)		(5,953)	(41,541)	(35,587)	(126,189)	(351,546)	(225,357)	36%	(513,275)	(387,086)	25%
ADD NON-OPERATING REVENUE	2	5,694	(5,197)	10,891	7,029	(11,855)	18,884	-59%	(58,016)	(65,045)	-12%
Total		(259)	(46,738)	46,478	(119,160)	(363,401)	244,242	33%	(571,291)	(452,132)	21%
LESS NON-OPERATING EXPENSE	2	1,042	1,042	0	9,089	8,336	(753)	109%	13,104	4,015	69%
NET INCOME(LOSS)	A	(1,301)	(47,780)	46,478	(128,249)	(371,737)	243,489	34%	(584,395)	(456,146)	22%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%
			(UNFAVORABLE)			(UNFAVORABLE)				
			VARIANCE			VARIANCE	DATE			
			AMOUNT			AMOUNT	BUDGET			
OPERATING REVENUE:										
	5,242	5,000	242	46,374	40,000	6,374	116%	60,000	13,626	77%
	109	100	9	1,051	800	251	131%	1,200	149	88%
	12	0	12	112	0	112	0%	0	(112)	0%
	0	0	0	0	0	0	0%	0	0	0%
	6,578	8,312	(1,734)	91,687	66,502	25,185	138%	99,750	8,063	92%
	0	100	(100)	11	800	(789)	1%	1,200	1,189	1%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	100	(100)	50	800	(750)	6%	1,200	1,150	4%
	0	0	0	0	0	0	0%	0	0	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	95	75	20	888	600	288	148%	900	12	99%
	0	0	0	0	0	0	0%	0	0	0%
	157	100	57	1,355	800	555	169%	1,200	(155)	113%
	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	50	0	50	200	0	200	#DIV/0!	0	(200)	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	3,810	1,000	2,810	23,389	8,000	15,389	292%	12,000	(11,389)	195%
	1,000	1,000	0	8,000	8,000	0	100%	12,000	4,000	67%
	0	0	0	588	0	588	0%	0	(588)	0%
C	17,053	15,787	1,266	173,704	126,302	47,402	138%	189,450	15,746	92%
NON-OPERATING INCOME:										
	0	0	0	0	4,353	(4,353)	0%	4,353	4,353	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	(1,401)	(3,600)	2,199	(18,299)	(28,800)	10,501	64%	(43,200)	(24,901)	42%
	5,067	(3,625)	8,692	9,108	(3,625)	12,733	-251%	(43,500)	(52,608)	-21%
	2,028	2,028	(0)	16,221	16,217	4	100%	24,331	8,110	67%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
C	5,694	(5,197)	10,891	7,029	(11,855)	18,884	-59%	(58,016)	(65,045)	-12%
NON-OPERATING EXPENSE:										
	940	940	0	7,520	7,520	0	100%	11,280	3,760	67%
	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	102	102	0	816	816	0	100%	1,224	408	67%
	0	0	0	753	0	(753)	#DIV/0!	600	(153)	126%
	0	0	0	0	0	0	0%	0	0	0%
C	1,042	1,042	0	9,089	8,336	(753)	109%	13,104	4,015	69%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
INCOME STATEMENT
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE D

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%	
			(UNFAVORABLE) VARIANCE			(UNFAVOR) VARIANCE AMOUNT					OF YEAR TO DATE BUDGET
OPERATING REVENUE	3	566,366	590,641	(24,275)	5,079,777	4,725,130	354,647	108%	6,766,200	1,686,423	75%
OPERATING EXPENSE:											
Collection-											
Salaries and wages		6,827	11,395	4,568	69,637	91,160	21,524	76%	136,740	67,104	51%
Benefit pay	5	(396)	3,016	3,412	18,534	24,128	5,594	77%	36,192	17,658	51%
Fringe benefits	4	9,235	7,833	(1,402)	47,570	62,664	15,094	76%	93,996	46,426	51%
Materials and services		1,188	13,582	12,394	107,615	108,616	1,001	99%	162,960	55,345	66%
