

	A	B	C	D	E	F	G	H	I	J
1										
2	<b>Mission Springs Water District</b>									
3	<b>Functional Expense Budget - 2022</b>									
4										
5						<b>2022</b>		<b>2021</b>		<b>Difference</b>
6	<b>REVENUES</b>									
7		Base service charge				2,861,400		2,791,374		\$ 70,026
8		Water consumption				9,126,200		9,014,983		111,217
9		Meter installations				13,680		13,680		-
10		Sewer service				7,125,000		6,751,500		373,500
11		Other operating revenue				609,030		666,730		(57,700)
12		Backup and front footage fees				516,953		516,953		-
13		Contributed infrastructure				0		0		-
14		Property taxes				1,517,480		1,500,698		16,782
15		Standby charges				248,244		257,100		(8,856)
16		Fats, oils & grease fees				3,600		3,600		-
17		Investment income (net)				480,645		1,152,681		(672,036)
18		Grants				7,288,226		9,486,115		(2,197,889)
19		Gain (loss) from asset disposals				0		0		-
20		Total revenues				29,790,458		32,155,414		(2,364,956)
21										
22	<b>EXPENSES</b>									
23		Salaries and wages				4,056,146		3,797,893		258,253
24		Employee benefits				814,933		770,702		44,231
25		Fringe benefits				2,433,978		2,351,043		82,935
26		Public Employees Retirement -Prior year cos				0		453,134		(453,134)
27		Materials and supplies				1,582,486		1,526,871		55,615
28		Outside services				4,020,830		3,450,400		570,430
29		Ground water replenishment fees				(145,176)		(129,498)		(15,678)
30		Utilities				1,499,998		1,100,001		399,997
31		Directors' fees				60,000		60,000		-
32		Engineering				42,000		42,000		-
33		Insurance				221,304		176,640		44,664
34		Audit				48,000		45,000		3,000
35		Rate study				0		0		-
36		Legal				750,000		1,086,000		(336,000)
37		Depreciation				3,938,448		3,856,303		82,145
38		Interest				244,213		265,377		(21,164)
39		Standby reports				15,300		16,900		(1,600)
40		Dues and subscriptions				56,317		57,853		(1,536)
41		Training and conferences				223,994		199,534		24,460
42		Amortization and cost of debt issuance				0		1,440		(1,440)
43		Ground water management				20,000		20,000		-
44		Other expenses				73,060		79,960		(6,900)
45		Subtotal				19,955,831		19,227,553		728,278
46		General District Allocation				(1,096,272)		(760,188)		(336,084)
47		Total expenses				18,859,559		18,467,365		392,194
48										
49	<b>NET OPERATING INCOME(LOSS)</b>					10,930,899		13,688,049		(2,757,150)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
2																		
3						<b>DEBT SERVICE FUNDS</b>												
4		<b>COMBINED</b>				<b>WATER DISTRICT</b>						<b>SEWER DISTRICT</b>						
5		<b>DISTRICTS</b>	<b>OPERATING FUNDS</b>			<b>IMPROVEMENT</b>	<b>IMPROVEMENT</b>	<b>INSTALLMENT</b>		<b>ASSESSMENT</b>	<b>ASSESSMENT</b>	<b>ASSESSMENT</b>	<b>INSTALLMENT</b>	<b>CAPITAL IMPROVEMENT FUNDS</b>				
6		<b>TOTAL</b>	<b>GENERAL</b>	<b>WATER</b>	<b>SEWER</b>	<b>DISTRICT</b>	<b>DISTRICT</b>	<b>SALE</b>		<b>DISTRICT</b>	<b>DISTRICT</b>	<b>DISTRICT</b>	<b>SALE</b>	<b>GENERAL</b>	<b>WATER</b>	<b>SEWER</b>		
