

	A	B	C	D	E	F	G	H	I	J
1										
2	Mission Springs Water District									
3	Functional Expense Budget - 2022									
4										
5						2022		2021		Difference
6	REVENUES									
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)				483,909		1,157,757		(673,848)
18		Grants				7,288,226		9,486,115		(2,197,889)
19		Gain (loss) from asset disposals				0		0		-
20		Total revenues				29,793,722		32,160,490		(2,366,768)
21										
22	EXPENSES									
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				247,477		270,453		(22,976)
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				19,959,095		19,232,629		726,466
46		General District Allocation				(1,096,272)		(760,188)		(336,084)
47		Total expenses				18,862,823		18,472,441		390,382
48										
49	NET OPERATING INCOME(LOSS)					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																	
4						DEBT SERVICE FUNDS											
5		COMBINED DISTRICTS	OPERATING FUNDS			WATER DISTRICT			SEWER DISTRICT				CAPITAL IMPROVEMENT FUNDS				
6		TOTAL FUNDS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	IMPROVEMENT DISTRICT #2	IMPROVEMENT DISTRICT E	INSTALLMENT SALE AGREEMENTS	ASSESSMENT DISTRICT #4	ASSESSMENT DISTRICT #7	ASSESSMENT DISTRICT #11 & 12	INSTALLMENT SALE AGREEMENTS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT		
7																	
8																	
9		OPERATING REVENUES	0	12,845,786	7,141,368												
10																	
11		OPERATING EXPENSES:															
12		CUSTOMER ACCOUNTS	305,076	1,105,156	0												
13		BUILDINGS AND GROUNDS	166,646	0	0												
14		VEHICLE MAINTENANCE	360,326	0	0												
15		CENTRAL SERVICES	725,160	0	0												
16		ADMINISTRATION	2,092,489	0	0												
17		BOARD OF DIRECTORS	329,988	0	0												
18		PUBLIC AFFAIRS	622,101	168,972	0												
19		HUMAN RESOURCES	250,518	0	0												
20		ENGINEERING	935,602	74,000	9,000												
21		ACCOUNTING	862,040	0	0												
22		PUMPING	2,535,459	2,535,459	0												
23		TRANSMISSION AND DISTRIBUTION	1,707,086	1,707,086	0												
24		COLLECTION	504,612	0	504,612												
25		TREATMENT	1,427,635	0	1,427,635												
26		DISPOSAL	586,364	0	586,364												
27		OTHER	1,256,912	139,200	79,008												
28		DEPRECIATION	3,938,448	2,035,795	1,661,337												
29		CAPITAL LABOR AND COSTS													90,420	286,500	196,752
30		ADMINISTRATIVE COSTS ALLOCATED	(1,096,272)	4,853,350	1,728,372										108,672	395,952	241,428
31		TOTAL OPERATING EXPENSE	18,615,346	12,619,018	5,996,328												
32																	
33		NET OPERATING INCOME(LOSS)	1,371,808	226,768	1,145,040												
34																	
35		ADD NON-OPERATING REVENUE:															
36		CONNECTION FEES	516,953	504,353	12,600												
37		PROPERTY TAXES	1,517,480	615,562	369,721												
38		INTEREST INCOME	513,057	56,244	63,084	168	456		1,868	5,885	329,036						
39		UNREALIZED GAINS/LOSSES	(29,148)	(16,644)	(7,008)												
40		FRONT FOOTAGE FEES	0	0	0						0						
41		GRANT	7,288,226	1,078,236	6,209,990												
42		LESS INTEREST & DEBT SERVICE EXPENSE:															
43		PRIOR YEARS RETIREMENT AMORTIZED	0	0	0												
44		INTEREST	(247,477)	0	0		(10,920)	(8,569)	(456)	(3,264)	(224,268)						
45		AMORTIZATION-DISCOUNTS & COSTS	0	0	0		0				0						
46		SERVICE CHARGES	0	0	0		0										
47																	
48		NET INCOME(LOSS)	10,930,899	2,464,519	7,793,427	168	(10,464)	(8,569)	1,412	2,621	104,768	0					
49																	
50		LOAN PROCEEDS	11,831,077	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	1,661,337			0				0						
53		TOTAL CASH PROVIDED	29,441,608	5,231,391	22,054,764	168	(10,464)	(8,569)	5,412	15,621	828,952	0					
54																	
55		CASH APPLIED OR RESERVED FOR:															
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	(32,236,810)	(13,193,176)	(17,955,255)								1,088,379	13,193,176	17,955,255		
59		CONTINUING APPROPRIATIONS-YEAR END	0	0	0												
60		CAPITAL REPLACEMENT RESERVE	(1,969,224)	(1,017,898)	(830,669)												
61		RESERVES (INCREASED) DECREASED	5,453,447	9,021,427	(3,452,684)												
62		TOTAL PRINCIPAL PAYMENTS,															
63		TRANSFERS & CAPITAL IMPROVEMENT	(29,441,608)	(5,231,391)	(22,054,764)	(168)	10,464	8,569	(5,412)	(15,621)	(828,952)	0	1,287,471	13,875,628	18,393,435		

