

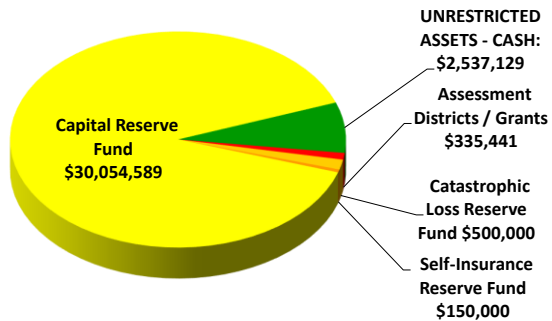
MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
DISTRICT SUMMARY
JULY 1, 2020 TO NOVEMBER 30, 2020

YEAR TO DATE					JULY 1, 2019 TO NOVEMBER 30, 2019			
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT
9,346,748	7,150,271	2,196,477	31%	OPERATING REVENUE:	7,987,733	7,148,223	839,510	12%
6,581,017	7,037,569	456,552	6%	OPERATING EXPENSE:	6,437,057	7,129,507	692,450	10%
2,765,731	112,702	2,653,029	2354%	NET OPERATING INCOME	1,550,675	18,716	1,531,960	8185%
1,258,722	5,424,051	(4,165,329)	-77%	ADD NON-OPERATING REVENUE	1,460,203	1,357,383	102,820	8%
497,265	400,251	(97,014)	-24%	LESS NON-OPERATING EXPENSE	522,928	573,620	50,692	9%
761,457	5,023,800	(4,262,344)	-85%	NET NON-OPERATING INCOME	937,275	783,763	153,512	20%
3,527,188	5,136,502	(1,609,314)	-31%	NET INCOME	2,487,950	802,479	1,685,471	210%

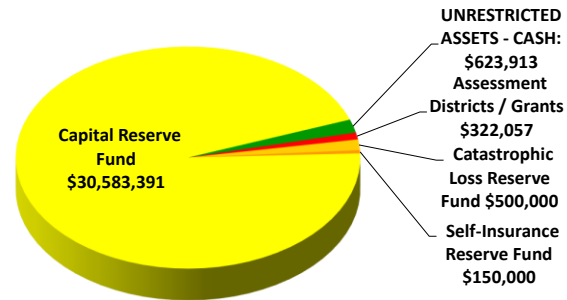
OTHER INFORMATION

9.77	DEBT SERVICE RATIO	5.28
0.05%	INVESTMENT RETURN	0.18%
\$ 34,708,247	CASH - JULY 1	\$ 34,961,554
\$ (1,131,088)	INCREASE/(DECREASE) IN CASH	\$ (2,782,193)
\$ 33,577,159	CASH - END OF PERIOD	\$ 32,179,361
\$ 2,537,129	UNRESTRICTED CASH	\$ 623,913
\$ 31,040,030	RESTRICTED CASH	\$ 31,555,448
\$ 33,577,159	CASH IN CUSTODY OF MSWD	\$ 32,179,361
WELLS FARGO \$ 23,580	RESTRICTED - ASSESSMENT DISTRICTS \$ 10,196	WELLS FARGO
CALTRUST \$ 6,432,898	RESTRICTED - SHORT TERM FUND \$ 5,027,364	CALTRUST
CALTRUST \$ 22,035,811	RESTRICTED - MEDIUM TERM FUND \$ 21,293,408	CALTRUST
CALTRUST \$ 2,547,741	RESTRICTED - LIQUIDITY FUND \$ 5,224,480	CALTRUST
\$ 31,040,030	RESTRICTED TOTAL CASH \$ 31,555,448	

Total Cash In Custody of MSWD 2021



Total Cash In Custody of MSWD 2020



MISSION SPRINGS WATER DISTRICT

FINANCIAL REPORT

NOVEMBER 30, 2020

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CONSOLIDATING BALANCE SHEET
NOVEMBER 30, 2020

NOVEMBER 30, 2020 - EXCLUDING AD# 13							SCHEDULE A June 30, 2020	
SEE SCH	WATER FUND		SEWER FUND	GENERAL FUND	TOTAL	FINANCIAL STATEMENTS	ELIMINATE AD#13	BOOK TOTAL
	"DHS"	"IDE"						
CURRENT ASSETS:								
Cash	F	837,750	5,800	839,330	854,249	2,537,129	3,758,832	3,758,832
Accounts receivable- Water and sewer		2,640,465	25,952	2,450,378		5,116,795	2,724,581	2,724,581
Other		733,774	11,264	569,958	0	1,314,996	1,409,712	1,409,712
Reimbursable jobs		43,020	0	(3,157)	51,147	91,010	79,787	79,787
Prepaid expenses					219,067	219,067	270,145	270,145
Inventory					433,578	433,578	420,183	420,183
Total current assets		4,255,009	43,016	3,856,508	1,558,041	9,712,574	8,663,240	8,663,240
RESTRICTED ASSETS:								
Cash	F	15,358,894	(3,624,587)	11,652,716	7,653,006	31,040,030	30,949,414	30,949,414
Assessments receivable				8,726,485		8,726,485	8,667,083	4,136,790
Taxes receivable		216,086	18,153	137,639	202,267	574,145	65,454	65,454
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,383	2,600	0		4,983	5,583	5,583
Total restricted assets		15,577,363	(3,603,834)	20,516,841	7,855,273	40,345,643	39,687,534	44,912,362
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		(42,357,053)	(1,149,446)	(25,509,512)	(3,428,128)	(72,444,139)	(70,761,037)	(70,761,037)
Total		47,258,485	1,470,567	56,003,219	4,943,375	109,675,646	111,358,748	111,358,748
Construction in progress		10,075,996	0	7,235,970	716,862	18,028,828	16,281,016	281,976
Total utility plant		57,334,481	1,470,567	63,239,188	5,660,237	127,704,474	127,639,764	127,921,740
TOTAL ASSETS		<u>77,166,853</u>	<u>(2,090,251)</u>	<u>87,612,537</u>	<u>15,073,551</u>	<u>177,762,691</u>	<u>175,990,537</u>	<u>181,497,342</u>
CURRENT LIABILITIES:								
Accounts payable		312,133	8,618	18,927	675,277	1,014,956	2,488,628	2,488,628
Accrued expenses		4,815	0	101,457	1,043,788	1,150,061	1,194,589	1,194,589
Customer deposits		345,393	9,920			355,313	372,592	372,592
Current portion of long-term debt		14,371	7,500	428,462		450,333	668,353	240,000
Total current liabilities		676,713	26,038	548,847	1,719,064	2,970,662	4,724,162	4,964,162
LONG-TERM DEBT:								
Notes payable		242,092		8,210,128		8,452,219	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			253,401			253,401	253,401	253,401
Total		242,092	253,401	8,276,128	0	8,771,620	8,989,640	13,729,640
Less current portion		(14,371)	(7,500)	(428,462)		(450,333)	(668,353)	(240,000)
Total long-term debt		227,721	245,901	7,847,666	0	8,321,287	8,321,287	12,821,287
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			3,750	2,685		6,435	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		101,360	3,750	3,068,327	5,507,245	8,680,681	8,682,218	8,763,614
TOTAL LIABILITIES		<u>1,005,793</u>	<u>275,689</u>	<u>11,464,839</u>	<u>7,226,309</u>	<u>19,972,630</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		73,930,270	(2,287,947)	74,833,145	7,787,404	154,262,871	154,262,871	154,948,279
Increases(decreases) 2016-2017:								
Water fund "DHS"-see SCHEDULE B		2,230,790				2,230,790		0
Water fund "IDE"-see SCHEDULE C			(77,993)			(77,993)		0
Sewer fund-see SCHEDULE D				1,314,553		1,314,553		0
General fund-see SCHEDULE E					59,837	59,837		0
Total net assets		76,161,060	(2,365,940)	76,147,697	7,847,241	157,790,059	154,262,871	154,948,279
TOTAL LIABILITIES AND NET ASSETS		<u>77,166,853</u>	<u>(2,090,251)</u>	<u>87,612,537</u>	<u>15,073,551</u>	<u>177,762,691</u>	<u>175,990,537</u>	<u>181,497,342</u>