7		<b>FUNDS</b>	<b>DISTRICT</b>	<b>DISTRICT</b>	<b>DISTRICT</b>	<b>#2</b>	<b>E</b>	<b>AGREEMENTS</b>		<b>#4</b>	<b>#7</b>	<b>#11 &amp; 12</b>	<b>AGREEMENTS</b>	<b>DISTRICT</b>	<b>DISTRICT</b>	<b>DISTRICT</b>		
8																		
9		<b>OPERATING REVENUES</b>	0	12,845,786	7,141,368													
10																		
11		<b>OPERATING EXPENSES:</b>																
12		CUSTOMER ACCOUNTS	1,410,232	305,076	1,105,156	0												
13		BUILDINGS AND GROUNDS	166,646	166,646	0	0												
14		VEHICLE MAINTENANCE	360,326	360,326	0	0												
15		CENTRAL SERVICES	725,160	725,160	0	0												
16		ADMINISTRATION	2,092,489	2,092,489	0	0												
17		BOARD OF DIRECTORS	329,988	329,988	0	0												
18		PUBLIC AFFAIRS	622,101	453,129	168,972	0												
19		HUMAN RESOURCES	250,518	250,518	0	0												
20		ENGINEERING	935,602	852,602	74,000	9,000												
21		ACCOUNTING	862,040	862,040	0	0												
22		PUMPING	2,535,459	0	2,535,459	0												
23		TRANSMISSION AND DISTRIBUTION	1,707,086	0	1,707,086	0												
24		COLLECTION	504,612	0	0	504,612												
25		TREATMENT	1,427,635	0	0	1,427,635												
26		DISPOSAL	586,364	0	0	586,364												
27		OTHER	1,256,912	1,038,704	139,200	79,008												
28		DEPRECIATION	3,938,448	241,316	2,035,795	1,661,337												
29		CAPITAL LABOR AND COSTS												90,420	286,500	196,752		
30		ADMINISTRATIVE COSTS ALLOCATED	(1,096,272)	(7,677,994)	4,853,350	1,728,372								108,672	395,952	241,428		
31		<b>TOTAL OPERATING EXPENSE</b>	<b>18,615,346</b>	<b>0</b>	<b>12,619,018</b>	<b>5,996,328</b>												
32																		
33		<b>NET OPERATING INCOME(LOSS)</b>	<b>1,371,808</b>	<b>0</b>	<b>226,768</b>	<b>1,145,040</b>												
34																		
35		<b>ADD NON-OPERATING REVENUE:</b>																
36		CONNECTION FEES	516,953	0	504,353	12,600												
37		PROPERTY TAXES	1,517,480	532,197	615,562	369,721												
38		INTEREST INCOME	513,057	56,316	56,244	63,084	168	456		1,868	5,885	329,036						
39		UNREALIZED GAINS/LOSSES	(29,148)	(5,496)	(16,644)	(7,008)												
40		FRONT FOOTAGE FEES	0	0	0	0						0						
41		GRANT	7,288,226	0	1,078,236	6,209,990												
42		<b>LESS INTEREST &amp; DEBT SERVICE EXPENSE:</b>																
43		PRIOR YEARS RETIREMENT AMORTIZED	0	0	0	0												
44		INTEREST	(247,477)	0	0	0		(10,920)	(8,569)	(456)	(3,264)	(224,268)						
45		AMORTIZATION-DISCOUNTS & COSTS	0	0	0	0		0				0						
46		SERVICE CHARGES	0	0	0	0		0										
47																		
48		<b>NET INCOME(LOSS)</b>	<b>10,930,899</b>	<b>583,017</b>	<b>2,464,519</b>	<b>7,793,427</b>	<b>168</b>	<b>(10,464)</b>	<b>(8,569)</b>	<b>1,412</b>	<b>2,621</b>	<b>104,768</b>	<b>0</b>					
49																		
50		LOAN PROCEEDS	11,831,077	500,000	731,077	10,600,000												
51		ADD ASSESSMENT DISTRICT PRINCIPAL	2,741,184			2,000,000				4,000	13,000	724,184						
52		ADD DEPRECIATION & AMORTIZATION	3,938,448	241,316	2,035,795	1,661,337		0				0						