MISSION SPRINGS WATER DISTRICT - DEPARTMENTAL BUDGETS COMPARISON

	ORIGINAL 2021-2022					REVISED 2020-2021					Difference					
	COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS			OTHER	COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS			OTHER	%	COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS			OTHER
		GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT				GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	
OPERATING REVENUES	19,987,154		12,845,786	7,141,368		19,498,967		12,732,767	6,766,200		2.5%	488,187		113,019	375,168	
OPERATING EXPENSES:																
CUSTOMER ACCOUNTS	1,410,232	305,076	1,105,156	0		1,320,764	219,204	1,101,560	0		6.8%	89,468	85,872	3,596		
BUILDINGS AND GROUNDS	166,646	166,646	0	0		176,236	176,236	0	0		-5.4%	(9,590)	(9,590)			
VEHICLE MAINTENANCE	360,326	360,326	0	0		420,380	420,380	0	0		-14.3%	(60,054)	(60,054)			
CENTRAL SERVICES	725,160	725,160	0	0		702,128	702,128	0	0		3.3%	23,032	23,032			
ADMINISTRATION	2,092,489	2,092,489	0	0		1,890,230	1,890,230	0	0		10.7%	202,259	202,259			
BOARD OF DIRECTORS	329,988	329,988	0	0		367,384	367,384	0	0		-10.2%	(37,396)	(37,396)			
PUBLIC AFFAIRS	622,101	453,129	168,972	0		541,765	354,745	187,020	0		14.8%	80,336	98,384			
HUMAN RESOURCES	250,518	250,518	0	0		224,807	224,807	0	0		11.4%	25,711	25,711			
ENGINEERING	935,602	852,602	74,000	9,000		718,478	638,178	71,300	9,000		30.2%	217,124	214,424	2,700	0	
ACCOUNTING	862,040	862,040	0	0		803,660	803,660	0	0		7.3%	58,380	58,380			
PUMPING	2,535,459	0	2,535,459	0		2,165,269	0	2,165,269	0		17.1%	370,190	0	370,190		
TRANSMISSION AND DISTRIBUTION	1,707,086	0	1,707,086	0		1,594,906	0	1,594,906	0		7.0%	112,180	0	112,180		
COLLECTION	504,612	0	0	504,612		434,400	0	0	434,400		16.2%	70,212	0		70,212	
TREATMENT	1,427,635	0	0	1,427,635		1,222,016	0	0	1,222,016		16.8%	205,619	0		205,619	
DISPOSAL	586,364	0	0	586,364		526,612	0	0	526,612		11.3%	59,752	0		59,752	
OTHER	1,256,912	1,038,704	139,200	79,008		1,542,264	1,327,040	136,620	78,604		-18.5%	(285,352)	(288,336)	2,580	404	
DEPRECIATION	3,938,448	241,316	2,035,795	1,661,337		3,856,303	133,651	2,149,996	1,572,656		2.1%	82,145	107,665	(114,201)	88,681	
CAPITAL LABOR AND COSTS																
ADMINISTRATIVE COSTS ALLOCATED	(1,096,272)	(7,677,994)	4,853,350	1,728,372		(760,188)	(7,257,643)	4,780,447	1,717,008		44.2%	(336,084)	(420,351)	72,903	11,364	
TOTAL OPERATING EXPENSE	18,615,346	0	12,619,018	5,996,328		17,747,414	0	12,187,118	5,560,296		4.9%	867,932	0	431,900	436,032	
NET OPERATING INCOME(LOSS)	1,371,808	0	226,768	1,145,040		1,751,553	0	545,649	1,205,904		-21.7%	(379,745)	0	(318,881)	(60,864)	
ADD NON-OPERATING REVENUE:																
CONNECTION FEES	516,953	0	504,353	12,600	0	516,953	0	504,353	12,600	0	0.0%	0	0	0	0	0
PROPERTY TAXES	1,517,480	532,197	615,562	369,721	0	1,500,698	526,770	613,206	360,722	0	1.1%	16,782	5,427	2,356	8,999	0
INTEREST INCOME	513,057	56,316	56,244	63,084	337,413	758,517	124,200	162,000	133,860	338,457	-32.4%	(245,460)	(67,884)	(105,756)	(70,776)	(1,044)
UNREALIZED GAINS/LOSSES	(29,148)	(5,496)	(16,644)	(7,008)	0	399,240	87,840	157,344	154,056	0	-107.3%	(428,388)	(93,336)	(173,988)	(161,064)	0
FRONT FOOTAGE FEES	0	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0
GRANT	7,288,226	0	1,078,236	6,209,990	0	9,486,115	0	1,156,115	8,330,000	0	-23.2%	(2,197,889)	0	(77,879)	(2,120,010)	0
LESS INTEREST & DEBT SERVICE EXPENSE:																
PRIOR YEARS RETIREMENT AMORTIZED	0	0	0	0	0	(453,134)	(453,134)	0	0	0	-100.0%	453,134	453,134	0	0	0
INTEREST	(247,477)	0	0	0	(247,477)	(270,453)	0	0	0	(270,453)	-8.5%	22,976	0	0	0	22,976
AMORTIZATION-DISCOUNTS & COSTS	0	0	0	0	0	(1,440)	0	(216)	0	(1,224)	-100.0%	1,440	0	216	0	1,224
SERVICE CHARGES	0	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0
NET INCOME(LOSS)	10,930,899	583,017	2,464,519	7,793,427	89,936	13,688,049	285,676	3,138,451	10,197,142	66,780	-20.1%	(2,757,150)	297,341	(673,932)	(2,403,715)	23,156