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
INCOME STATEMENT
JULY 1, 2020 TO NOVEMBER 30, 2020

	YEAR TO DATE					2020-2021		
	CURRENT	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)	ADOPTED BUDGET		
	MONTH			VARIANCE	VARIANCE	REMAINING BUDGET		
	ACTUAL			AMOUNT	PERCENT	TOTAL	AMOUNT	PERCENT
OPERATING REVENUE:								
Water fund	306,870	6,021,271	4,464,981	1,556,290	35%	10,716,560	4,695,289	44%
Sewer fund	489,675	3,325,477	2,685,290	640,187	24%	6,444,700	3,119,223	48%
General fund	0	0	0	0	0%	0	0	0%
TOTAL OPERATING REVENUE	796,545	9,346,748	7,150,271	2,196,477	31%	17,161,260	7,814,512	
OPERATING EXPENSE:								
Water fund	811,061	4,296,901	4,890,738	593,837	12%	12,224,473	7,927,572	65%
Sewer fund	445,082	2,284,116	2,146,831	(137,286)	-6%	5,352,715	3,068,599	57%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
TOTAL OPERATING EXPENSE	1,256,143	6,581,017	7,037,569	456,552	6%	17,577,188	10,996,171	63%
NET OPERATING INCOME(LOSS)	(459,598)	2,765,731	112,702	2,653,029		(415,928)	(3,181,659)	
ADD NON-OPERATING REVENUE								
Water fund	97,192	496,481	1,093,725	(597,244)	-55%	2,594,482	2,098,001	81%
Sewer fund	112,405	513,598	4,022,486	(3,508,888)	-87%	9,655,267	9,141,669	95%
General fund	49,881	248,643	307,840	(59,197)	-19%	738,810	490,167	66%
TOTAL NON-OPERATING REVENUE	259,478	1,258,722	5,424,051	(4,165,329)	-77%	12,988,559	11,729,837	
LESS NON-OPERATING EXPENSE								
Water fund	1,689	68,054	8,922	(59,132)	-663%	32,905	(35,149)	-107%
Sewer fund	48,057	240,406	240,285	(121)	0%	576,684	336,278	58%
General fund - P.E.R.S. Prior Year Costs	37,761	188,806	151,044	(37,762)	-25%	453,134	264,328	58%
TOTAL NON-OPERATING EXPENSE	87,507	497,265	400,251	(97,014)	-24%	1,062,723	565,458	
NET NON-OPERATING INCOME(LOSS)	171,971	761,457	5,023,800	(4,262,344)		11,925,836	11,164,380	
NET INCOME(LOSS)	(287,627)	3,527,188	5,136,502	(1,609,314)	-31%	11,509,908	7,982,720	69%

MISSION SPRINGS WATER DISTRICT
COMBINED STATEMENT OF CASH FLOWS
EXCLUDING ASSESSMENT DISTRICT #13
FOR THE PERIOD
JULY 1, 2020 TO NOVEMBER 30, 2020

	2021				YEAR ENDING JUNE 30, 2020 COMBINED
	WATER	SEWER	GENERAL	COMBINED	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net operating income (loss)	1,724,370	1,041,361	0	2,765,731	814,474
Add (deduct) items not affecting cash in the year:					
Depreciation	874,255	701,046	107,801	1,683,102	4,002,490
Amortization	600	0		600	1,440
(Increase) Decrease in accounts receivable	(330,391)	(1,967,106)	0	(2,297,498)	(128,097)
(Increase) Decrease in assessments receivable	0	(59,402)	0	(59,402)	743,471
(Increase) Decrease in taxes receivable	(207,069)	(121,429)	(180,191)	(508,690)	(9,168)
(Increase) Decrease in reimbursable job deposits	933	(10,262)	(1,895)	(11,224)	78,090
(Increase) Decrease in inventory			(13,395)	(13,395)	45,535
(Increase) Decrease in prepaid expenses			51,078	51,078	17,379
Increase (Decrease) in construction deposits	0	0	0	0	(152,000)
Increase (Decrease) in customer deposits	(17,279)	0	0	(17,279)	19,460
Increase (Decrease) in accounts payable	311,742	15,999	(1,801,413)	(1,473,672)	1,483,284
Increase (Decrease) in accrued liabilities	2,970	14,291	(63,326)	(46,065)	(170,207)
Increase (Decrease) in P.E.R.S. Prior Year Expenses	0	0	(188,806)	(188,806)	(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	2,360,131	(385,502)	(2,090,147)	(115,518)	5,883,582
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Backup and front footage fees	210,425	51,260	0	261,685	603,235
Property taxes	255,503	150,301	219,488	625,291	2,125,684
Other	(58,041)	(121)	0	(58,163)	(15,097)
Grants	0	0	0	0	118,248
Net cash provided by noncapital financing activities	407,886	201,440	219,488	828,813	2,832,069
CASH FLOWS FROM INVESTING ACTIVITIES:					
Net Additions to utility plant	(1,317,673)	(308,126)	(122,012)	(1,747,812)	(3,764,709)
Contributed assets	0	0	0	0	292,566
Proceeds from asset disposals - net	0	0	1,307	1,307	(12,344)
Insurance refund - prior years	0	0	0	0	(1,500)
Interest income	40,611	322,678	34,935	398,225	1,407,169
Investment income/(loss)	(10,057)	(10,641)	(7,086)	(27,785)	388,946
Net cash (used) by investing activities	(1,287,120)	3,911	(92,857)	(1,376,066)	(1,689,871)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Cost of issuance-amortized	(600)	0	0	(600)	(1,440)
Long-term debt retired	0	(218,020)	0	(218,020)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(9,412)	(240,285)	0	(249,697)	(665,441)
Net cash provided by (used by) financing activities	(10,012)	(458,305)	0	(468,317)	(1,296,855)
INCREASE (DECREASE) IN CASH	1,470,886	(638,457)	(1,963,516)	(1,131,088)	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 NOVEMBER 30, 2020 (Schedule F)	12,577,857	12,492,046	8,507,256	33,577,159	34,961,554

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
INCOME STATEMENT
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE B