Total		16,855	35,826	18,971	243,357	286,568	43,211	85%	429,888	186,531	57%
Treatment-											
Salaries and wages		47,592	39,921	(7,671)	342,498	319,368	(23,130)	107%	479,052	136,554	71%
Benefit pay	5	(1,689)	8,109	9,798	75,257	64,872	(10,385)	116%	97,308	22,051	77%
Fringe benefits	4	65,920	25,389	(40,531)	240,355	203,112	(37,243)	118%	304,668	64,313	79%
Electric utility		18,164	16,549	(1,615)	199,907	132,391	(67,516)	151%	198,587	(1,320)	101%
Materials and services		45,769	47,706	1,937	435,921	425,652	(10,269)	102%	647,509	211,588	67%
Total		175,757	137,674	(38,083)	1,293,938	1,145,395	(148,543)	113%	1,727,124	433,186	75%
Other operating-											
Standby salaries and wages		6,068	6,073	5	50,624	48,584	(2,040)	104%	72,876	22,252	69%
Standby reports		0	150	150	2,073	1,500	(573)	138%	3,400	1,327	61%
Depreciation		140,193	131,048	(9,145)	1,121,624	1,048,464	(73,160)	107%	1,572,656	451,032	71%
Administrative costs	E	175,088	136,328	(38,761)	1,190,671	1,174,093	(16,578)	101%	1,692,125	501,454	70%
TOTAL OPERATING EXPENSE		513,960	447,099	(66,862)	3,902,287	3,704,604	(197,683)	105%	5,498,069	1,595,782	71%
NET OPERATING INCOME(LOSS)		52,406	143,542	42,587	1,177,490	1,020,526	156,964	115%	1,268,131	90,641	93%
ADD NON-OPERATING REVENUE	3	90,648	805,909	(715,261)	790,782	6,438,193	(5,647,411)	12%	9,655,267	8,864,485	8%
Total		143,054	949,451	(806,398)	1,968,272	7,458,719	(5,490,447)	26%	10,923,398	8,955,126	18%
LESS NON-OPERATING EXPENSE	3	48,061	48,057	4	388,649	384,456	(4,193)	101%	576,684	188,035	67%
NET INCOME(LOSS)	A	94,993	901,394	(806,401)	1,579,623	7,074,263	(5,494,640)	22%	10,346,714	8,767,091	15%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 3

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT				
OPERATING REVENUE:										
	510,184	531,666	(21,482)	4,516,460	4,253,330	263,130	106%	6,090,000	1,573,540	74%
	53,843	57,750	(3,907)	552,854	462,000	90,854	120%	661,500	108,646	84%
	1,414	300	1,114	3,064	2,400	664	128%	3,600	536	85%
	925	925	0	7,400	7,400	0	100%	11,100	3,700	67%
D	<u>566,366</u>	<u>590,641</u>	<u>(24,275)</u>	<u>5,079,777</u>	<u>4,725,130</u>	<u>354,647</u>	108%	<u>6,766,200</u>	<u>1,686,423</u>	75%
NON-OPERATING REVENUE:										
	17,640	2,520	15,120	76,460	10,080	66,380	759%	12,600	(63,860)	607%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	60,261	66,324	(6,063)	504,200	531,592	(27,392)	95%	797,889	293,689	63%
	(17,313)	12,838	(30,151)	(30,360)	102,704	(133,064)	-30%	154,056	184,416	-20%
	30,060	30,060	0	240,481	240,485	(4)	100%	360,722	120,241	67%
	0	694,167	(694,167)	0	5,553,332	(5,553,332)	0%	8,330,000	8,330,000	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
D	<u>90,648</u>	<u>805,909</u>	<u>(715,261)</u>	<u>790,782</u>	<u>6,438,193</u>	<u>(5,647,411)</u>	12%	<u>9,655,267</u>	<u>8,864,485</u>	8%
NON-OPERATING EXPENSE:										
	48,057	48,057	0	384,456	384,456	0	100%	576,684	192,228	67%
	4	0	(4)	4,193	0	(4,193)	0%	0	(4,193)	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
D	<u>48,061</u>	<u>48,057</u>	<u>(4)</u>	<u>388,649</u>	<u>384,456</u>	<u>(4,193)</u>	101%	<u>576,684</u>	<u>188,035</u>	67%