MISSION SPRINGS WATER DISTRICT - DEPARTMENTAL BUDGETS COMPARISON

	REVISED 2020-2021				2019-2020				2018-2019						
	COMBINED DISTRICTS	OPERATING FUNDS			COMBINED DISTRICTS	OPERATING FUNDS			COMBINED DISTRICTS	OPERATING FUNDS					
	TOTAL FUNDS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER	TOTAL FUNDS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER	TOTAL FUNDS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER
OPERATING REVENUES	19,498,967		12,732,767	6,766,200		17,155,809		10,708,229	6,447,580		16,640,052		10,243,512	6,396,540	
OPERATING EXPENSES:															
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	
BUILDINGS AND GROUNDS	176,236	176,236	0	0		159,264	159,264	0	0		155,800	155,800	0	0	
VEHICLE MAINTENANCE	420,380	420,380	0	0		324,708	324,708	0	0		239,632	239,632	0	0	
CENTRAL SERVICES	702,128	702,128	0	0		678,275	678,275	0	0		524,619	524,619	0	0	
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	
BOARD OF DIRECTORS	367,384	367,384	0	0		351,844	351,844	0	0		334,176	334,176	0	0	
PUBLIC AFFAIRS	541,765	354,745	187,020	0		452,063	437,711	14,352	0		493,411	478,354	15,057	0	
HUMAN RESOURCES	224,807	224,807	0	0		206,328	206,328	0	0		226,265	226,265	0	0	
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	
ACCOUNTING	803,660	803,660	0	0		747,640	747,640	0	0		675,614	675,614	0	0	
PUMPING	2,165,269	0	2,165,269	0		2,433,999	0	2,433,999	0		2,058,212	0	2,058,212	0	
TRANSMISSION AND DISTRIBUTION	1,594,906	0	1,594,906	0		1,667,504	0	1,667,504	0		1,463,859	0	1,463,859	0	
COLLECTION	434,400	0	0	434,400		437,390	0	0	437,390		347,667	0	0	347,667	
TREATMENT	1,222,016	0	0	1,222,016		1,107,874	0	0	1,107,874		824,347	0	6,850	817,497	
DISPOSAL	526,612	0	0	526,612		509,552	0	0	509,552		518,358	0	0	518,358	
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	
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	
CAPITAL LABOR AND COSTS															
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	
TOTAL OPERATING EXPENSE	17,747,414	0	12,187,118	5,560,296		16,683,586	0	11,549,256	5,134,330		15,636,236	0	11,018,612	4,617,624	
NET OPERATING INCOME(LOSS)	1,751,553	0	545,649	1,205,904		472,223	0	(841,027)	1,313,250		1,003,816	0	(775,100)	1,778,916	
ADD NON-OPERATING REVENUE:															
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
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
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
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
FRONT FOOTAGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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
LESS INTEREST & DEBT SERVICE EXPENSE:															
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
INTEREST	(270,453)	0	0	0	(270,453)	(289,969)	0	0	0	(289,969)	(309,901)	0	0	0	(309,901)
AMORTIZATION-DISCOUNTS & COSTS	(1,440)	0	(216)	0	(1,224)	(1,440)	0	(216)	0	(1,224)	(1,440)	0	(216)	0	(1,224)
SERVICE CHARGES	0	0	0	0	0	(2,088)	0	(1,440)	(600)	(48)	(1,332)	0	(1,284)	0	(48)
NET INCOME(LOSS)	13,688,049	285,676	3,138,451	10,197,142	66,780	13,824,170	(63,791)	3,640,955	10,199,658	47,348	2,590,901	(210,093)	268,455	2,477,339	55,200