		CURRENT MONTH			YEAR TO DATE			PERCENT USED		2020-2021		
SEE SCH		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	OF YEAR TO DATE BUDGET	ADOPTED BUDGET			
								TOTAL	REMAINING AMOUNT	42% USED		
OPERATING REVENUE		1	284,561	877,007	(592,446)	5,900,420	4,386,041	1,514,379	135%	10,527,110	4,626,690	56%
OPERATING EXPENSE:												
Pumping-												
	Salaries and wages		23,632	30,694	7,062	136,224	153,470	17,246	89%	368,328	232,104	37%
	Benefit pay	5	9,342	7,007	(2,335)	31,567	35,035	3,468	90%	84,084	52,517	38%
	Fringe benefits	4	15,364	19,371	4,007	80,631	96,855	16,224	83%	232,452	151,821	35%
	Electric utility		65,000	68,150	3,150	417,556	340,750	(76,806)	123%	817,800	400,244	51%
	Materials and services		41,656	34,261	(7,395)	145,862	177,115	31,253	82%	442,699	296,837	33%
	Total		154,995	159,483	4,488	811,840	803,225	(8,615)	101%	1,945,363	1,133,523	42%
Transmission and distribution-												
	Salaries and wages		34,606	39,168	4,562	208,056	195,840	(12,216)	106%	470,016	261,960	44%
	Benefit pay	5	14,616	10,619	(3,997)	56,130	53,095	(3,035)	106%	127,428	71,298	44%
	Fringe benefits	4	22,934	27,392	4,458	127,070	136,960	9,890	93%	328,704	201,634	39%
	Materials and services		19,772	40,664	20,892	143,965	280,994	137,029	51%	572,139	428,174	25%
	Total		91,929	117,843	25,914	535,221	666,889	131,668	80%	1,498,287	963,066	36%
Customer accounts-												
	Salaries and wages		17,806	42,102	24,296	111,190	210,510	99,320	53%	505,224	394,034	22%
	Benefit pay	5	6,977	11,500	4,523	25,111	57,500	32,389	44%	138,000	112,889	18%
	Fringe benefits	4	11,547	30,348	18,801	65,614	151,740	86,126	43%	364,176	298,562	18%
	Materials and services		813	0	(813)	3,232	23,600	20,368	100%	175,980	172,748	2%
	Total		37,144	83,950	46,806	205,148	443,350	238,202	46%	1,183,380	978,232	17%
Other operating-												
	Standby salaries and wages		6,933	9,265	2,332	34,744	46,325	11,581	75%	111,180	76,436	31%
	Standby reports		0	1,100	1,100	4,313	5,500	1,188	78%	13,200	8,888	33%
	Consulting engineer		1,175	3,500	2,325	15,748	21,500	5,753	73%	71,300	55,553	22%
	Depreciation		168,104	173,284	5,180	847,933	873,834	25,901	97%	2,086,823	1,238,890	41%
	Administrative costs	E	323,991	371,087	47,095	1,649,224	1,756,951	107,727	94%	4,636,497	2,987,273	36%
TOTAL OPERATING EXPENSE			784,270	919,512	135,241	4,104,170	4,617,574	513,405	89%	11,546,030	7,441,860	36%
NET OPERATING INCOME(LOSS)			(499,709)	(42,505)	(457,204)	1,796,251	(231,533)	2,027,784		(1,018,920)	(2,815,170)	
ADD NON-OPERATING REVENUE		1	97,112	221,041	(123,929)	496,562	1,105,217	(608,655)	45%	2,652,498	2,155,936	19%
Total			(402,597)	178,536	(581,133)	2,292,812	873,684	1,419,129		1,633,578	(659,234)	
LESS NON-OPERATING EXPENSE		1	647	947	300	62,022	3,712	(58,310)	1671%	19,801	(42,221)	313%
NET INCOME(LOSS)		A	(403,244)	177,589	(580,833)	2,230,790	869,972	1,360,819	-256%	1,613,777	(617,013)	138%

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 1

SEE SCH	CURRENT MONTH			YEAR TO DATE				PERCENT USED	2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	OF YEAR TO	ADOPTED BUDGET		42%	
			(UNFAVORABLE)			(UNFAVORABLE)		DATE	TOTAL		REMAINING
			VARIANCE			VARIANCE		BUDGET			
						AMOUNT					
OPERATING REVENUE:											
Water service charge-residential	2,024	183,333	(181,309)	894,040	916,665	(22,625)	98%	2,200,000	1,305,960	41%	
Water service charge-commercial	2,326	16,500	(14,175)	77,608	82,500	(4,892)	94%	198,000	120,392	39%	
Water service charge-landscape	1,938	6,500	(4,562)	31,316	32,500	(1,184)	96%	78,000	46,684	40%	
Water service charge-construction	1,200	1,000	200	6,240	5,000	1,240	125%	12,000	5,760	52%	
Water consumption-residential	66,095	416,667	(350,572)	2,948,252	2,083,335	864,917	142%	5,000,000	2,051,748	59%	
Water consumption-commercial	10,622	54,167	(43,545)	394,894	270,831	124,063	146%	650,000	255,106	61%	
Water consumption-landscape	85,478	116,667	(31,189)	770,798	583,331	187,467	132%	1,400,000	629,202	55%	
Water consumption-construction	22,013	7,500	14,513	167,432	37,500	129,932	446%	90,000	(77,432)	186%	
Drought surcharge fees	0	0	0	0	0	0	0%	0	0	0%	
Reconnect/disconnect fees	1,650	12,500	(10,850)	8,375	62,500	(54,125)	13%	150,000	141,625	6%	
New meter installations	5,639	1,140	4,499	38,423	5,700	32,723	674%	13,680	(24,743)	281%	
Temporary const. meter installations	140	0	140	700	0	700	#DIV/0!	0	(700)	#DIV/0!	
Backflow device maintenance fees	1,889	7,500	(5,611)	36,639	37,500	(861)	98%	90,000	53,361	41%	
R.P. & double check installations	0	0	0	1,010	1,010	0	100%	3,030	2,020	33%	
Fire flow charges	5,536	8,333	(2,797)	70,915	41,669	29,246	170%	100,000	29,085	71%	
Fire flow tests	573	300	273	5,921	1,500	4,421	395%	3,600	(2,321)	164%	
Unauthorized water use penalties	0	150	(150)	0	750	(750)	0%	1,800	1,800	0%	
Returned check service charges	425	50	375	2,425	250	2,175	970%	600	(1,825)	404%	
Site rental - microwave station	3,917	6,200	(2,283)	24,532	31,000	(6,468)	79%	74,400	49,868	33%	
Delinquent charges	52,995	18,750	34,245	320,215	93,750	226,465	342%	225,000	(95,215)	142%	
Standby maintenance fees	19,500	19,500	0	97,500	97,500	0	100%	234,000	136,500	42%	
Lien recordation/release fees	601	250	351	3,185	1,250	1,935	255%	3,000	(185)	106%	
Total	B	284,561	877,007	(592,446)	5,900,420	4,386,041	1,514,379	135%	10,527,110	4,626,690	56%
NON-OPERATING INCOME:											
Capacity fees	39,177	41,667	(2,490)	210,425	208,335	2,090	101%	500,000	289,575	42%	
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	8,862	17,222	(8,360)	54,117	86,110	(31,993)	63%	206,664	152,547	26%	
Investment income/(loss)	0	16,737	(16,737)	(13,345)	83,685	(97,030)	-16%	200,844	214,189	-7%	
Property taxes	49,073	49,072	1	245,365	245,373	(8)	100%	588,875	343,510	42%	
Grants	0	96,343	(96,343)	0	481,714	(481,714)	0%	1,156,115	1,156,115	0%	
Contributed revenue	0	0	0	0	0	0	0%	0	0	0%	
Gain(loss) asset disposals	0	0	0	0	0	0	0%	0	0	0%	
Total	B	97,112	221,041	(123,929)	496,562	1,105,217	(608,655)	45%	2,652,498	2,155,936	19%
NON-OPERATING EXPENSE:											
Interest	891	879	(12)	4,712	3,372	(1,340)	140%	9,525	4,813	49%	
County administrative charges	0	0	0	203	0	(203)	#DIV/0!	0	(203)	#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	90	90	0	100%	216	126	42%	
Uncollectable Accounts	(263)	50	313	57,016	250	(56,766)	22807%	10,060	(46,956)	567%	
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%	
Total	B	647	947	300	62,022	3,712	(58,310)	1671%	19,801	(42,221)	313%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
INCOME STATEMENT
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE C