MISSION SPRINGS WATER DISTRICT
GENERAL FUND INCOME STATEMENT
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE E, page 1 of 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%
			(UNFAVORABLE)			(UNFAVORABLE)				
			VARIANCE			AMOUNT	DATE	AMOUNT	USED	
REVENUES & EXPENSES NOT SUBJECT TO FUND TRANSFER:										
	43,898	43,897	1	351,180	351,182	(2)	100%	526,770	175,590	67%
	4,560	10,350	(5,790)	48,422	82,800	(34,378)	58%	124,200	75,778	39%
	(11,045)	7,320	(18,365)	(19,857)	58,560	(78,417)	-34%	87,840	107,697	-23%
	0	(37,761)	37,761	0	(151,044)	151,044	0%	(453,134)	(453,134)	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	1,438	0	1,438	0%	0	(1,438)	0%
	<u>37,412</u>	<u>23,806</u>	<u>13,606</u>	<u>381,182</u>	<u>341,498</u>	<u>39,684</u>	<u>112%</u>	<u>285,676</u>	<u>(95,506)</u>	<u>133%</u>
GENERAL OPERATING EXPENSE:										
Customer accounts-										
	29,818	3,733	(26,085)	209,934	29,864	(180,070)	703%	44,796	(165,138)	469%
	(1,351)	925	2,276	57,398	7,400	(49,998)	776%	11,100	(46,298)	517%
	40,879	2,638	(38,241)	152,627	21,104	(131,523)	723%	31,656	(120,971)	482%
	5,437	40,675	35,238	84,044	89,520	5,476	94%	141,420	57,376	59%
	<u>74,783</u>	<u>47,971</u>	<u>(26,812)</u>	<u>504,002</u>	<u>147,888</u>	<u>(356,114)</u>	<u>341%</u>	<u>228,972</u>	<u>(275,030)</u>	<u>220%</u>
Buildings and grounds-										
	377	969	592	2,887	7,752	4,865	37%	11,628	8,741	25%
	(2)	157	159	372	1,256	884	30%	1,884	1,512	20%
	538	637	99	1,901	5,096	3,195	37%	7,644	5,743	25%
	5,694	12,788	7,094	51,076	103,104	52,028	50%	154,456	103,380	33%
	<u>6,607</u>	<u>14,551</u>	<u>7,944</u>	<u>56,236</u>	<u>117,208</u>	<u>60,972</u>	<u>48%</u>	<u>175,612</u>	<u>119,376</u>	<u>32%</u>
Vehicle maintenance-										
	1,578	1,453	(125)	7,478	11,624	4,146	64%	17,436	9,958	43%
	(12)	235	247	835	1,880	1,045	44%	2,820	1,985	30%
	2,249	956	(1,293)	5,444	7,648	2,204	71%	11,472	6,028	47%
	26,882	33,559	6,677	242,198	264,672	22,474	92%	422,708	180,510	57%
	<u>30,697</u>	<u>36,203</u>	<u>5,506</u>	<u>255,956</u>	<u>285,824</u>	<u>29,868</u>	<u>90%</u>	<u>454,436</u>	<u>198,480</u>	<u>56%</u>
Administration-										
	107,990	77,478	(30,512)	680,914	619,824	(61,090)	110%	891,274	210,360	76%
	(2,356)	9,262	11,618	88,819	74,096	(14,723)	120%	111,148	22,329	80%
	154,670	46,461	(108,209)	460,571	371,688	(88,883)	124%	557,542	96,971	83%
	46,433	72,152	25,719	442,879	651,612	208,733	68%	950,920	508,041	47%
	<u>306,737</u>	<u>205,353</u>	<u>(101,384)</u>	<u>1,673,184</u>	<u>1,717,220</u>	<u>44,036</u>	<u>97%</u>	<u>2,510,884</u>	<u>837,700</u>	<u>67%</u>
Board of directors-										
	130	4,492	4,362	1,375	35,936	34,561	4%	53,904	52,529	3%
	(1)	922	923	353	7,376	7,023	5%	11,064	10,711	3%
	184	3,065	2,881	939	24,520	23,581	4%	36,780	35,841	3%
	1,800	5,000	3,200	18,350	40,000	21,650	46%	60,000	41,650	31%
	8,218	9,500	1,282	65,071	76,000	10,929	86%	114,000	48,929	57%
	466	4,100	3,634	(1,805)	71,300	73,105	-3%	87,700	89,505	-2%
	<u>10,796</u>	<u>27,079</u>	<u>16,283</u>	<u>84,282</u>	<u>255,132</u>	<u>170,850</u>	<u>33%</u>	<u>363,448</u>	<u>279,166</u>	<u>23%</u>

