

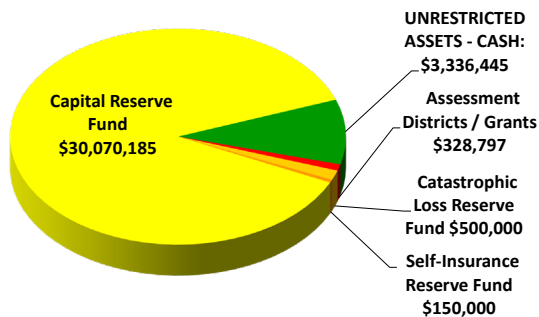
MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
DISTRICT SUMMARY
JULY 1, 2020 TO DECEMBER 31, 2020

YEAR TO DATE					JULY 1, 2019 TO DECEMBER 31, 2019			
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT
11,738,251	8,580,629	3,157,622	37%	OPERATING REVENUE:	9,296,295	8,578,044	718,251	8%
8,514,384	8,500,552	(13,832)	0%	OPERATING EXPENSE:	7,832,925	8,484,517	651,592	8%
3,223,867	80,077	3,143,790	3926%	NET OPERATING INCOME	1,463,370	93,527	1,369,843	1465%
1,463,609	6,515,850	(5,052,241)	-78%	ADD NON-OPERATING REVENUE	1,757,799	1,632,535	125,264	8%
547,372	450,297	(97,075)	-22%	LESS NON-OPERATING EXPENSE	632,447	688,344	55,897	8%
916,236	6,065,553	(5,149,317)	-85%	NET NON-OPERATING INCOME	1,125,352	944,191	181,161	19%
4,140,103	6,145,630	(2,005,527)	-33%	NET INCOME	2,588,722	1,037,718	1,551,004	149%

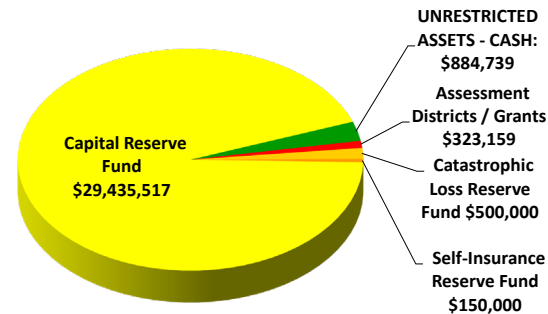
OTHER INFORMATION

12.05	DEBT SERVICE RATIO	5.98
0.05%	INVESTMENT RETURN	0.17%
\$ 34,708,247	CASH - JULY 1	\$ 34,961,554
\$ (322,821)	INCREASE/(DECREASE) IN CASH	\$ (3,668,140)
\$ 34,385,426	CASH - END OF PERIOD	\$ 31,293,415
\$ 3,336,445	UNRESTRICTED CASH	\$ 884,739
\$ 31,048,981	RESTRICTED CASH	\$ 30,408,676
\$ 34,385,426	CASH IN CUSTODY OF MSWD	\$ 31,293,415
WELLS FARGO \$ 16,936	RESTRICTED - ASSESSMENT DISTRICTS \$ 11,298	WELLS FARGO
CALTRUST \$ 6,435,570	RESTRICTED - SHORT TERM FUND \$ 5,035,892	CALTRUST
CALTRUST \$ 22,048,613	RESTRICTED - MEDIUM TERM FUND \$ 21,330,933	CALTRUST
CALTRUST \$ 2,547,862	RESTRICTED - LIQUIDITY FUND \$ 4,030,553	CALTRUST
\$ 31,048,981	RESTRICTED TOTAL CASH \$ 30,408,676	

Total Cash In Custody of MSWD 2021



Total Cash In Custody of MSWD 2020



MISSION SPRINGS WATER DISTRICT

FINANCIAL REPORT

DECEMBER 31, 2020

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CONSOLIDATING BALANCE SHEET
DECEMBER 31, 2020

DECEMBER 31, 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	1,116,512	1,456	1,100,209	1,118,268	3,336,445	3,758,832	3,758,832
Accounts receivable-								
Water and sewer		3,171,419	25,258	2,979,775		6,176,452	2,724,581	2,724,581
Other		737,552	12,264	570,883	0	1,320,698	1,409,712	1,409,712
Reimbursable jobs		7,050	0	6,985	51,333	65,368	79,787	79,787
Prepaid expenses					318,756	318,756	270,145	270,145
Inventory					439,795	439,795	420,183	420,183
Total current assets		5,032,533	38,977	4,657,852	1,928,152	11,657,514	8,663,240	8,663,240
RESTRICTED ASSETS:								
Cash	F	14,930,082	(3,667,382)	10,721,230	9,065,052	31,048,981	30,949,414	30,949,414
Assessments receivable				8,751,327		8,751,327	8,667,083	12,803,872
Taxes receivable		101,073	20,180	69,690	112,060	303,003	65,454	65,454
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,365	2,498	0		4,863	5,583	5,583
Total restricted assets		15,033,520	(3,644,703)	19,542,246	9,177,111	40,108,175	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		(42,525,558)	(1,154,310)	(25,649,705)	(3,449,271)	(72,778,843)	(70,761,037)	(70,761,037)
Total		47,089,980	1,465,704	55,863,026	4,922,231	109,340,941	111,358,748	111,358,748
Construction in progress		10,176,634	0	7,588,495	725,095	18,490,224	16,281,016	16,562,993
Total utility plant		57,266,615	1,465,704	63,451,520	5,647,327	127,831,166	127,639,764	127,921,740
TOTAL ASSETS		77,332,668	(2,140,022)	87,651,619	16,752,590	179,596,854	175,990,537	181,497,342
CURRENT LIABILITIES:								
Accounts payable		(75,937)	6,836	2,928	2,251,583	2,185,410	2,488,628	2,488,628
Accrued expenses		529	0	105,724	1,098,561	1,204,814	1,194,589	1,194,589
Customer deposits		349,626	9,920			359,546	372,592	372,592
Current portion of long-term debt		7,260	7,500	428,462		443,222	668,353	908,353
Total current liabilities		281,478	24,256	537,115	3,350,144	4,192,992	4,724,162	4,964,162
LONG-TERM DEBT:								
Notes payable		234,981		8,210,128		8,445,108	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		234,981	253,401	8,276,128	0	8,764,509	8,989,640	13,729,640
Less current portion		(7,260)	(7,500)	(428,462)		(443,222)	(668,353)	(908,353)
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			4,690	665		5,354	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	4,690	3,066,306	5,507,245	8,679,601	8,682,218	8,763,614
TOTAL LIABILITIES		610,558	274,847	11,451,087	8,857,389	21,193,880	21,727,666	26,549,063
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		2,791,840				2,791,840		0
Water fund "IDE"-see SCHEDULE C			(126,922)			(126,922)		0
Sewer fund-see SCHEDULE D				1,367,388		1,367,388		0
General fund-see SCHEDULE E					107,797	107,797		0
Total net assets		76,722,109	(2,414,869)	76,200,532	7,895,201	158,402,974	154,262,871	154,948,279
TOTAL LIABILITIES AND NET ASSETS		77,332,668	(2,140,022)	87,651,619	16,752,590	179,596,854	175,990,537	181,497,342