	SEE SCH	CURRENT MONTH			YEAR TO DATE			PERCENT USED OF YEAR TO DATE BUDGET	2020-2021		
		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT		ADOPTED BUDGET		
									TOTAL	REMAINING AMOUNT	42% USED
OPERATING REVENUE	2	22,309	15,788	6,521	120,851	78,940	41,911	153%	189,450	68,599	64%
OPERATING EXPENSE:											
Pumping-											
Salaries and wages		2,128	1,960	(168)	12,455	9,800	(2,655)	127%	23,520	11,065	53%
Benefit pay	5	790	447	(343)	2,607	2,235	(372)	117%	5,364	2,757	49%
Fringe benefits	4	1,360	1,236	(124)	7,236	6,180	(1,056)	117%	14,832	7,596	49%
Electric utility		4,100	4,170	70	19,915	20,850	935	96%	50,047	30,132	40%
Materials and services		357	8,649	8,292	22,064	43,244	21,180	51%	106,787	84,723	21%
Total		8,734	16,462	7,728	64,277	82,309	18,032	78%	200,550	136,273	32%
Transmission and distribution-											
Salaries and wages		602	2,500	1,898	9,809	12,500	2,691	78%	30,000	20,191	33%
Benefit pay	5	260	678	418	2,349	3,390	1,041	69%	8,136	5,787	29%
Fringe benefits	4	402	1,748	1,346	5,939	8,740	2,801	68%	20,976	15,037	28%
Materials and services		0	2,176	2,176	0	12,506	12,506	0%	26,455	26,455	0%
Total		1,263	7,102	5,839	18,097	37,136	19,039	49%	85,567	67,470	21%
Customer accounts-											
Salaries and wages		0	2,647	2,647	147	13,235	13,088	1%	31,764	31,617	0%
Benefit pay	5	0	725	725	39	3,625	3,586	1%	8,700	8,661	0%
Fringe benefits	4	0	1,909	1,909	89	9,545	9,456	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	26,405	26,130	1%	63,372	63,097	0%
Other operating-											
Standby salaries and wages		0	591	591	0	2,955	2,955	0%	7,092	7,092	0%
Standby reports		0	25	25	115	125	10	92%	300	185	38%
Consulting engineer		0	0	0	0	0	0	0%	0	0	0%
Depreciation		5,264	5,264	(0)	26,322	26,320	(2)	100%	63,173	36,851	42%
Administrative costs	E	11,529	20,680	9,152	83,645	97,914	14,268	85%	258,389	174,744	32%
TOTAL OPERATING EXPENSE		26,791	55,405	28,615	192,731	273,164	80,433	71%	678,443	485,712	28%
NET OPERATING INCOME(LOSS)		(4,482)	(39,617)	(35,135)	(71,881)	(194,224)	(122,343)	37%	(488,993)	(417,112)	15%
ADD NON-OPERATING REVENUE	2	80	(5,198)	5,278	(80)	(11,492)	11,412	1%	(58,016)	(57,936)	0%
Total		(4,402)	(44,815)	40,414	(71,961)	(205,716)	133,755	35%	(547,009)	(475,048)	13%
LESS NON-OPERATING EXPENSE	2	1,042	1,042	0	6,032	5,210	(822)	116%	13,104	7,072	46%
NET INCOME(LOSS)	A	(5,444)	(45,857)	40,414	(77,993)	(210,926)	132,933	37%	(560,113)	(482,120)	14%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				PERCENT USED	2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	DATE	OF YEAR TO	ADOPTED BUDGET		
			(UNFAVORABLE)			VARIANCE			REMAINING	42%	
			VARIANCE			AMOUNT			AMOUNT		USED
OPERATING REVENUE:											
	5,053	5,000	53	29,930	25,000	4,930	120%	60,000	30,070	50%	
Water service charge-residential	115	100	15	680	500	180	136%	1,200	520	57%	
Water service charge-commercial	11	0	11	73	0	73	0%	0	(73)	0%	
Water service charge-landscape	0	0	0	0	0	0	0%	0	0	0%	
Water service charge-construction	12,468	8,313	4,155	71,268	41,565	29,703	171%	99,750	28,482	71%	
Water consumption-residential	0	100	(100)	11	500	(489)	2%	1,200	1,189	1%	
Water consumption-commercial	0	0	0	0	0	0	0%	0	0	0%	
Water consumption-landscape	0	0	0	0	0	0	0%	0	0	0%	
Water consumption-construction	0	0	0	0	0	0	0%	0	0	0%	
Drought surcharge fees	0	100	(100)	50	500	(450)	10%	1,200	1,150	4%	
Reconnect/disconnect fees	0	0	0	0	0	0	0%	0	0	#DIV/0!	
New meter installations	0	0	0	0	0	0	0%	0	0	0%	
Temporary const. meter installations	106	75	31	556	375	181	148%	900	344	62%	
Backflow device maintenance fees	0	0	0	0	0	0	0%	0	0	0%	
R.P. & double check installations	145	100	45	849	500	349	170%	1,200	351	71%	
Fire flow charges	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!	
Fire flow tests	0	0	0	0	0	0	0%	0	0	0%	
Unauthorized water use penalties	100	0	100	150	0	150	#DIV/0!	0	(150)	#DIV/0!	
Returned check service charges	0	0	0	0	0	0	0%	0	0	0%	
Certified meter test fees	3,310	1,000	2,310	11,794	5,000	6,794	236%	12,000	206	98%	
Delinquent charges	1,000	1,000	0	5,000	5,000	0	100%	12,000	7,000	42%	
Standby maintenance fees	0	0	0	490	0	490	0%	0	(490)	0%	
Lien recordation/release fees	C	22,309	15,788	6,521	120,851	78,940	41,911	153%	189,450	68,599	64%
Total											
NON-OPERATING INCOME:											
Capacity fees	0	0	0	0	0	0	0%	4,353	4,353	0%	
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	(1,947)	(3,600)	1,653	(13,506)	(18,000)	4,494	75%	(43,200)	(29,694)	31%	
Investment income/(loss)	0	(3,625)	3,625	3,288	(3,625)	6,913	-91%	(43,500)	(46,788)	-8%	
Property taxes	2,028	2,027	1	10,138	10,133	5	100%	24,331	14,193	42%	
Grants	0	0	0	0	0	0	0%	0	0	0%	
Contributed revenue	0	0	0	0	0	0	0%	0	0	0%	
Gain(loss) asset disposals	0	0	0	0	0	0	0%	0	0	0%	
Total	C	80	(5,198)	5,278	(80)	(11,492)	11,412	1%	(58,016)	(57,936)	0%
NON-OPERATING EXPENSE:											
Interest	940	940	0	4,700	4,700	0	100%	11,280	6,580	42%	
County administrative charges	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!	
Amortization of C.O.P. issuance costs	102	102	0	510	510	0	100%	1,224	714	42%	
Uncollectable Accounts	0	0	0	822	0	(822)	#DIV/0!	600	(222)	137%	
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%	
Total	C	1,042	1,042	0	6,032	5,210	(822)	116%	13,104	7,072	46%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
INCOME STATEMENT
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE D