MISSION SPRINGS WATER DISTRICT - GENERAL FUND INCOME STATEMENT SCHEDULE E, Page 2 of 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	ADOPTED BUDGET		67% USED	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT		OF YEAR TO DATE BUDGET	TOTAL		REMAINING AMOUNT
GENERAL OPERATING EXPENSE:											
Public affairs-											
	Salaries and wages	4,748	4,250	(498)	41,795	34,000	(7,795)	123%	51,000	9,205	82%
5	Benefit pay	(216)	684	900	10,276	5,472	(4,804)	188%	8,208	(2,068)	125%
4	Fringe benefits	6,508	2,793	(3,715)	28,862	22,344	(6,518)	129%	33,516	4,654	86%
	Materials and services	11,348	25,384	14,036	99,040	139,347	40,307	71%	276,791	177,751	36%
	Total	22,389	33,111	10,722	179,973	201,163	21,190	89%	369,515	189,542	49%
Human resources-											
	Salaries and wages	6,727	7,124	397	57,692	56,992	(700)	101%	85,488	27,796	67%
5	Benefit pay	(271)	1,377	1,648	11,364	11,016	(348)	103%	16,524	5,160	69%
4	Fringe benefits	9,271	4,813	(4,458)	38,733	38,504	(229)	101%	57,756	19,023	67%
	Materials and services	4,098	4,133	35	17,162	40,631	23,469	42%	60,371	43,209	28%
	Total	19,824	17,447	(2,377)	124,952	147,143	22,191	85%	220,139	95,187	57%
Engineering and planning-											
	Salaries and wages	15,872	8,904	(6,968)	133,179	71,232	(61,947)	187%	106,848	(26,331)	125%
5	Benefit pay	(480)	1,964	2,444	26,727	15,712	(11,015)	170%	23,568	(3,159)	113%
4	Fringe benefits	22,103	6,154	(15,949)	90,572	49,232	(41,340)	184%	73,848	(16,724)	123%
	Materials and services	13,636	44,423	30,787	182,691	291,242	108,551	63%	429,738	247,047	43%
	Total	51,131	61,445	10,314	433,168	427,418	(5,750)	101%	634,002	200,834	68%
Accounting-											
	Salaries and wages	15,881	12,886	(2,995)	103,415	103,088	(327)	100%	154,632	51,217	67%
5	Benefit pay	(656)	3,028	3,684	27,243	24,224	(3,019)	112%	36,336	9,093	75%
4	Fringe benefits	21,864	9,010	(12,854)	75,853	72,080	(3,773)	105%	108,120	32,267	70%
	Materials and services	25,025	34,070	9,046	219,855	320,560	100,705	69%	454,844	234,989	48%
	Total	62,114	58,994	(3,120)	426,367	519,952	93,585	82%	753,932	327,565	57%
Other general operating-											
	Insurance	11,027	14,720	3,693	98,522	117,760	19,238	84%	176,640	78,118	56%
	Auditing	0	0	0	43,770	44,000	230	99%	45,000	1,230	97%
	Rate study	0	0	0	0	0	0	0%	0	0	0%
	Legal	97,578	50,000	(47,578)	585,441	886,000	300,559	66%	1,086,000	500,559	54%
	Ground water management	0	0	0	0	20,000	20,000	0%	20,000	20,000	0%
	Depreciation	21,143	10,964	(10,179)	171,231	89,795	(81,436)	191%	133,651	(37,580)	128%
	Total operating expenses	714,826	577,838	(136,988)	4,637,083	4,976,503	339,420	93%	7,172,231	2,535,148	65%
Less - Fund transfers:											
	General reimbursable jobs	(145)	(2,104)	(1,958)	(917)	(18,117)	(17,199)	5%	(26,110)	(25,193)	4%
	General construction in progress	(48)	(5,250)	(5,201)	(1,291)	(45,212)	(43,922)	3%	(65,161)	(63,870)	2%
	Water reimbursable jobs "DHS"	(1,577)	(13,157)	(11,580)	(27,630)	(113,309)	(85,679)	24%	(163,303)	(135,673)	17%