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
INCOME STATEMENT
JULY 1, 2020 TO DECEMBER 31, 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	1,772,483	7,793,724	5,358,281	2,435,443	45%	10,716,560	2,922,836	27%
Sewer fund	619,050	3,944,527	3,222,348	722,179	22%	6,444,700	2,500,173	39%
General fund	0	0	0	0	0%	0	0	0%
TOTAL OPERATING REVENUE	2,391,533	11,738,251	8,580,629	3,157,622	37%	17,161,260	5,423,009	
OPERATING EXPENSE:								
Water fund	1,393,682	5,621,628	5,884,102	262,473	4%	12,224,473	6,602,844	54%
Sewer fund	624,601	2,892,756	2,616,450	(276,305)	-11%	5,352,715	2,459,959	46%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
TOTAL OPERATING EXPENSE	2,018,283	8,514,384	8,500,552	(13,832)	0%	17,577,188	9,062,804	52%
NET OPERATING INCOME(LOSS)	373,250	3,223,867	80,077	3,143,790		(415,928)	(3,639,795)	
ADD NON-OPERATING REVENUE								
Water fund	66,200	562,681	1,317,547	(754,866)	-57%	2,594,482	2,031,801	78%
Sewer fund	90,727	604,324	4,828,895	(4,224,571)	-87%	9,655,267	9,050,943	94%
General fund	47,960	296,603	369,408	(72,805)	-20%	738,810	442,207	60%
TOTAL NON-OPERATING REVENUE	204,887	1,463,609	6,515,850	(5,052,241)	-78%	12,988,559	11,524,950	
LESS NON-OPERATING EXPENSE								
Water fund	1,805	69,858	10,911	(58,947)	-540%	32,905	(36,953)	-112%
Sewer fund	48,302	288,708	288,342	(366)	0%	576,684	287,976	50%
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	87,868	547,372	450,297	(97,075)	-22%	1,062,723	515,351	
NET NON-OPERATING INCOME(LOSS)	117,019	916,236	6,065,553	(5,149,317)		11,925,836	11,009,600	
NET INCOME(LOSS)	490,269	4,140,103	6,145,630	(2,005,527)	-33%	11,509,908	7,369,805	64%

MISSION SPRINGS WATER DISTRICT
COMBINED STATEMENT OF CASH FLOWS
EXCLUDING ASSESSMENT DISTRICT #13
FOR THE PERIOD
JULY 1, 2020 TO DECEMBER 31, 2020

	2021				YEAR ENDING JUNE 30, 2020 COMBINED
	WATER	SEWER	GENERAL	COMBINED	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net operating income (loss)	2,172,095	1,051,771	0	3,223,867	814,474
Add (deduct) items not affecting cash in the year:					
Depreciation	1,047,623	841,239	128,944	2,017,806	4,002,490
Amortization	720	0		720	1,440
(Increase) Decrease in accounts receivable	(865,429)	(2,497,429)	0	(3,362,857)	(128,097)
(Increase) Decrease in assessments receivable	0	(84,244)	0	(84,244)	743,471
(Increase) Decrease in taxes receivable	(94,084)	(53,480)	(89,986)	(237,550)	(9,168)
(Increase) Decrease in reimbursable job deposits	36,903	(20,404)	(2,081)	14,418	78,090
(Increase) Decrease in inventory			(19,612)	(19,612)	45,535
(Increase) Decrease in prepaid expenses			(48,611)	(48,611)	17,379
Increase (Decrease) in construction deposits	0	0	0	0	(152,000)
Increase (Decrease) in customer deposits	(13,046)	0	0	(13,046)	19,460
Increase (Decrease) in accounts payable	(78,110)	0	(225,107)	(303,217)	1,483,284
Increase (Decrease) in accrued liabilities	(376)	16,537	(8,553)	7,608	(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	2,206,297	(746,009)	(453,812)	1,006,476	5,883,582
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Backup and front footage fees	219,131	51,260	0	270,391	603,235
Property taxes	306,603	180,361	263,385	750,349	2,125,684
Other	(57,842)	(366)	0	(58,208)	(15,097)
Grants	0	0	0	0	118,248
Net cash provided by noncapital financing activities	467,892	231,255	263,385	962,532	2,832,069
CASH FLOWS FROM INVESTING ACTIVITIES:					
Net Additions to utility plant	(1,418,312)	(660,651)	(130,245)	(2,209,208)	(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	47,004	383,345	38,998	469,347	1,407,169
Investment income/(loss)	(10,057)	(10,641)	(7,086)	(27,785)	388,946
Net cash (used) by investing activities	(1,381,365)	(287,948)	(97,027)	(1,766,339)	(1,689,871)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Cost of issuance-amortized	(720)	0	0	(720)	(1,440)
Long-term debt retired	(7,111)	(218,020)	0	(225,131)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(11,297)	(288,342)	0	(299,639)	(665,441)
Net cash provided by (used by) financing activities	(19,128)	(506,362)	0	(525,490)	(1,296,855)
INCREASE (DECREASE) IN CASH	1,273,697	(1,309,064)	(287,453)	(322,821)	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 DECEMBER 31, 2020 (Schedule F)	12,380,668	11,821,439	10,183,319	34,385,426	34,961,554

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
INCOME STATEMENT
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE B