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021			
SEE				FAVORABLE (UNFAVORABLE)			(UNFAVOR) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET			
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	42% USED	
OPERATING REVENUE		3	489,675	537,058	(47,383)	3,325,477	2,685,290	640,187	124%	6,444,700	3,119,223	52%
OPERATING EXPENSE:												
Collection-												
		10,073	11,395	1,322	54,542	56,975	2,433	96%	136,740	82,198	40%	
	5	4,014	3,016	(998)	12,876	15,080	2,204	85%	36,192	23,316	36%	
	4	6,564	7,833	1,269	32,056	39,165	7,109	82%	93,996	61,940	34%	
		14,199	13,582	(617)	97,085	68,960	(28,125)	141%	162,960	65,875	60%	
		34,850	35,826	976	196,560	180,180	(16,380)	109%	429,888	233,328	46%	
Treatment-												
		36,697	39,921	3,224	205,079	199,605	(5,474)	103%	479,052	273,973	43%	
	5	12,519	8,109	(4,410)	40,395	40,545	150	100%	97,308	56,913	42%	
	4	22,932	25,389	2,457	117,893	126,945	9,052	93%	304,668	186,775	39%	
		16,000	16,549	549	100,668	82,744	(17,924)	122%	198,587	97,919	51%	
		26,694	47,706	21,012	195,484	244,244	48,760	80%	648,809	453,325	30%	
		114,843	137,674	22,831	659,521	694,083	34,562	95%	1,728,424	1,068,903	38%	
Other operating-												
		6,662	6,073	(589)	31,757	30,365	(1,392)	105%	72,876	41,119	44%	
		0	150	150	1,323	750	(573)	176%	2,100	778	63%	
		140,193	131,048	(9,145)	701,046	655,320	(45,726)	107%	1,572,656	871,610	45%	
	E	148,534	123,797	(24,737)	693,910	586,133	(107,778)	118%	1,546,771	852,861	45%	
TOTAL OPERATING EXPENSE			445,082	434,568	(10,513)	2,284,116	2,146,831	(137,286)	106%	5,352,715	3,068,599	43%
NET OPERATING INCOME(LOSS)			44,593	102,490	(36,870)	1,041,361	538,459	502,902	193%	1,091,985	50,624	95%
ADD NON-OPERATING REVENUE		3	112,405	803,390	(690,985)	513,598	4,022,486	(3,508,888)	13%	9,655,267	9,141,669	5%
Total			156,998	905,880	(748,882)	1,554,959	4,560,945	(3,005,987)	34%	10,747,252	9,192,293	14%
LESS NON-OPERATING EXPENSE		3	48,057	48,057	0	240,406	240,285	(121)	100%	576,684	336,278	42%
NET INCOME(LOSS)		A	108,941	857,823	(748,882)	1,314,553	4,320,660	(3,006,108)	30%	10,170,568	8,856,015	13%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 3

		CURRENT MONTH			YEAR TO DATE			2020-2021			
SEE			FAVORABLE			FAVORABLE	PERCENT USED				
SCH	ACTUAL	BUDGET	(UNFAVORABLE)	ACTUAL	BUDGET	(UNFAVORABLE)	OF YEAR TO	ADOPTED BUDGET			
			VARIANCE			VARIANCE	DATE	TOTAL	REMAINING	42%	
						AMOUNT	BUDGET		AMOUNT	USED	
OPERATING REVENUE:											
	Service charge - residential	494,415	483,333	11,082	2,980,953	2,416,665	564,288	123%	5,800,000	2,819,047	51%
	Service charge - commercial	(5,666)	52,500	(58,166)	339,674	262,500	77,174	129%	630,000	290,326	54%
	Fats, oils and grease fees	0	300	(300)	225	1,500	(1,275)	15%	3,600	3,375	6%
	Standby maintenance fee	925	925	0	4,625	4,625	0	100%	11,100	6,475	42%
D	Total	489,675	537,058	(47,383)	3,325,477	2,685,290	640,187	124%	6,444,700	3,119,223	52%
NON-OPERATING REVENUE:											
	Capacity fees	20,160	0	20,160	51,260	5,040	46,220	1017%	12,600	(38,660)	407%
	Front footage charge	0	0	0	0	0	0	0%	0	0	0%
	Annexation fees	0	0	0	0	0	0	0%	0	0	0%
	Interest income	62,185	66,324	(4,139)	322,678	332,120	(9,442)	97%	797,889	475,211	40%
	Investment income/(loss)	0	12,838	(12,838)	(10,641)	64,190	(74,831)	-17%	154,056	164,697	-7%
	Property taxes	30,060	30,061	(1)	150,301	150,305	(4)	100%	360,722	210,421	42%
	Grants	0	694,167	(694,167)	0	3,470,831	(3,470,831)	0%	8,330,000	8,330,000	0%
	Contributed revenue	0	0	0	0	0	0	0%	0	0	0%
	Gain(loss) asset disposals	0	0	0	0	0	0	0%	0	0	0%
D	Total	112,405	803,390	(690,985)	513,598	4,022,486	(3,508,888)	13%	9,655,267	9,141,669	5%
NON-OPERATING EXPENSE:											
	Interest expense	48,057	48,057	0	240,285	240,285	0	100%	576,684	336,399	42%
	County administrative charges	0	0	0	121	0	(121)	0%	0	(121)	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	0	0	0	0	0	0	0%	0	0	0%
	Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%
D	Total	48,057	48,057	0	240,406	240,285	(121)	100%	576,684	336,278	42%

MISSION SPRINGS WATER DISTRICT
GENERAL FUND INCOME STATEMENT
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE E, page 1 of 2