	Water construction in progress "DHS"	(5,138)	(24,127)	(18,989)	(150,377)	(207,787)	(57,410)	72%	(299,466)	(149,089)	50%
B	Water operating expenses "DHS"	(530,511)	(358,378)	172,132	(3,124,105)	(3,086,454)	37,651	101%	(4,448,256)	(1,324,151)	70%
	Water reimbursable jobs "IDE"	0	0	0	(290)	0	290	0%	0	290	0%
	Water construction in progress "IDE"	0	0	0	0	0	0	0%	0	0	0%
C	Water operating expenses "IDE"	(1,543)	(22,774)	(21,231)	(96,919)	(196,133)	(99,214)	49%	(282,671)	(185,752)	34%
	Sewer reimbursable jobs	(255)	(2,676)	(2,420)	(7,127)	(23,043)	(15,916)	31%	(33,210)	(26,083)	21%
	Sewer construction in progress	(520)	(13,046)	(12,526)	(37,756)	(112,356)	(74,599)	34%	(161,929)	(124,173)	23%
D	Sewer operating expenses	(175,088)	(136,328)	38,761	(1,190,671)	(1,174,093)	16,578	101%	(1,692,125)	(501,454)	70%
	NET OPERATING EXPENSE	0	0	0	0	0	(0)	0%	0	(0)	0%
A	NET INCOME(LOSS)	37,412	23,806	13,606	381,182	341,498	39,684	112%	285,676	(95,506)	133%

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
BENEFIT PAY ALLOCATION
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 5

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	67%	
			(UNFAVORABLE)			(UNFAVORABLE)					OF YEAR TO
			VARIANCE			VARIANCE	DATE		AMOUNT	USED	
GENERAL OPERATING FUND:											
Customer accounts	E	(1,351)	925	2,276	57,398	7,400	(49,998)	776%	11,100	(46,298)	517%
Buildings and grounds	E	(2)	157	159	372	1,256	884	30%	1,884	1,512	20%
Vehicle maintenance	E	(12)	235	247	835	1,880	1,045	44%	2,820	1,985	30%
Administration	E	(2,356)	9,262	11,618	88,819	74,096	(14,723)	120%	111,148	22,329	80%
Board of directors	E	(1)	922	923	353	7,376	7,023	5%	11,064	10,711	3%
Public affairs	E	(216)	684	900	10,276	5,472	(4,804)	188%	8,208	(2,068)	125%
Human resources	E	(271)	1,377	1,648	11,364	11,016	(348)	103%	16,524	5,160	69%
Engineering and planning	E	(480)	1,964	2,444	26,727	15,712	(11,015)	170%	23,568	(3,159)	113%
Accounting	E	(656)	3,028	3,684	27,243	24,224	(3,019)	112%	36,336	9,093	75%
Total		(5,345)	18,554	23,899	223,386	148,432	(74,954)	150%	222,652	(734)	100%
Reimbursable jobs		(1)			51						
Construction in progress		(0)			75						
Total allocation	6	(5,347)			223,512						
WATER OPERATING FUND "DHS":											
Pumping	B	(1,650)	7,007	8,657	59,164	56,056	(3,108)	106%	84,084	24,920	70%
Transmission and distribution	B	(2,800)	10,619	13,419	106,697	84,952	(21,745)	126%	127,428	20,731	84%
Customer accounts	B	(970)	11,500	12,470	44,887	92,000	47,113	49%	138,000	93,113	33%
Total		(5,420)	29,126	34,546	210,748	233,008	22,260	90%	349,512	138,764	60%
Reimbursable jobs		(15)			2,117						
Construction in progress		(49)			10,367						
Total allocation	6	(5,485)			223,233						
WATER OPERATING FUND "IDE":											
Pumping	C	(12)	447	459	3,675	3,576	(99)	103%	5,364	1,689	69%
Transmission and distribution	C	(3)	678	681	2,490	5,424	2,934	46%	8,136	5,646	31%
Customer accounts	C	0	725	725	39	5,800	5,761	1%	8,700	8,661	0%
Total		(15)	1,850	1,865	6,204	14,800	8,596	42%	22,200	15,996	28%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	(15)			6,204						
SEWER OPERATING FUND:											