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021			
SEE				FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET			
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	50% USED	
OPERATING REVENUE		1	1,755,133	877,512	877,621	7,655,523	5,263,553	2,391,970	145%	10,527,110	2,871,587	73%
OPERATING EXPENSE:												
Pumping-												
		Salaries and wages	27,494	30,694	3,200	163,719	184,164	20,445	89%	368,328	204,609	44%
	5	Benefit pay	14,666	7,007	(7,659)	46,233	42,042	(4,191)	110%	84,084	37,851	55%
	4	Fringe benefits	18,052	19,371	1,319	98,682	116,226	17,544	85%	232,452	133,770	42%
		Electric utility	417,561	68,150	(349,411)	770,118	408,900	(361,218)	188%	817,800	47,682	94%
		Materials and services	16,718	40,512	23,794	162,579	217,627	55,048	75%	442,699	280,120	37%
		Total	494,491	165,734	(328,757)	1,241,331	968,959	(272,372)	128%	1,945,363	704,032	64%
Transmission and distribution-												
		Salaries and wages	49,010	39,168	(9,842)	257,066	235,008	(22,058)	109%	470,016	212,950	55%
	5	Benefit pay	27,666	10,619	(17,047)	83,797	63,714	(20,083)	132%	127,428	43,631	66%
	4	Fringe benefits	32,830	27,392	(5,438)	159,901	164,352	4,451	97%	328,704	168,803	49%
		Materials and services	17,974	35,488	17,514	162,084	316,482	154,398	51%	572,139	410,055	28%
		Total	127,480	112,667	(14,813)	662,847	779,556	116,709	85%	1,498,287	835,440	44%
Customer accounts-												
		Salaries and wages	19,481	42,102	22,621	130,671	252,612	121,941	52%	505,224	374,553	26%
	5	Benefit pay	10,168	11,500	1,332	35,279	69,000	33,721	51%	138,000	102,721	26%
	4	Fringe benefits	12,695	30,348	17,653	78,309	182,088	103,779	43%	364,176	285,867	22%
		Materials and services	733	1,000	267	3,965	24,600	20,635	100%	175,980	172,015	2%
		Total	43,076	84,950	41,874	248,224	528,300	280,076	47%	1,183,380	935,156	21%
Other operating-												
		Standby salaries and wages	9,929	9,265	(664)	44,673	55,590	10,917	80%	111,180	66,507	40%
		Standby reports	2,448	1,100	(1,348)	6,761	6,600	(161)	102%	13,200	6,439	51%
		Consulting engineer	975	3,500	2,525	16,723	25,000	8,278	67%	71,300	54,578	23%
		Depreciation	168,104	173,284	5,180	1,016,037	1,047,118	31,081	97%	2,086,823	1,070,786	49%
	E	Administrative costs	477,540	385,479	(92,061)	2,126,764	2,142,431	15,667	99%	4,636,497	2,509,733	46%
TOTAL OPERATING EXPENSE			1,324,043	935,979	(388,064)	5,363,359	5,553,554	190,195	97%	11,546,030	6,182,671	46%
NET OPERATING INCOME(LOSS)			431,090	(58,467)	489,557	2,292,165	(290,001)	2,582,165		(1,018,920)	(3,311,084)	
ADD NON-OPERATING REVENUE		1	65,967	221,041	(155,074)	562,528	1,326,258	(763,730)	42%	2,652,498	2,089,970	21%
Total			497,057	162,574	334,483	2,854,693	1,036,257	1,818,435		1,633,578	(1,221,114)	
LESS NON-OPERATING EXPENSE		1	831	947	116	62,853	4,659	(58,194)	1349%	19,801	(43,052)	317%
NET INCOME(LOSS)		A	496,225	161,627	334,598	2,791,840	1,031,598	1,760,241	-271%	1,613,777	(1,178,062)	173%

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO DECEMBER 31, 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			
			(UNFAVORABLE)			(UNFAVORABLE)		DATE	TOTAL	REMAINING	50%
			VARIANCE			VARIANCE		BUDGET			
						AMOUNT					
OPERATING REVENUE:											
Water service charge-residential	279,408	183,333	96,075	1,173,418	1,099,998	73,420	107%	2,200,000	1,026,582	53%	
Water service charge-commercial	22,079	16,500	5,579	99,687	99,000	687	101%	198,000	98,313	50%	
Water service charge-landscape	8,678	6,500	2,178	39,994	39,000	994	103%	78,000	38,006	51%	
Water service charge-construction	1,170	1,000	170	7,410	6,000	1,410	124%	12,000	4,590	62%	
Water consumption-residential	638,976	416,667	222,309	3,587,228	2,500,002	1,087,226	143%	5,000,000	1,412,772	72%	
Water consumption-commercial	507,249	54,167	453,082	902,144	324,998	577,146	278%	650,000	(252,144)	139%	
Water consumption-landscape	116,644	116,667	(23)	887,442	699,998	187,444	127%	1,400,000	512,558	63%	
Water consumption-construction	17,190	7,500	9,690	184,623	45,000	139,623	410%	90,000	(94,623)	205%	
Drought surcharge fees	0	0	0	0	0	0	0%	0	0	0%	
Reconnect/disconnect fees	2,300	12,500	(10,200)	10,675	75,000	(64,325)	14%	150,000	139,325	7%	
New meter installations	1,166	1,140	26	39,589	6,840	32,749	579%	13,680	(25,909)	289%	
Temporary const. meter installations	70	0	70	770	0	770	#DIV/0!	0	(770)	#DIV/0!	
Backflow device maintenance fees	10,385	7,500	2,885	47,024	45,000	2,024	104%	90,000	42,976	52%	
R.P. & double check installations	0	505	(505)	1,010	1,515	(505)	67%	3,030	2,020	33%	
Fire flow charges	19,542	8,333	11,209	90,456	50,002	40,454	181%	100,000	9,544	90%	
Fire flow tests	1,146	300	846	7,067	1,800	5,267	393%	3,600	(3,467)	196%	
Unauthorized water use penalties	0	150	(150)	0	900	(900)	0%	1,800	1,800	0%	
Returned check service charges	925	50	875	3,350	300	3,050	1117%	600	(2,750)	558%	
Site rental - microwave station	6,193	6,200	(7)	30,725	37,200	(6,475)	83%	74,400	43,675	41%	
Delinquent charges	102,293	18,750	83,543	422,508	112,500	310,008	376%	225,000	(197,508)	188%	
Standby maintenance fees	19,500	19,500	0	117,000	117,000	0	100%	234,000	117,000	50%	
Lien recordation/release fees	219	250	(31)	3,404	1,500	1,904	227%	3,000	(404)	113%	
Total	B 1,755,133	877,512	877,621	7,655,523	5,263,553	2,391,970	145%	10,527,110	2,871,587	73%	
NON-OPERATING INCOME:											
Capacity fees	8,706	41,667	(32,961)	219,131	250,002	(30,871)	88%	500,000	280,869	44%	
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	8,188	17,222	(9,034)	62,305	103,332	(41,027)	60%	206,664	144,359	30%	
Investment income/(loss)	0	16,737	(16,737)	(13,345)	100,422	(113,767)	-13%	200,844	214,189	-7%	
Property taxes	49,073	49,072	1	294,438	294,445	(7)	100%	588,875	294,437	50%	
Grants	0	96,343	(96,343)	0	578,057	(578,057)	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 65,967	221,041	(155,074)	562,528	1,326,258	(763,730)	42%	2,652,498	2,089,970	21%	
NON-OPERATING EXPENSE:											
Interest	945	879	(66)	5,657	4,251	(1,406)	133%	9,525	3,868	59%	
County administrative charges	410	0	(410)	614	0	(614)	#DIV/0!	0	(614)	#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	108	108	0	100%	216	108	50%	
Uncollectable Accounts	(542)	50	592	56,475	300	(56,175)	18825%	10,060	(46,415)	561%	
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%	
Total	B 831	947	116	62,853	4,659	(58,194)	1349%	19,801	(43,052)	317%	