		CURRENT MONTH			YEAR TO DATE			2020-2021			
SEE			FAVORABLE			FAVORABLE	PERCENT USED				
SCH	ACTUAL	BUDGET	(UNFAVORABLE)	ACTUAL	BUDGET	(UNFAVOR)	OF YEAR TO	ADOPTED BUDGET			
			VARIANCE			VARIANCE	DATE	TOTAL	REMAINING	42%	
						AMOUNT	BUDGET		AMOUNT	USED	
REVENUES & EXPENSES NOT SUBJECT TO FUND TRANSFER:											
	Property taxes	43,898	43,898	(1)	219,488	219,490	(3)	100%	526,770	307,283	42%
	Interest income	5,984	10,350	(4,366)	34,935	51,750	(16,815)	68%	124,200	89,265	28%
	Investment income/(loss)	0	7,320	(7,320)	(7,086)	36,600	(43,686)	-19%	87,840	94,926	-8%
	P.E.R.S. prior year costs	(37,761)	(37,761)	(0)	(188,806)	(151,044)	(37,762)	125%	(453,134)	(264,328)	42%
	Pension Inflows/Outflows GASB 68	0	0	0	0	0	0	0%	0	0	0%
	Prior year costs	0	0	0	0	0	0	0%	0	0	0%
	Gain (Loss) on sale of assets	0	0	0	1,307	0	1,307	0%	0	(1,307)	0%
	Total revenues	12,120	23,807	(11,687)	59,837	156,796	(96,959)	38%	285,676	225,839	21%
GENERAL OPERATING EXPENSE:											
Customer accounts-											
	Salaries and wages	22,724	3,733	(18,991)	125,017	18,665	(106,352)	670%	44,796	(80,221)	279%
5	Benefit pay	9,473	925	(8,548)	29,863	4,625	(25,238)	646%	11,100	(18,763)	269%
4	Fringe benefits	15,002	2,638	(12,364)	74,327	13,190	(61,137)	564%	31,656	(42,671)	235%
	Materials and services	1,615	12,075	10,460	49,129	17,195	(31,934)	286%	135,420	86,291	36%
	Total	48,813	19,371	(29,442)	278,337	53,675	(224,662)	519%	222,972	(55,365)	125%
Buildings and grounds-											
	Salaries and wages	235	969	734	1,989	4,845	2,856	41%	11,628	9,639	17%
5	Benefit pay	57	157	100	262	785	523	33%	1,884	1,622	14%
4	Fringe benefits	136	637	501	1,084	3,185	2,101	34%	7,644	6,560	14%
	Materials and services	5,784	12,888	7,104	32,608	64,240	31,632	51%	154,456	121,848	21%
	Total	6,212	14,651	8,439	35,944	73,055	37,111	49%	175,612	139,668	20%
Vehicle maintenance-											
	Salaries and wages	548	1,453	905	4,515	7,265	2,750	62%	17,436	12,921	26%
5	Benefit pay	134	235	101	598	1,175	577	51%	2,820	2,222	21%
4	Fringe benefits	318	956	638	2,467	4,780	2,313	52%	11,472	9,005	22%
	Materials and services	18,752	28,559	9,807	138,821	162,795	23,974	85%	398,908	260,087	35%
	Total	19,751	31,203	11,452	146,401	176,015	29,614	83%	430,636	284,235	34%
Administration-											
	Salaries and wages	72,784	77,478	4,694	389,963	387,390	(2,573)	101%	891,274	501,311	44%
5	Benefit pay	14,664	9,262	(5,402)	47,187	46,310	(877)	102%	111,148	63,961	42%
4	Fringe benefits	40,259	46,461	6,202	206,089	232,305	26,216	89%	557,542	351,453	37%
	Materials and services	69,599	74,852	5,253	308,891	386,706	77,815	80%	949,458	640,567	33%
	Total	197,307	208,053	10,746	952,129	1,052,711	100,582	90%	2,509,422	1,557,293	38%
Board of directors-											
	Salaries and wages (staff)	112	4,492	4,380	1,018	22,460	21,442	5%	53,904	52,886	2%
5	Benefit pay (staff)	52	922	870	262	4,610	4,348	6%	11,064	10,802	2%
4	Fringe benefits (staff)	76	3,065	2,989	614	15,325	14,712	4%	36,780	36,167	2%
	Directors fees	1,700	5,000	3,300	13,400	25,000	11,600	54%	60,000	46,600	22%
	Group insurance	8,105	9,500	1,395	40,530	47,500	6,970	85%	114,000	73,470	36%
	Materials and services	0	43,600	43,600	(2,171)	59,000	61,171	-4%	87,700	89,871	-2%
	Total	10,045	66,579	56,534	53,652	173,895	120,243	31%	363,448	309,796	15%

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

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
SEE				FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	OF YEAR TO DATE BUDGET	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET			TOTAL	REMAINING AMOUNT	42% USED
GENERAL OPERATING EXPENSE:											
Public affairs-											
		4,968	4,250	(718)	27,519	21,250	(6,269)	130%	51,000	23,481	54%
	5	1,764	684	(1,080)	5,815	3,420	(2,395)	170%	8,208	2,393	71%
	4	3,137	2,793	(344)	16,022	13,965	(2,057)	115%	33,516	17,494	48%
		7,239	19,259	12,020	63,580	76,695	13,115	83%	257,304	193,724	25%
		17,108	26,986	9,878	112,937	115,330	2,393	98%	350,028	237,091	32%
Human resources-											
		6,367	7,124	757	38,159	35,620	(2,539)	107%	85,488	47,329	45%
	5	1,930	1,377	(553)	6,547	6,885	338	95%	16,524	9,977	40%
	4	3,866	4,813	947	21,481	24,065	2,584	89%	57,756	36,275	37%
		3,161	4,033	872	7,270	23,332	16,062	31%	60,371	53,101	12%
		15,325	17,347	2,022	73,457	89,902	16,445	82%	220,139	146,682	33%
Engineering and planning-											
		12,887	8,904	(3,983)	91,725	44,520	(47,205)	206%	106,848	15,123	86%
	5	4,778	1,964	(2,814)	16,267	9,820	(6,447)	166%	23,568	7,301	69%
	4	8,231	6,154	(2,077)	52,187	30,770	(21,417)	170%	73,848	21,661	71%
		14,285	28,485	14,200	119,608	174,339	54,731	69%	429,738	310,130	28%
		40,181	45,507	5,326	279,788	259,449	(20,339)	108%	634,002	354,214	44%
Accounting-											
		10,816	12,886	2,070	58,449	64,430	5,981	91%	154,632	96,183	38%
	5	4,436	3,028	(1,408)	13,730	15,140	1,410	91%	36,336	22,606	38%
	4	7,107	9,010	1,903	34,671	45,050	10,379	77%	108,120	73,449	32%
		25,236	39,070	13,834	146,737	175,350	28,614	84%	459,844	313,108	32%
		47,595	63,994	16,399	253,587	299,970	46,383	85%	758,932	505,345	33%
Other general operating-											
		11,027	14,720	3,693	65,441	73,600	8,159	89%	176,640	111,199	37%
		0	1,000	1,000	3,375	6,000	2,625	56%	45,000	41,625	8%
		0	0	0	0	0	0	0%	0	0	0%
		105,440	50,000	(55,440)	247,535	250,000	2,465	99%	1,086,000	838,465	23%
		0	0	0	0	20,000	20,000	0%	20,000	20,000	0%
		21,143	10,964	(10,179)	107,801	56,903	(50,898)	189%	133,651	25,850	81%
		539,949	570,375	30,426	2,610,383	2,700,505	90,122	97%	7,126,482	4,516,099	37%
Less - Fund transfers:											
		(219)	(1,910)	(1,692)	(738)	(9,044)	(8,306)	8%	(23,867)	(23,129)	3%
		0	(4,767)	(4,767)	(1,053)	(22,571)	(21,518)	5%	(59,564)	(58,511)	2%
		(1,918)	(11,947)	(10,030)	(17,342)	(56,566)	(39,225)	31%	(149,276)	(131,934)	12%
		(28,090)	(21,909)	6,181	(125,296)	(103,731)	21,564	121%	(273,742)	(148,446)	46%
	B	(323,991)	(371,087)	(47,095)	(1,649,224)	(1,756,951)	(107,727)	94%	(4,636,497)	(2,987,273)	36%
		(290)	0	290	(290)	0	290	0%	0	290	0%
		0	0	0	0	0	0	0%	0	0	0%
	C	(11,529)	(20,680)	(9,152)	(83,645)	(97,914)	(14,268)	85%	(258,389)	(174,744)	32%
		(1,093)	(2,430)	(1,336)	(5,174)	(11,504)	(6,330)	45%	(30,358)	(25,184)	17%
		(24,285)	(11,847)	12,439	(33,710)	(56,090)	(22,380)	60%	(148,019)	(114,309)	23%
	D	(148,534)	(123,797)	24,737	(693,910)	(586,133)	107,778	118%	(1,546,771)	(852,861)	45%
NET OPERATING EXPENSE											
		0	0	(0)	0	0	(0)	0%	0	0	0%
NET INCOME(LOSS)											
	A	12,120	23,807	(11,687)	59,837	156,796	(96,959)	38%	285,676	225,839	21%