Collection	D	(396)	3,016	3,412	18,534	24,128	5,594	77%	36,192	17,658	51%
Treatment	D	(1,689)	8,109	9,798	75,257	64,872	(10,385)	116%	97,308	22,051	77%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		(2,085)	11,125	13,210	93,791	89,000	(4,791)	105%	133,500	39,709	70%
Reimbursable jobs		(2)			517						
Construction in progress		(5)			3,210						
Total allocation	6	(2,092)			97,518						
TOTAL BENEFIT PAY	6	(12,939)			550,466						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
FRINGE BENEFIT ALLOCATION
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 4

SEE	CURRENT MONTH			YEAR TO DATE				2020-2021			
	SCF	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	PERCENT USED OF YEAR TO DATE	TOTAL	REMAINING	67%
				(UNFAVORABLE) VARIANCE						ADOPTED BUDGET	AMOUNT
GENERAL OPERATING FUND:											
Customer accounts	E	40,879	2,638	(38,241)	152,627	21,104	(131,523)	723%	31,656	120,971	482%
Buildings and grounds	E	538	637	99	1,901	5,096	3,195	37%	7,644	(5,743)	25%
Vehicle maintenance	E	2,249	956	(1,293)	5,444	7,648	2,204	71%	11,472	(6,028)	47%
Administration	E	154,670	46,461	(108,209)	460,571	371,688	(88,883)	124%	557,542	(96,971)	83%
Board of directors	E	184	3,065	2,881	939	24,520	23,581	4%	36,780	(35,841)	3%
Public affairs	E	6,508	2,793	(3,715)	28,862	22,344	(6,518)	129%	33,516	(4,654)	86%
Human resources	E	9,271	4,813	(4,458)	38,733	38,504	(229)	101%	57,756	(19,023)	67%
Engineering and planning	E	22,103	6,154	(15,949)	90,572	49,232	(41,340)	184%	73,848	16,724	123%
Accounting	E	21,864	9,010	(12,854)	75,853	72,080	(3,773)	105%	108,120	(32,267)	70%
Total		<u>258,267</u>	<u>76,527</u>	<u>(181,740)</u>	<u>855,502</u>	<u>612,216</u>	<u>(243,286)</u>	140%	<u>918,334</u>	<u>(62,832)</u>	93%
Reimbursable jobs		303			461						
Construction in progress		138			507						
Total allocation	6	<u>258,708</u>			<u>856,470</u>						
WATER OPERATING FUND "DHS":											
Pumping	B	46,065	19,371	(26,694)	165,932	154,968	(10,964)	107%	232,452	(66,520)	71%
Transmission and distribution	B	71,719	27,392	(44,327)	265,804	219,136	(46,668)	121%	328,704	(62,900)	81%
Customer accounts	B	31,189	30,348	(841)	123,243	242,784	119,541	51%	364,176	(240,933)	34%
Total		<u>148,973</u>	<u>77,111</u>	<u>(71,862)</u>	<u>554,979</u>	<u>616,888</u>	<u>61,909</u>	90%	<u>925,332</u>	<u>(370,353)</u>	60%
Reimbursable jobs		2,457			7,308						
Construction in progress		7,521			31,625						
Total allocation	6	<u>158,950</u>			<u>593,912</u>						
WATER OPERATING FUND "IDE":											
Pumping	C	2,043	1,236	(807)	11,020	9,888	(1,132)	111%	14,832	(3,812)	74%
Transmission and distribution	C	612	1,748	1,136	7,144	13,984	6,840	51%	20,976	(13,832)	34%
Customer accounts	C	0	1,909	1,909	89	15,272	15,183	1%	22,908	(22,819)	0%
Total		<u>2,654</u>	<u>4,893</u>	<u>2,239</u>	<u>18,253</u>	<u>39,144</u>	<u>20,891</u>	47%	<u>58,716</u>	<u>(40,463)</u>	31%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	<u>2,654</u>			<u>18,253</u>						
SEWER OPERATING FUND:											
Collection	D	9,235	7,833	(1,402)	47,570	62,664	15,094	76%	93,996	(46,426)	51%