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
INCOME STATEMENT
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE C

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
SEE		FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)			OF YEAR TO	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	DATE BUDGET	TOTAL	REMAINING AMOUNT	50% USED
OPERATING REVENUE	2	17,350	15,788	1,562	138,200	94,728	43,472	146%	189,450	51,250	73%
OPERATING EXPENSE:											
Pumping-											
Salaries and wages		1,951	1,960	9	14,406	11,760	(2,646)	123%	23,520	9,114	61%
Benefit pay	5	990	447	(543)	3,597	2,682	(915)	134%	5,364	1,767	67%
Fringe benefits	4	1,259	1,236	(23)	8,495	7,416	(1,079)	115%	14,832	6,337	57%
Electric utility		15,490	4,171	(11,319)	31,305	25,021	(6,284)	125%	50,047	18,742	63%
Materials and services		34,193	10,149	(24,044)	56,257	53,393	(2,864)	105%	106,787	50,530	53%
Total		53,884	17,963	(35,921)	114,061	100,272	(13,789)	114%	200,550	86,489	57%
Transmission and distribution-											
Salaries and wages		201	2,500	2,299	10,010	15,000	4,990	67%	30,000	19,990	33%
Benefit pay	5	66	678	612	2,414	4,068	1,654	59%	8,136	5,722	30%
Fringe benefits	4	114	1,748	1,634	6,053	10,488	4,435	58%	20,976	14,923	29%
Materials and services		0	1,852	1,852	0	14,358	14,358	0%	26,455	26,455	0%
Total		381	6,778	6,397	18,478	43,914	25,436	42%	85,567	67,089	22%
Customer accounts-											
Salaries and wages		0	2,647	2,647	147	15,882	15,735	1%	31,764	31,617	0%
Benefit pay	5	0	725	725	39	4,350	4,311	1%	8,700	8,661	0%
Fringe benefits	4	0	1,909	1,909	89	11,454	11,365	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	31,686	31,411	1%	63,372	63,097	0%
Other operating-											
Standby salaries and wages		0	591	591	0	3,546	3,546	0%	7,092	7,092	0%
Standby reports		65	25	(40)	180	150	(30)	120%	300	120	60%
Consulting engineer		0	0	0	0	0	0	0%	0	0	0%
Depreciation		5,264	5,264	(0)	31,587	31,584	(3)	100%	63,173	31,586	50%
Administrative costs	E	10,044	21,483	11,438	93,690	119,396	25,707	78%	258,389	164,699	36%
TOTAL OPERATING EXPENSE		69,639	57,385	(12,254)	258,270	330,548	72,279	78%	678,443	420,173	38%
NET OPERATING INCOME(LOSS)		(52,289)	(41,597)	10,692	(120,069)	(235,820)	(115,751)	51%	(488,993)	(368,924)	25%
ADD NON-OPERATING REVENUE	2	233	(844)	1,077	153	(8,711)	8,864	-2%	(58,016)	(58,169)	0%
Total		(52,056)	(42,441)	(9,615)	(119,917)	(244,531)	124,615	49%	(547,009)	(427,092)	22%
LESS NON-OPERATING EXPENSE	2	973	1,042	69	7,005	6,252	(753)	112%	13,104	6,099	53%
NET INCOME(LOSS)	A	(53,029)	(43,483)	(9,547)	(126,922)	(250,783)	123,862	51%	(560,113)	(433,191)	23%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE 2

		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	50%	
			VARIANCE			AMOUNT	BUDGET		AMOUNT	USED	
OPERATING REVENUE:											
	6,389	5,000	1,389	36,319	30,000	6,319	121%	60,000	23,681	61%	
Water service charge-residential	139	100	39	819	600	219	136%	1,200	381	68%	
Water service charge-commercial	15	0	15	88	0	88	0%	0	(88)	0%	
Water service charge-landscape	0	0	0	0	0	0	0%	0	0	0%	
Water service charge-construction	5,462	8,313	(2,851)	76,731	49,878	26,853	154%	99,750	23,019	77%	
Water consumption-residential	0	100	(100)	11	600	(589)	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	0	0	0	0	0	0%	0	0	0%	
Reconnect/disconnect fees	0	100	(100)	50	600	(550)	8%	1,200	1,150	4%	
New meter installations	0	0	0	0	0	0	0%	0	0	#DIV/0!	
Temporary const. meter installations	0	0	0	0	0	0	0%	0	0	0%	
Backflow device maintenance fees	129	75	54	685	450	235	152%	900	215	76%	
R.P. & double check installations	0	0	0	0	0	0	0%	0	0	0%	
Fire flow charges	200	100	100	1,049	600	449	175%	1,200	151	87%	
Fire flow tests	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!	
Unauthorized water use penalties	0	0	0	0	0	0	0%	0	0	0%	
Returned check service charges	0	0	0	150	0	150	#DIV/0!	0	(150)	#DIV/0!	
Certified meter test fees	0	0	0	0	0	0	0%	0	0	0%	
Delinquent charges	3,966	1,000	2,966	15,760	6,000	9,760	263%	12,000	(3,760)	131%	
Standby maintenance fees	1,000	1,000	0	6,000	6,000	0	100%	12,000	6,000	50%	
Lien recordation/release fees	49	0	49	539	0	539	0%	0	(539)	0%	
Total	C 17,350	15,788	1,562	138,200	94,728	43,472	146%	189,450	51,250	73%	
NON-OPERATING INCOME:											
Capacity fees	0	4,353	(4,353)	0	4,353	(4,353)	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	(1,795)	(3,600)	1,805	(15,301)	(21,600)	6,299	71%	(43,200)	(27,899)	35%	
Investment income/(loss)	0	(3,625)	3,625	3,288	(3,625)	6,913	-91%	(43,500)	(46,788)	-8%	
Property taxes	2,028	2,028	(0)	12,165	12,161	4	100%	24,331	12,166	50%	
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 233	(844)	1,077	153	(8,711)	8,864	-2%	(58,016)	(58,169)	0%	
NON-OPERATING EXPENSE:											
Interest	940	940	0	5,640	5,640	0	100%	11,280	5,640	50%	
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	612	612	0	100%	1,224	612	50%	
Uncollectable Accounts	(69)	0	69	753	0	(753)	#DIV/0!	600	(153)	126%	
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%	
Total	C 973	1,042	69	7,005	6,252	(753)	112%	13,104	6,099	53%	