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
BENEFIT PAY ALLOCATION
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 5

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
SEE				FAVORABLE			(UNFAVORABLE)	OF YEAR TO	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	(UNFAVORABLE)	ACTUAL	BUDGET	VARIANCE	DATE	TOTAL	REMAINING	42%
				VARIANCE			AMOUNT	BUDGET		AMOUNT	USED
GENERAL OPERATING FUND:											
Customer accounts	E	9,473	925	(8,548)	29,863	4,625	(25,238)	646%	11,100	(18,763)	269%
Buildings and grounds	E	57	157	100	262	785	523	33%	1,884	1,622	14%
Vehicle maintenance	E	134	235	101	598	1,175	577	51%	2,820	2,222	21%
Administration	E	14,664	9,262	(5,402)	47,187	46,310	(877)	102%	111,148	63,961	42%
Board of directors	E	52	922	870	262	4,610	4,348	6%	11,064	10,802	2%
Public affairs	E	1,764	684	(1,080)	5,815	3,420	(2,395)	170%	8,208	2,393	71%
Human resources	E	1,930	1,377	(553)	6,547	6,885	338	95%	16,524	9,977	40%
Engineering and planning	E	4,778	1,964	(2,814)	16,267	9,820	(6,447)	166%	23,568	7,301	69%
Accounting	E	4,436	3,028	(1,408)	13,730	15,140	1,410	91%	36,336	22,606	38%
Total		37,290	18,554	(18,736)	120,532	92,770	(27,762)	130%	222,652	102,120	54%
Reimbursable jobs		21			49						
Construction in progress		0			56						
Total allocation	6	37,310			120,637						
WATER OPERATING FUND "DHS":											
Pumping	B	9,342	7,007	(2,335)	31,567	35,035	3,468	90%	84,084	52,517	38%
Transmission and distribution	B	14,616	10,619	(3,997)	56,130	53,095	(3,035)	106%	127,428	71,298	44%
Customer accounts	B	6,977	11,500	4,523	25,111	57,500	32,389	44%	138,000	112,889	18%
Total		30,935	29,126	(1,809)	112,808	145,630	32,822	77%	349,512	236,704	32%
Reimbursable jobs		243			1,202						
Construction in progress		2,635			8,270						
Total allocation	6	33,813			122,280						
WATER OPERATING FUND "IDE":											
Pumping	C	790	447	(343)	2,607	2,235	(372)	117%	5,364	2,757	49%
Transmission and distribution	C	260	678	418	2,349	3,390	1,041	69%	8,136	5,787	29%
Customer accounts	C	0	725	725	39	3,625	3,586	1%	8,700	8,661	0%
Total		1,050	1,850	800	4,995	9,250	4,255	54%	22,200	17,205	22%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	1,050			4,995						
SEWER OPERATING FUND:											
Collection	D	4,014	3,016	(998)	12,876	15,080	2,204	85%	36,192	23,316	36%
Treatment	D	12,519	8,109	(4,410)	40,395	40,545	150	100%	97,308	56,913	42%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		16,533	11,125	(5,408)	53,271	55,625	2,354	96%	133,500	80,229	40%
Reimbursable jobs		103			338						
Construction in progress		2,278			2,836						
Total allocation	6	18,914			56,445						
TOTAL BENEFIT PAY	6	91,087			304,357						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
FRINGE BENEFIT ALLOCATION
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 4

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
	SEE			FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)	OF YEAR TO	ADOPTED BUDGET		
	SCF	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	DATE BUDGET	TOTAL	REMAINING AMOUNT	42% USED
GENERAL OPERATING FUND:											
Customer accounts	E	15,002	2,638	(12,364)	74,327	13,190	(61,137)	564%	31,656	42,671	235%
Buildings and grounds	E	136	637	501	1,084	3,185	2,101	34%	7,644	(6,560)	14%
Vehicle maintenance	E	318	956	638	2,467	4,780	2,313	52%	11,472	(9,005)	22%
Administration	E	40,259	46,461	6,202	206,089	232,305	26,216	89%	557,542	(351,453)	37%
Board of directors	E	76	3,065	2,989	614	15,325	14,712	4%	36,780	(36,167)	2%
Public affairs	E	3,137	2,793	(344)	16,022	13,965	(2,057)	115%	33,516	(17,494)	48%
Human resources	E	3,866	4,813	947	21,481	24,065	2,584	89%	57,756	(36,275)	37%
Engineering and planning	E	8,231	6,154	(2,077)	52,187	30,770	(21,417)	170%	73,848	(21,661)	71%
Accounting	E	7,107	9,010	1,903	34,671	45,050	10,379	77%	108,120	(73,449)	32%
Total		78,132	76,527	(1,605)	408,943	382,635	(26,308)	107%	918,334	(509,391)	45%
Reimbursable jobs		36			134						
Construction in progress		0			213						
Total allocation	6	78,167			409,290						
WATER OPERATING FUND "DHS":											
Pumping	B	15,364	19,371	4,007	80,631	96,855	16,224	83%	232,452	(151,821)	35%
Transmission and distribution	B	22,934	27,392	4,458	127,070	136,960	9,890	93%	328,704	(201,634)	39%
Customer accounts	B	11,547	30,348	18,801	65,614	151,740	86,126	43%	364,176	(298,562)	18%
Total		49,846	77,111	27,265	273,315	385,555	112,240	71%	925,332	(652,017)	30%
Reimbursable jobs		298			3,072						
Construction in progress		4,366			20,568						
Total allocation	6	54,510			296,956						
WATER OPERATING FUND "IDE":											
Pumping	C	1,360	1,236	(124)	7,236	6,180	(1,056)	117%	14,832	(7,596)	49%
Transmission and distribution	C	402	1,748	1,346	5,939	8,740	2,801	68%	20,976	(15,037)	28%
Customer accounts	C	0	1,909	1,909	89	9,545	9,456	1%	22,908	(22,819)	0%
Total		1,761	4,893	3,132	13,264	24,465	11,201	54%	58,716	(45,452)	23%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	1,761			13,264						
SEWER OPERATING FUND:											
Collection	D	6,564	7,833	1,269	32,056	39,165	7,109	82%	93,996	(61,940)	34%
Treatment	D	22,932	25,389	2,457	117,893	126,945	9,052	93%	304,668	(186,775)	39%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		29,495	33,222	3,727	149,950	166,110	16,160	90%	398,664	(248,714)	38%
Reimbursable jobs		296			1,557						
Construction in progress		3,468			5,397						
Total allocation	6	33,259			156,904						
TOTAL FRINGE BENEFITS	6	167,698			876,414						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
EMPLOYEE BENEFITS
JULY 1, 2020 TO NOVEMBER 30, 2020