53		<b>TOTAL CASH PROVIDED</b>	<b>29,441,608</b>	<b>1,324,333</b>	<b>5,231,391</b>	<b>22,054,764</b>	<b>168</b>	<b>(10,464)</b>	<b>(8,569)</b>	<b>5,412</b>	<b>15,621</b>	<b>828,952</b>	<b>0</b>					
54																		
55		<b>CASH APPLIED OR RESERVED FOR:</b>																
56		PRINCIPAL PAYMENTS DUE	(689,021)					(7,900)	(14,979)	(4,000)	(13,000)	(649,142)						
57		INTER-FUND TRANSFERS	0		(41,744)	183,843	(168)	18,364	23,548	(1,412)	(2,621)	(179,810)						
58		CAPITAL IMPROVEMENTS	(31,927,810)	(1,088,379)	(12,884,176)	(17,955,255)								1,088,379	12,884,176	17,955,255		
59		CONTINUING APPROPRIATIONS-YEAR END	0	0	0	0												
60		CAPITAL REPLACEMENT RESERVE	(1,969,224)	(120,658)	(1,017,898)	(830,669)												
61		RESERVES (INCREASED) DECREASED	5,144,447	(115,296)	8,712,427	(3,452,684)												
62		<b>TOTAL PRINCIPAL PAYMENTS,</b>																
63		<b>TRANSFERS &amp; CAPITAL IMPROVEMENT</b>	<b>(29,441,608)</b>	<b>(1,324,333)</b>	<b>(5,231,391)</b>	<b>(22,054,764)</b>	<b>(168)</b>	<b>10,464</b>	<b>8,569</b>	<b>(5,412)</b>	<b>(15,621)</b>	<b>(828,952)</b>	<b>0</b>	<b>1,287,471</b>	<b>13,566,628</b>	<b>18,393,435</b>		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	<b>MISSION SPRINGS WATER DISTRICT - DEPARTMENTAL BUDGETS COMPARISON</b>																	
2																		
3																		
4																		
5		<b>REVISED 2020-2021</b>				<b>2019-2020</b>					<b>2018-2019</b>							
6		<b>COMBINED DISTRICTS OPERATING FUNDS</b>				<b>COMBINED DISTRICTS OPERATING FUNDS</b>					<b>COMBINED DISTRICTS OPERATING FUNDS</b>							
7		<b>TOTAL FUNDS</b>	<b>GENERAL DISTRICT</b>	<b>WATER DISTRICT</b>	<b>SEWER DISTRICT</b>	<b>OTHER</b>	<b>TOTAL FUNDS</b>	<b>GENERAL DISTRICT</b>	<b>WATER DISTRICT</b>	<b>SEWER DISTRICT</b>	<b>OTHER</b>	<b>TOTAL FUNDS</b>	<b>GENERAL DISTRICT</b>	<b>WATER DISTRICT</b>	<b>SEWER DISTRICT</b>	<b>OTHER</b>		
8																		
9																		
10																		
11	<b>OPERATING REVENUES</b>	<b>19,498,967</b>		12,732,767	6,766,200		<b>17,155,809</b>		10,708,229	6,447,580		<b>16,640,052</b>		10,243,512	6,396,540			
12																		
13	<b>OPERATING EXPENSES:</b>																	
14	CUSTOMER ACCOUNTS	1,320,764	219,204	1,101,560	0		1,298,228	243,680	1,054,548	0		1,213,146	246,382	966,764	0			
15	BUILDINGS AND GROUNDS	176,236	176,236	0	0		159,264	159,264	0	0		155,800	155,800	0	0			
16	VEHICLE MAINTENANCE	420,380	420,380	0	0		324,708	324,708	0	0		239,632	239,632	0	0			
17	CENTRAL SERVICES	702,128	702,128	0	0		678,275	678,275	0	0		524,619	524,619	0	0			
18	ADMINISTRATION	1,890,230	1,890,230	0	0		1,479,867	1,479,867	0	0		1,621,858	1,621,858	0	0			
19	BOARD OF DIRECTORS	367,384	367,384	0	0		351,844	351,844	0	0		334,176	334,176	0	0			
20	PUBLIC AFFAIRS	541,765	354,745	187,020	0		452,063	437,711	14,352	0		493,411	478,354	15,057	0			
21	HUMAN RESOURCES	224,807	224,807	0	0		206,328	206,328	0	0		226,265	226,265	0	0			
22	ENGINEERING	718,478	638,178	71,300	9,000		669,584	590,284	70,300	9,000		663,688	588,688	66,000	9,000			