MISSION SPRINGS WATER DISTRICT
SEWER FUND
INCOME STATEMENT
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE D

	SEE SCH	CURRENT MONTH			YEAR TO DATE			PERCENT USED OF YEAR TO DATE BUDGET	2020-2021 ADOPTED BUDGET		
		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVOR) VARIANCE AMOUNT		TOTAL	REMAINING AMOUNT	50% USED
OPERATING REVENUE	3	619,050	537,058	81,992	3,944,527	3,222,348	722,179	122%	6,444,700	2,500,173	61%
OPERATING EXPENSE:											
Collection-											
Salaries and wages		6,734	11,395	4,661	61,276	68,370	7,094	90%	136,740	75,464	45%
Benefit pay	5	3,468	3,016	(452)	16,344	18,096	1,752	90%	36,192	19,848	45%
Fringe benefits	4	4,368	7,833	3,465	36,425	46,998	10,573	78%	93,996	57,571	39%
Materials and services		7,290	13,582	6,292	104,414	82,542	(21,872)	126%	162,960	58,546	64%
Total		21,861	35,826	13,965	218,459	216,006	(2,453)	101%	429,888	211,429	51%
Treatment-											
Salaries and wages		40,521	39,921	(600)	245,601	239,526	(6,075)	103%	479,052	233,451	51%
Benefit pay	5	17,524	8,109	(9,415)	57,919	48,654	(9,265)	119%	97,308	39,389	60%
Fringe benefits	4	24,853	25,389	536	142,747	152,334	9,587	94%	304,668	161,921	47%
Electric utility		64,156	16,549	(47,607)	148,824	99,293	(49,531)	150%	198,587	49,763	75%
Materials and services		153,353	77,956	(75,397)	348,837	322,200	(26,637)	108%	648,809	299,972	54%
Total		300,408	167,924	(132,484)	943,928	862,007	(81,921)	110%	1,728,424	784,496	55%
Other operating-											
Standby salaries and wages		6,908	6,073	(835)	38,665	36,438	(2,227)	106%	72,876	34,211	53%
Standby reports		751	150	(601)	2,073	900	(1,173)	230%	2,100	27	99%
Depreciation		140,193	131,048	(9,145)	841,239	786,368	(54,871)	107%	1,572,656	731,417	53%
Administrative costs	E	154,481	128,599	(25,882)	848,391	714,731	(133,660)	119%	1,546,771	698,380	55%
TOTAL OPERATING EXPENSE		624,601	469,620	(154,981)	2,892,756	2,616,450	(276,305)	111%	5,352,715	2,459,959	54%
NET OPERATING INCOME(LOSS)		(5,551)	67,438	236,973	1,051,771	605,898	445,874	174%	1,091,985	40,213	96%
ADD NON-OPERATING REVENUE	3	90,727	806,409	(715,682)	604,324	4,828,895	(4,224,571)	13%	9,655,267	9,050,943	6%
Total		85,176	873,847	(788,671)	1,656,096	5,434,793	(3,778,697)	30%	10,747,252	9,091,156	15%
LESS NON-OPERATING EXPENSE	3	48,302	48,057	245	288,708	288,342	(366)	100%	576,684	287,976	50%
NET INCOME(LOSS)	A	36,874	825,790	(788,916)	1,367,388	5,146,451	(3,779,063)	27%	10,170,568	8,803,180	13%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2020 TO DECEMBER 31, 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	50%	
						AMOUNT	BUDGET		AMOUNT	USED	
OPERATING REVENUE:											
	Service charge - residential	517,955	483,333	34,622	3,498,908	2,899,998	598,910	121%	5,800,000	2,301,092	60%
	Service charge - commercial	99,420	52,500	46,920	439,095	315,000	124,095	139%	630,000	190,905	70%
	Fats, oils and grease fees	750	300	450	975	1,800	(825)	54%	3,600	2,625	27%
	Standby maintenance fee	925	925	0	5,550	5,550	0	100%	11,100	5,550	50%
D	Total	619,050	537,058	81,992	3,944,527	3,222,348	722,179	122%	6,444,700	2,500,173	61%
NON-OPERATING REVENUE:											
	Capacity fees	0	2,520	(2,520)	51,260	7,560	43,700	678%	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	60,667	66,824	(6,157)	383,345	398,944	(15,599)	96%	797,889	414,544	48%
	Investment income/(loss)	0	12,838	(12,838)	(10,641)	77,028	(87,669)	-14%	154,056	164,697	-7%
	Property taxes	30,060	30,060	0	180,361	180,365	(4)	100%	360,722	180,361	50%
	Grants	0	694,167	(694,167)	0	4,164,998	(4,164,998)	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	90,727	806,409	(715,682)	604,324	4,828,895	(4,224,571)	13%	9,655,267	9,050,943	6%
NON-OPERATING EXPENSE:											
	Interest expense	48,057	48,057	0	288,342	288,342	0	100%	576,684	288,342	50%
	County administrative charges	245	0	(245)	366	0	(366)	0%	0	(366)	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	48,302	48,057	(245)	288,708	288,342	(366)	100%	576,684	287,976	50%