Treatment	D	65,920	25,389	(40,531)	240,355	203,112	(37,243)	118%	304,668	(64,313)	79%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		<u>75,156</u>	<u>33,222</u>	<u>(41,934)</u>	<u>287,926</u>	<u>265,776</u>	<u>(22,150)</u>	108%	<u>398,664</u>	<u>(110,738)</u>	72%
Reimbursable jobs		952			3,251						
Construction in progress		1,102			7,338						
Total allocation	6	<u>77,210</u>			<u>298,515</u>						
TOTAL FRINGE BENEFITS	6	<u>497,523</u>			<u>1,767,149</u>						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
EMPLOYEE BENEFITS
JULY 1, 2020 TO FEBRUARY 28, 2021

SCHEDULE 6

SEE SCH	CURRENT MONTH			YEAR TO DATE				PERCENT USED OF YEAR TO DATE	2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	TOTAL		REMAINING	67%	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE					ADOPTED BUDGET AMOUNT
BENEFIT PAY:											
Sick leave	(7,498)	16,338	23,836	136,900	130,704	(6,196)	105%	196,056	59,156	70%	
W.C.I. injuries	0	208	208	0	1,664	1,664	0%	2,496	2,496	0%	
Vacation	(29,916)	23,822	53,738	190,576	190,576	0	100%	285,864	95,288	67%	
Bereavement	885	417	(468)	4,761	3,336	(1,425)	143%	5,004	243	95%	
Holidays	18,284	16,813	(1,471)	178,175	134,504	(43,671)	132%	201,756	23,581	88%	
Optional Holiday	5,306	4,585	(721)	39,585	36,680	(2,905)	108%	55,020	15,435	72%	
Jury duty	0	150	150	470	1,200	730	39%	1,800	1,330	26%	
Military pay	0	0	0	0	0	0	0%	0	0	0%	
Reimbursements	0	42	42	0	336	336	0%	504	504	0%	
Total to allocate	<u>(12,939)</u>	<u>62,375</u>	<u>75,314</u>	<u>550,466</u>	<u>499,000</u>	<u>(51,466)</u>	110%	<u>748,500</u>	<u>198,034</u>	74%	
Allocations:											
General operating fund	5	(5,347)		223,512							
Water operating fund "DHS"	5	(5,485)		223,233							
Water operating fund "IDE"	5	(15)		6,204							
Sewer operating fund	5	<u>(2,092)</u>		<u>97,518</u>							
Total allocations		<u>(12,939)</u>	0	<u>550,466</u>	0						
Direct labor		374,350		2,615,263				3,454,106		76%	
Benefit pay percent		-3%		21%				22%			
FRINGE BENEFITS:											
Health insurance	80,946	88,878	7,932	660,290	711,024	50,734	93%	1,066,536	406,246	62%	
Dental insurance	4,115	4,514	399	33,160	36,112	2,952	92%	54,168	21,008	61%	
Eye care insurance	828	929	101	6,882	7,432	550	93%	11,148	4,266	62%	
Life insurance	1,691	3,019	1,328	13,551	24,152	10,601	56%	36,228	22,677	37%	
Weekly income & LTD	1,400	770	(630)	11,221	6,160	(5,061)	182%	9,240	(1,981)	121%	
Retiree's insurance	0	1,860	1,860	0	14,880	14,880	0%	22,320	22,320	0%	
Federal payroll taxes	33,392	28,297	(5,095)	220,841	226,376	5,535	98%	339,564	118,723	65%	
State payroll taxes	232	715	483	8,783	5,720	(3,063)	154%	8,580	(203)	102%	
Worker compensation insurance	5,700	10,385	4,685	48,389	83,080	34,691	58%	124,620	76,231	39%	
Retirement	369,219	56,842	(312,377)	761,932	454,136	(307,796)	168%	681,504	(80,428)	112%	
Retirement professional fees	0	125	125	2,100	1,600	(500)	131%	2,100	0	100%	
Boots and footwear	0	0	0	0	0	0	0%	0	0	0%	
Uniforms	0	0	0	0	0	0	0%	0	0	0%	
Safety and performance	0	0	0	0	0	0	0%	0	0	0%	
Picnic	0	0	0	0	0	0	0%	0	0	0%	