SCHEDULE 6

		CURRENT MONTH		YEAR TO DATE				2020-2021		
SEE		FAVORABLE (UNFAVORABLE)		FAVORABLE (UNFAVORABLE)		PERCENT USED		ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	ACTUAL	BUDGET	OF YEAR TO DATE		TOTAL	REMAINING AMOUNT	42% USED
			VARIANCE		VARIANCE AMOUNT	BUDGET				
BENEFIT PAY:										
	Sick leave	16,338	16,338	0	81,690	81,690	0	196,056	114,366	42%
	W.C.I. injuries	0	208	208	0	1,040	1,040	2,496	2,496	0%
	Vacation	23,822	23,822	0	119,110	119,110	0	285,864	166,754	42%
	Bereavement	2,228	417	(1,811)	3,113	2,085	(1,028)	5,004	1,891	62%
	Holidays	43,439	16,813	(26,626)	73,966	84,065	10,099	201,756	127,790	37%
	Optional Holiday	5,260	4,585	(675)	26,009	22,925	(3,084)	55,020	29,011	47%
	Jury duty	0	150	150	470	750	280	1,800	1,330	26%
	Military pay	0	0	0	0	0	0%	0	0	0%
	Reimbursements	0	42	42	0	210	210	504	504	0%
	Total to allocate	91,087	62,375	(28,712)	304,357	311,875	7,518	748,500	444,143	41%
Allocations:										
	General operating fund	5	37,310		120,637					
	Water operating fund "DHS"	5	33,813		122,280					
	Water operating fund "IDE"	5	1,050		4,995					
	Sewer operating fund	5	18,914		56,445					
	Total allocations		91,087	0	304,357	0				
	Direct labor	282,447			1,586,196			3,454,106		46%
	Benefit pay percent	32%			19%			22%		
FRINGE BENEFITS:										
	Health insurance	82,707	88,878	6,171	414,084	444,390	30,306	1,066,536	652,452	39%
	Dental insurance	4,164	4,514	350	20,938	22,570	1,632	54,168	33,230	39%
	Eye care insurance	882	929	47	4,311	4,645	334	11,148	6,837	39%
	Life insurance	1,740	3,019	1,279	8,479	15,095	6,616	36,228	27,749	23%
	Weekly income & LTD	1,441	770	(671)	7,021	3,850	(3,171)	9,240	2,219	76%
	Retiree's insurance	0	1,860	1,860	0	9,300	9,300	22,320	22,320	0%
	Federal payroll taxes	22,904	28,297	5,393	125,935	141,485	15,550	339,564	213,629	37%
	State payroll taxes	23	715	693	453	3,575	3,123	8,580	8,128	5%
	Worker compensation insurance	6,600	10,385	3,785	32,998	51,925	18,927	124,620	91,622	26%
	Retirement	47,237	56,842	9,605	260,096	283,610	23,514	681,504	421,408	38%
	Retirement professional fees	0	125	125	2,100	1,225	(875)	2,100	0	100%
	Boots and footwear	0	0	0	0	0	0%	0	0	0%
	Uniforms	0	0	0	0	0	0%	0	0	0%
	Safety and performance	0	0	0	0	0	0%	0	0	0%
	Picnic	0	0	0	0	0	0%	0	0	0%
	Total to allocate	167,698	196,334	28,636	876,414	981,670	105,256	2,356,008	1,479,594	37%
Allocations:										
	General operating fund	4	78,167		409,290					
	Water operating fund "DHS"	4	54,510		296,956					
	Water operating fund "IDE"	4	1,761		13,264					
	Sewer operating fund	4	33,259		156,904					
	Total allocations		167,698	0	876,414	0				
	Direct labor	282,447			1,586,196			3,454,106		
	Fringe benefit percent	59%			55%			68%		
	Total employee benefits	258,785			1,180,771			3,104,508		
	Direct labor	282,447			1,586,196			3,454,106		46%
	Employee benefits percent	92%			74%			90%		

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CASH AND INVESTMENTS
NOVEMBER 30, 2020

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		837,750	5,800	839,330	853,149	2,536,029	
Total	A	837,750	5,800	839,330	854,249	2,537,129	
RESTRICTED ASSETS - CASH:							
Externally Restricted:							
Assessment Districts / Grants							
Checking - Wells Fargo Bank		106		23,474		23,580	
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		20,606,314	649,577	11,854,835	2,460,996	35,571,722	
Financial Assistance Fund							
Investment Trust of California (CalTrust)		0	0	69,306	0	69,306	
Capital Improvements							
Investment Trust of California (CalTrust)		(5,247,526)	(4,274,164)	(606,759)	4,542,010	(5,586,439)	
Net Capital Reserves		15,358,788	(3,624,587)	11,317,382	7,003,006	30,054,589	
TOTAL RESTRICTED ASSETS	A	15,358,894	(3,624,587)	11,652,716	7,653,006	31,040,030	
TOTAL CASH IN CUSTODY OF M.S.W.D.	CASH FLOW	16,196,644	(3,618,787)	12,492,046	8,507,256	33,577,159	
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	0.00%	-	-	-	-	-	
January-21	0.00%	-	-	-	-	-	
February-21	0.00%	-	-	-	-	-	
March-21	0.00%	-	-	-	-	-	
April-21	0.00%	-	-	-	-	-	
May-21	0.00%	-	-	-	-	-	
June-21	0.00%	-	-	-	-	-	
TOTAL		54,117	(13,506)	45,049	30,973	116,633	

Total Cash In Custody of MSWD