MISSION SPRINGS WATER DISTRICT
GENERAL FUND INCOME STATEMENT
JULY 1, 2020 TO DECEMBER 31, 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	50%
							AMOUNT	BUDGET		AMOUNT	USED
REVENUES & EXPENSES NOT SUBJECT TO FUND TRANSFER:											
		43,898	43,898	(1)	263,385	263,388	(3)	100%	526,770	263,385	50%
		4,063	10,350	(6,287)	38,998	62,100	(23,102)	63%	124,200	85,202	31%
		0	7,320	(7,320)	(7,086)	43,920	(51,006)	-16%	87,840	94,926	-8%
		(37,761)	(37,761)	(0)	(188,806)	(151,044)	(37,762)	125%	(453,134)	(264,328)	42%
		0	0	0	0	0	0	0%	0	0	0%
		0	0	0	0	0	0	0%	0	0	0%
		0	0	0	1,307	0	1,307	0%	0	(1,307)	0%
		10,199	23,807	(13,608)	107,797	218,364	(110,567)	49%	285,676	177,879	38%
GENERAL OPERATING EXPENSE:											
Customer accounts-											
		27,360	3,733	(23,627)	152,378	22,398	(129,980)	680%	44,796	(107,582)	340%
	5	15,576	925	(14,651)	45,440	5,550	(39,890)	819%	11,100	(34,340)	409%
	4	18,384	2,638	(15,746)	92,711	15,828	(76,883)	586%	31,656	(61,055)	293%
		16,526	10,675	(5,851)	65,655	27,870	(37,785)	236%	135,420	69,765	48%
		77,847	17,971	(59,876)	356,184	71,646	(284,538)	497%	222,972	(133,212)	160%
Buildings and grounds-											
		302	969	667	2,291	5,814	3,523	39%	11,628	9,337	20%
	5	98	157	59	361	942	581	38%	1,884	1,523	19%
	4	171	637	466	1,256	3,822	2,566	33%	7,644	6,388	16%
		8,335	12,788	4,453	40,943	77,028	36,085	53%	154,456	113,513	27%
		8,906	14,551	5,645	44,850	87,606	42,756	51%	175,612	130,762	26%
Vehicle maintenance-											
		615	1,453	838	5,130	8,718	3,588	59%	17,436	12,306	29%
	5	200	235	35	799	1,410	611	57%	2,820	2,021	28%
	4	349	956	607	2,816	5,736	2,920	49%	11,472	8,656	25%
		43,967	33,559	(10,408)	182,787	196,354	13,567	93%	398,908	216,121	46%
		45,131	36,203	(8,928)	191,532	212,218	20,686	90%	430,636	239,104	44%
Administration-											
		85,114	77,478	(7,636)	475,077	464,868	(10,209)	102%	891,274	416,197	53%
	5	22,556	9,262	(13,294)	69,743	55,572	(14,171)	125%	111,148	41,405	63%
	4	45,227	46,461	1,234	251,316	278,766	27,450	90%	557,542	306,226	45%
		26,866	109,252	82,386	335,757	495,958	160,201	68%	949,458	613,701	35%
		179,763	242,453	62,690	1,131,892	1,295,164	163,272	87%	2,509,422	1,377,530	45%
Board of directors-											
		129	4,492	4,363	1,147	26,952	25,805	4%	53,904	52,757	2%
	5	80	922	842	342	5,532	5,190	6%	11,064	10,722	3%
	4	90	3,065	2,975	703	18,390	17,687	4%	36,780	36,077	2%
		800	5,000	4,200	14,200	30,000	15,800	47%	60,000	45,800	24%
		8,105	9,500	1,395	48,635	57,000	8,365	85%	114,000	65,365	43%
		(100)	4,100	4,200	(2,271)	63,100	65,371	-4%	87,700	89,971	-3%
		9,105	27,079	17,974	62,757	200,974	138,217	31%	363,448	300,691	17%

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

		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	50% USED			
GENERAL OPERATING EXPENSE:											
Public affairs-											
		4,935	4,250	(685)	32,454	25,500	(6,954)	127%	51,000	18,546	64%
		Benefit pay									
	5	2,265	684	(1,581)	8,080	4,104	(3,976)	197%	8,208	128	98%
	4	3,083	2,793	(290)	19,105	16,758	(2,347)	114%	33,516	14,411	57%
		Materials and services									
		10,476	18,909	8,433	74,056	95,604	21,548	77%	257,304	183,248	29%
		Total									
		20,758	26,636	5,878	133,695	141,966	8,271	94%	350,028	216,333	38%
Human resources-											
		6,348	7,124	776	44,507	42,744	(1,763)	104%	85,488	40,981	52%
		Benefit pay									
	5	2,578	1,377	(1,201)	9,125	8,262	(863)	110%	16,524	7,399	55%
	4	3,822	4,813	991	25,303	28,878	3,575	88%	57,756	32,453	44%
		Materials and services									
		4,410	9,133	4,723	11,680	32,465	20,785	36%	60,371	48,691	19%
		Total									
		17,158	22,447	5,289	90,615	112,349	21,734	81%	220,139	129,524	41%
Engineering and planning-											
		12,609	8,904	(3,705)	104,334	53,424	(50,910)	195%	106,848	2,514	98%
		Benefit pay									
	5	5,838	1,964	(3,874)	22,106	11,784	(10,322)	188%	23,568	1,462	94%
	4	7,899	6,154	(1,745)	60,086	36,924	(23,162)	163%	73,848	13,762	81%
		Fringe benefits									
		Materials and services									
		15,565	29,457	13,892	135,174	203,796	68,622	66%	429,738	294,564	31%
		Total									
		41,912	46,479	4,567	321,699	305,928	(15,771)	105%	634,002	312,303	51%
Accounting-											
		13,918	12,886	(1,032)	72,367	77,316	4,949	94%	154,632	82,265	47%
		Benefit pay									
	5	6,918	3,028	(3,890)	20,648	18,168	(2,480)	114%	36,336	15,688	57%
	4	8,922	9,010	88	43,593	54,060	10,467	81%	108,120	64,527	40%
		Fringe benefits									
		Materials and services									
		19,541	34,070	14,529	166,277	209,420	43,143	79%	459,844	293,567	36%
		Total									
		49,299	58,994	9,695	302,886	358,964	56,078	84%	758,932	456,046	40%
Other general operating-											
		11,027	14,720	3,693	76,468	88,320	11,852	87%	176,640	100,172	43%
		Insurance									
		40,395	24,000	(16,395)	43,770	30,000	(13,770)	146%	45,000	1,230	97%
		Auditing									
		0	0	0	0	0	0	0%	0	0	0%
		Rate study									
		149,401	50,000	(99,401)	396,936	300,000	(96,936)	132%	1,086,000	689,064	37%
		Legal									
		0	0	0	0	20,000	20,000	0%	20,000	20,000	0%
		Ground water management									
		21,143	10,964	(10,179)	128,944	67,867	(61,077)	190%	133,651	4,707	96%
		Depreciation									
		Total operating expenses									
		671,845	592,497	(79,348)	3,282,227	3,293,002	10,775	100%	7,126,482	3,844,255	46%
Less - Fund transfers:											
		0	(1,984)	(1,984)	(738)	(11,029)	(10,290)	7%	(23,867)	(23,129)	3%
		General reimbursable jobs									
		(67)	(4,952)	(4,885)	(1,120)	(27,523)	(26,403)	4%	(59,564)	(58,443)	2%
		General construction in progress									
		(6,695)	(12,411)	(5,716)	(24,036)	(68,977)	(44,941)	35%	(149,276)	(125,239)	16%
		Water reimbursable jobs "DHS"									
		(18,650)	(22,759)	(4,109)	(143,946)	(126,490)	17,456	114%	(273,742)	(129,796)	53%
		Water construction in progress "DHS"									
	B	(477,540)	(385,479)	92,061	(2,126,764)	(2,142,431)	(15,667)	99%	(4,636,497)	(2,509,733)	46%
		Water operating expenses "DHS"									
		0	0	0	(290)	0	290	0%	0	290	0%
		Water reimbursable jobs "IDE"									
		0	0	0	0	0	0	0%	0	0	0%
		Water construction in progress "IDE"									
	C	(10,044)	(21,483)	(11,438)	(93,690)	(119,396)	(25,707)	78%	(258,389)	(164,699)	36%
		Water operating expenses "IDE"									
		(1,315)	(2,524)	(1,209)	(6,489)	(14,028)	(7,539)	46%	(30,358)	(23,869)	21%
		Sewer reimbursable jobs									
		(3,052)	(12,306)	(9,254)	(36,762)	(68,397)	(31,634)	54%	(148,019)	(111,257)	25%
		Sewer construction in progress									
	D	(154,481)	(128,599)	25,882	(848,391)	(714,731)	133,660	119%	(1,546,771)	(698,380)	55%
		Sewer operating expenses									
NET OPERATING EXPENSE											
		0	(0)	(0)	0	0	0	0%	0	0	0%
NET INCOME(LOSS)											
	A	10,199	23,807	(13,608)	107,797	218,364	(110,567)	49%	285,676	177,879	38%