Total to allocate	<u>497,523</u>	<u>196,334</u>	<u>(301,189)</u>	<u>1,767,149</u>	<u>1,570,672</u>	<u>(196,477)</u>	113%	<u>2,356,008</u>	<u>588,859</u>	75%	
Allocations:											
General operating fund	4	258,708		856,470							
Water operating fund "DHS"	4	158,950		593,912							
Water operating fund "IDE"	4	2,654		18,253							
Sewer operating fund	4	<u>77,210</u>		<u>298,515</u>							
Total allocations		<u>497,523</u>	0	<u>1,767,149</u>	0						
Direct labor		374,350		2,615,263				3,454,106			
Fringe benefit percent		133%		68%				68%			
Total employee benefits		484,583		2,317,615				3,104,508			
Direct labor		374,350		2,615,263				3,454,106		76%	
Employee benefits percent		129%		89%				90%			

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CASH AND INVESTMENTS
FEBRUARY 28, 2021

SCHEDULE F

	SEE SCH	WATER DISTRICT		SEWER DISTRICT	GENERAL DISTRICT	COMBINED DISTRICTS	
		"DHS"	"IDE"				
UNRESTRICTED ASSETS - CASH:							
Change fund and petty cash					1,100	1,100	
Checking - Wells Fargo Bank		2,351,245	722	2,317,849	2,352,583	7,022,399	
Total	A	<u>2,351,245</u>	<u>722</u>	<u>2,317,849</u>	<u>2,353,683</u>	<u>7,023,499</u>	
RESTRICTED ASSETS - CASH:							
Externally Restricted:							
Assessment Districts / Grants							
Checking - Wells Fargo Bank		106		34,320		34,427	
Escrow account - CVWD Prop #84				0		0	
AD 12 CSWRCB SRF DEBT SERV RESERVE				311,861		311,861	
Internally Restricted:							
Catastrophic Loss Reserve Fund							
Investment Trust of California (CalTrust)					500,000	500,000	
Self-Insurance Reserve Fund							
Investment Trust of California (CalTrust)-MM.#191, 12/82					150,000	150,000	
Capital Reserve Fund							
Investment Trust of California (CalTrust)							
- MM#95-20, 95-10, 95-21, 6/95		20,600,587	649,396	11,851,541	2,460,312	35,561,836	
Financial Assistance Fund							
Investment Trust of California (CalTrust)		0	0	65,688	0	65,688	
Capital Improvements							
Investment Trust of California (CalTrust)		(6,500,723)	(4,313,956)	104,781	5,128,684	(5,581,214)	
Net Capital Reserves		<u>14,099,865</u>	<u>(3,664,560)</u>	<u>12,022,010</u>	<u>7,588,996</u>	<u>30,046,310</u>	
TOTAL RESTRICTED ASSETS	A	<u>14,099,971</u>	<u>(3,664,560)</u>	<u>12,368,191</u>	<u>8,238,996</u>	<u>31,042,598</u>	
TOTAL CASH IN CUSTODY OF M.S.W.D.	CASH FLOW	<u>16,451,216</u>	<u>(3,663,838)</u>	<u>14,686,040</u>	<u>10,592,679</u>	<u>38,066,097</u>	
INTEREST EARNED: (CalTrust)							
July-20	0.09%	12,229	(3,188)	10,905	7,780	27,726	
August-20	0.08%	11,814	(3,023)	10,517	6,853	26,162	
September-20	0.08%	10,878	(2,763)	9,279	6,290	23,684	
October-20	0.07%	10,334	(2,585)	8,426	5,887	22,062	
November-20	0.05%	8,862	(1,947)	5,922	4,162	16,999	
December-20	0.05%	8,188	(1,795)	5,157	4,045	15,595	
January-21	0.04%	6,354	(1,598)	5,103	3,662	13,521	
February-21	0.04%	5,414	(1,401)	4,786	3,053	11,853	
March-21	0.00%	-	-	-	-	-	
April-21	0.00%	-	-	-	-	-	
May-21	0.00%	-	-	-	-	-	
June-21	0.00%	-	-	-	-	-	
TOTAL		<u>74,073</u>	<u>(18,299)</u>	<u>60,095</u>	<u>41,733</u>	<u>157,602</u>	

Total Cash In Custody of MSWD