23	ACCOUNTING	803,660	803,660	0	0		747,640	747,640	0	0		675,614	675,614	0	0			
24	PUMPING	2,165,269	0	2,165,269	0		2,433,999		2,433,999	0		2,058,212		2,058,212	0			
25	TRANSMISSION AND DISTRIBUTION	1,594,906	0	1,594,906	0		1,667,504		1,667,504	0		1,463,859		1,463,859	0			
26	COLLECTION	434,400	0	0	434,400		437,390	0	0	437,390		347,667	0	0	347,667			
27	TREATMENT	1,222,016	0	0	1,222,016		1,107,874	0	0	1,107,874		824,347	0	6,850	817,497			
28	DISPOSAL	526,612	0	0	526,612		509,552	0	0	509,552		518,358	0	0	518,358			
29	OTHER	1,542,264	1,327,040	136,620	78,604		738,624	537,168	136,764	64,692		649,031	529,728	92,244	27,059			
30	DEPRECIATION	3,856,303	133,651	2,149,996	1,572,656		4,038,902	169,902	2,289,102	1,579,898		4,260,873	376,070	2,283,060	1,601,743			
31	CAPITAL LABOR AND COSTS																	
32	ADMINISTRATIVE COSTS ALLOCATED	(760,188)	(7,257,643)	4,780,447	1,717,008		(618,060)	(5,926,671)	3,882,687	1,425,924		(634,320)	(5,997,186)	4,066,566	1,296,300			
33	<b>TOTAL OPERATING EXPENSE</b>	<b>17,747,414</b>	<b>0</b>	<b>12,187,118</b>	<b>5,560,296</b>		<b>16,683,586</b>	<b>0</b>	<b>11,549,256</b>	<b>5,134,330</b>		<b>15,636,236</b>	<b>0</b>	<b>11,018,612</b>	<b>4,617,624</b>			
34																		
35	<b>NET OPERATING INCOME(LOSS)</b>	<b>1,751,553</b>	<b>0</b>	<b>545,649</b>	<b>1,205,904</b>		<b>472,223</b>	<b>0</b>	<b>(841,027)</b>	<b>1,313,250</b>		<b>1,003,816</b>	<b>0</b>	<b>(775,100)</b>	<b>1,778,916</b>			
36																		
37	<b>ADD NON-OPERATING REVENUE:</b>																	
38	CONNECTION FEES	516,953	0	504,353	12,600	0	516,953	0	504,353	12,600	0	516,953	0	504,353	12,600	0		
39	PROPERTY TAXES	1,500,698	526,770	613,206	360,722	0	1,417,771	499,309	576,877	341,585	0	1,386,403	482,516	575,200	328,687	0		
40	INTEREST INCOME	758,517	124,200	162,000	133,860	338,457	743,157	135,540	151,140	117,888	338,589	579,192	98,673	63,038	51,108	366,373		
41	UNREALIZED GAINS/LOSSES	399,240	87,840	157,344	154,056	0	231,588	56,916	104,292	70,380	0	(274,284)	(109,776)	(97,536)	(66,972)	0		
42	FRONT FOOTAGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
43	GRANT	9,486,115	0	1,156,115	8,330,000	0	11,491,531	0	3,146,976	8,344,555	0	373,000	0	0	373,000	0		
44	<b>LESS INTEREST &amp; DEBT SERVICE EXPENSE:</b>																	
45	PRIOR YEARS RETIREMENT AMORTIZED	(453,134)	(453,134)	0	0	0	(755,556)	(755,556)	0	0	0	(681,506)	(681,506)	0	0	0		
46	INTEREST	(270,453)	0	0	0	(270,453)	(289,969)	0	0	(289,969)		(309,901)	0	0	(309,901)			
47	AMORTIZATION-DISCOUNTS & COSTS	(1,440)	0	(216)	0	(1,224)	(1,440)	0	(216)	0	(1,224)	(1,440)	0	(216)	0	(1,224)		
48	SERVICE CHARGES	0	0	0	0	0	(2,088)	0	(1,440)	(600)	(48)	(1,332)	0	(1,284)	0	(48)		
49																		
50	<b>NET INCOME(LOSS)</b>	<b>13,688,049</b>	<b>285,676</b>	<b>3,138,451</b>	<b>10,197,142</b>	<b>66,780</b>	<b>13,824,170</b>	<b>(63,791)</b>	<b>3,640,955</b>	<b>10,199,658</b>	<b>47,348</b>	<b>2,590,901</b>	<b>(210,093)</b>	<b>268,455</b>	<b>2,477,339</b>	<b>55,200</b>		