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
BENEFIT PAY ALLOCATION
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE 5

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
SEE				FAVORABLE (UNFAVORABLE)			(UNFAVORABLE) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	50% USED
GENERAL OPERATING FUND:											
Customer accounts	E	15,576	925	(14,651)	45,440	5,550	(39,890)	819%	11,100	(34,340)	409%
Buildings and grounds	E	98	157	59	361	942	581	38%	1,884	1,523	19%
Vehicle maintenance	E	200	235	35	799	1,410	611	57%	2,820	2,021	28%
Administration	E	22,556	9,262	(13,294)	69,743	55,572	(14,171)	125%	111,148	41,405	63%
Board of directors	E	80	922	842	342	5,532	5,190	6%	11,064	10,722	3%
Public affairs	E	2,265	684	(1,581)	8,080	4,104	(3,976)	197%	8,208	128	98%
Human resources	E	2,578	1,377	(1,201)	9,125	8,262	(863)	110%	16,524	7,399	55%
Engineering and planning	E	5,838	1,964	(3,874)	22,106	11,784	(10,322)	188%	23,568	1,462	94%
Accounting	E	6,918	3,028	(3,890)	20,648	18,168	(2,480)	114%	36,336	15,688	57%
Total		56,110	18,554	(37,556)	176,642	111,324	(65,318)	159%	222,652	46,010	79%
Reimbursable jobs		0			49						
Construction in progress		7			63						
Total allocation	6	56,117			176,754						
WATER OPERATING FUND "DHS":											
Pumping	B	14,666	7,007	(7,659)	46,233	42,042	(4,191)	110%	84,084	37,851	55%
Transmission and distribution	B	27,666	10,619	(17,047)	83,797	63,714	(20,083)	132%	127,428	43,631	66%
Customer accounts	B	10,168	11,500	1,332	35,279	69,000	33,721	51%	138,000	102,721	26%
Total		52,500	29,126	(23,374)	165,308	174,756	9,448	95%	349,512	184,204	47%
Reimbursable jobs		723			1,925						
Construction in progress		2,013			10,283						
Total allocation	6	55,236			177,516						
WATER OPERATING FUND "IDE":											
Pumping	C	990	447	(543)	3,597	2,682	(915)	134%	5,364	1,767	67%
Transmission and distribution	C	66	678	612	2,414	4,068	1,654	59%	8,136	5,722	30%
Customer accounts	C	0	725	725	39	4,350	4,311	1%	8,700	8,661	0%
Total		1,056	1,850	794	6,051	11,100	5,049	55%	22,200	16,149	27%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	1,056			6,051						
SEWER OPERATING FUND:											
Collection	D	3,468	3,016	(452)	16,344	18,096	1,752	90%	36,192	19,848	45%
Treatment	D	17,524	8,109	(9,415)	57,919	48,654	(9,265)	119%	97,308	39,389	60%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		20,992	11,125	(9,867)	74,263	66,750	(7,513)	111%	133,500	59,237	56%
Reimbursable jobs		142			480						
Construction in progress		330			3,166						
Total allocation	6	21,464			77,909						
TOTAL BENEFIT PAY	6	133,873			438,230						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
FRINGE BENEFIT ALLOCATION
JULY 1, 2020 TO DECEMBER 31, 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	50% USED
GENERAL OPERATING FUND:											
Customer accounts	E	18,384	2,638	(15,746)	92,711	15,828	(76,883)	586%	31,656	61,055	293%
Buildings and grounds	E	171	637	466	1,256	3,822	2,566	33%	7,644	(6,388)	16%
Vehicle maintenance	E	349	956	607	2,816	5,736	2,920	49%	11,472	(8,656)	25%
Administration	E	45,227	46,461	1,234	251,316	278,766	27,450	90%	557,542	(306,226)	45%
Board of directors	E	90	3,065	2,975	703	18,390	17,687	4%	36,780	(36,077)	2%
Public affairs	E	3,083	2,793	(290)	19,105	16,758	(2,347)	114%	33,516	(14,411)	57%
Human resources	E	3,822	4,813	991	25,303	28,878	3,575	88%	57,756	(32,453)	44%
Engineering and planning	E	7,899	6,154	(1,745)	60,086	36,924	(23,162)	163%	73,848	(13,762)	81%
Accounting	E	8,922	9,010	88	43,593	54,060	10,467	81%	108,120	(64,527)	40%
Total		87,946	76,527	(11,419)	496,889	459,162	(37,727)	108%	918,334	(421,445)	54%
Reimbursable jobs		0			134						
Construction in progress		20			234						
Total allocation	6	87,966			497,256						
WATER OPERATING FUND "DHS":											
Pumping	B	18,052	19,371	1,319	98,682	116,226	17,544	85%	232,452	(133,770)	42%
Transmission and distribution	B	32,830	27,392	(5,438)	159,901	164,352	4,451	97%	328,704	(168,803)	49%
Customer accounts	B	12,695	30,348	17,653	78,309	182,088	103,779	43%	364,176	(285,867)	22%
Total		63,577	77,111	13,534	336,892	462,666	125,774	73%	925,332	(588,440)	36%
Reimbursable jobs		841			3,913						
Construction in progress		2,643			23,211						
Total allocation	6	67,061			364,017						
WATER OPERATING FUND "IDE":											
Pumping	C	1,259	1,236	(23)	8,495	7,416	(1,079)	115%	14,832	(6,337)	57%
Transmission and distribution	C	114	1,748	1,634	6,053	10,488	4,435	58%	20,976	(14,923)	29%
Customer accounts	C	0	1,909	1,909	89	11,454	11,365	1%	22,908	(22,819)	0%
Total		1,374	4,893	3,519	14,638	29,358	14,720	50%	58,716	(44,078)	25%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	1,374			14,638						
SEWER OPERATING FUND:											
Collection	D	4,368	7,833	3,465	36,425	46,998	10,573	78%	93,996	(57,571)	39%
Treatment	D	24,853	25,389	536	142,747	152,334	9,587	94%	304,668	(161,921)	47%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		29,222	33,222	4,000	179,171	199,332	20,161	90%	398,664	(219,493)	45%
Reimbursable jobs		325			1,882						
Construction in progress		516			5,913						
Total allocation	6	30,062			186,966						
TOTAL FRINGE BENEFITS	6	186,463			1,062,876						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
EMPLOYEE BENEFITS
JULY 1, 2020 TO DECEMBER 31, 2020

SCHEDULE 6

		CURRENT MONTH			YEAR TO DATE			2020-2021			
SEE			FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	PERCENT USED OF YEAR TO DATE BUDGET	ADOPTED BUDGET			
SCH	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET			TOTAL	REMAINING AMOUNT	50% USED	
BENEFIT PAY:											
	Sick leave	27,396	16,338	(11,058)	109,086	98,028	(11,058)	111%	196,056	86,970	56%
	W.C.I. injuries	0	208	208	0	1,248	1,248	0%	2,496	2,496	0%
	Vacation	54,235	23,822	(30,413)	173,345	142,932	(30,413)	121%	285,864	112,519	61%
	Bereavement	0	417	417	3,113	2,502	(611)	124%	5,004	1,891	62%
	Holidays	47,525	16,813	(30,712)	121,490	100,878	(20,612)	120%	201,756	80,266	60%
	Optional Holiday	4,718	4,585	(133)	30,727	27,510	(3,217)	112%	55,020	24,293	56%
	Jury duty	0	150	150	470	900	430	52%	1,800	1,330	26%
	Military pay	0	0	0	0	0	0	0%	0	0	0%
	Reimbursements	0	42	42	0	252	252	0%	504	504	0%
	Total to allocate	133,873	62,375	(71,498)	438,230	374,250	(63,980)	117%	748,500	310,270	59%
Allocations:											
	General operating fund	5	56,117		176,754						
	Water operating fund "DHS"	5	55,236		177,516						
	Water operating fund "IDE"	5	1,056		6,051						
	Sewer operating fund	5	21,464		77,909						
	Total allocations		133,873	0	438,230	0					
	Direct labor	318,453			1,904,649				3,454,106		55%
	Benefit pay percent	42%			23%				22%		
FRINGE BENEFITS:											
	Health insurance	80,339	88,878	8,539	494,423	533,268	38,845	93%	1,066,536	572,113	46%
	Dental insurance	4,223	4,514	291	25,162	27,084	1,922	93%	54,168	29,006	46%
	Eye care insurance	882	929	47	5,193	5,574	381	93%	11,148	5,955	47%
	Life insurance	1,714	3,019	1,305	10,193	18,114	7,921	56%	36,228	26,035	28%
	Weekly income & LTD	1,419	770	(649)	8,440	4,620	(3,820)	183%	9,240	800	91%
	Retiree's insurance	0	1,860	1,860	0	11,160	11,160	0%	22,320	22,320	0%
	Federal payroll taxes	28,912	28,297	(615)	154,847	169,782	14,935	91%	339,564	184,717	46%
	State payroll taxes	5,218	715	(4,503)	5,671	4,290	(1,381)	132%	8,580	2,909	66%
	Worker compensation insurance	3,991	10,385	6,394	36,989	62,310	25,321	59%	124,620	87,631	30%
	Retirement	59,764	56,842	(2,922)	319,860	340,452	20,592	94%	681,504	361,644	47%
	Retirement professional fees	0	125	125	2,100	1,350	(750)	156%	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	186,463	196,334	9,871	1,062,876	1,178,004	115,128	90%	2,356,008	1,293,132	45%
Allocations:											
	General operating fund	4	87,966		497,256						
	Water operating fund "DHS"	4	67,061		364,017						
	Water operating fund "IDE"	4	1,374		14,638						
	Sewer operating fund	4	30,062		186,966						
	Total allocations		186,463	0	1,062,876	0					
	Direct labor	318,453			1,904,649				3,454,106		
	Fringe benefit percent	59%			56%				68%		
	Total employee benefits	320,336			1,501,107				3,104,508		
	Direct labor	318,453			1,904,649				3,454,106		55%
	Employee benefits percent	101%			79%				90%		

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CASH AND INVESTMENTS
DECEMBER 31, 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		1,116,512	1,456	1,100,209	1,117,168	3,335,345	
Total	A	<u>1,116,512</u>	<u>1,456</u>	<u>1,100,209</u>	<u>1,118,268</u>	<u>3,336,445</u>	
RESTRICTED ASSETS - CASH:							
Externally Restricted:							
Assessment Districts / Grants							
Checking - Wells Fargo Bank		106		16,829		16,936	
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		20,616,448	649,896	11,860,666	2,462,207	35,589,217	
Financial Assistance Fund							
Investment Trust of California (CalTrust)		0	0	68,177	0	68,177	
Capital Improvements							
Investment Trust of California (CalTrust)		(5,686,473)	(4,317,278)	(1,536,303)	5,952,845	(5,587,209)	
Net Capital Reserves		<u>14,929,976</u>	<u>(3,667,382)</u>	<u>10,392,539</u>	<u>8,415,052</u>	<u>30,070,185</u>	
TOTAL RESTRICTED ASSETS	A	<u>14,930,082</u>	<u>(3,667,382)</u>	<u>10,721,230</u>	<u>9,065,052</u>	<u>31,048,981</u>	
TOTAL CASH IN CUSTODY OF M.S.W.D.	CASH FLOW	<u>16,046,594</u>	<u>(3,665,926)</u>	<u>11,821,439</u>	<u>10,183,319</u>	<u>34,385,426</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	0.00%	-	-	-	-	-	
February-21	0.00%	-	-	-	-	-	
March-21	0.00%	-	-	-	-	-	
April-21	0.00%	-	-	-	-	-	
May-21	0.00%	-	-	-	-	-	
June-21	0.00%	-	-	-	-	-	
TOTAL		<u>62,305</u>	<u>(15,301)</u>	<u>50,206</u>	<u>35,018</u>	<u>132,228</u>	

Total Cash In Custody of MSWD

