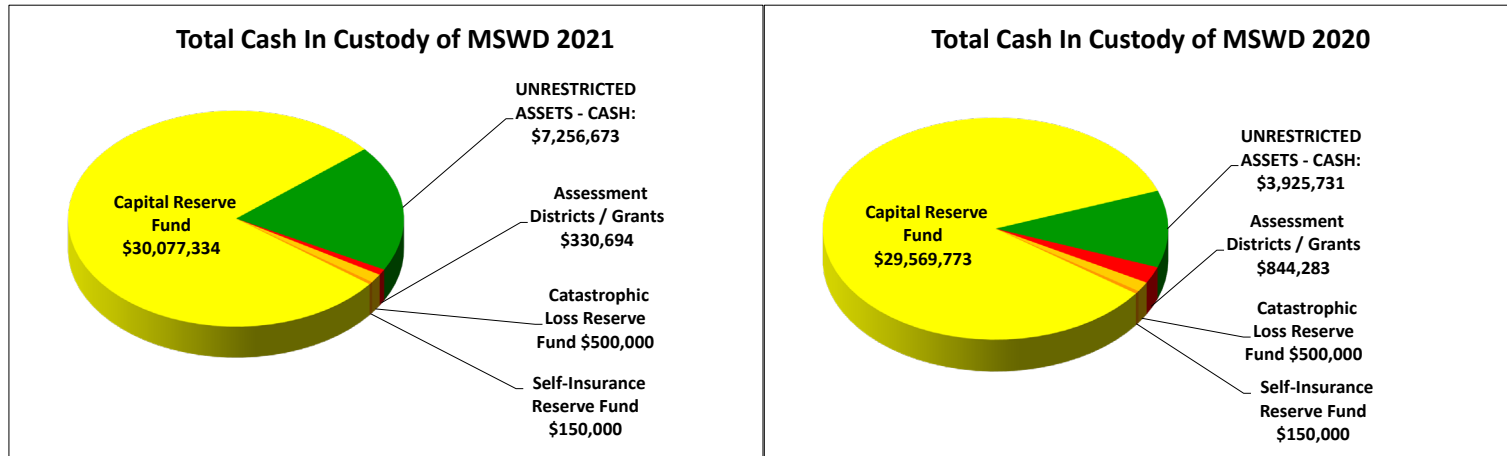


MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
DISTRICT SUMMARY  
JULY 1, 2020 TO JANUARY 31, 2021

YEAR TO DATE				JULY 1, 2019 TO JANUARY 31, 2020				
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)	
		VARIANCE AMOUNT	VARIANCE PERCENT			VARIANCE AMOUNT	VARIANCE PERCENT	
12,815,312	10,010,481	2,804,831	28%	10,594,291	10,007,484	586,807	6%	
9,748,792	10,607,901	859,109	8%	8,981,213	9,977,337	996,124	10%	
<u>3,066,520</u>	<u>(597,420)</u>	<u>3,663,940</u>	<u>-613%</u>	<u>1,613,078</u>	<u>30,147</u>	<u>1,582,931</u>	<u>5251%</u>	
				<b>OPERATING REVENUE:</b>				
				<b>OPERATING EXPENSE:</b>				
				<b>NET OPERATING INCOME</b>				
				<b>ADD NON-OPERATING REVENUE</b>				
				<b>LESS NON-OPERATING EXPENSE</b>				
				<b>NET NON-OPERATING INCOME</b>				
				<b>NET INCOME</b>				
1,714,222	7,600,275	(5,886,053)	-77%	2,145,462	1,095,353	1,050,109	96%	
682,445	500,343	(182,102)	-36%	746,116	803,068	56,952	7%	
<u>1,031,777</u>	<u>7,099,932</u>	<u>(6,068,155)</u>	<u>-85%</u>	<u>1,399,346</u>	<u>292,285</u>	<u>1,107,061</u>	<u>379%</u>	
<u>4,098,297</u>	<u>6,502,512</u>	<u>(2,404,215)</u>	<u>-37%</u>	<u>3,012,423</u>	<u>322,432</u>	<u>2,689,992</u>	<u>834%</u>	

**OTHER INFORMATION**

	24.07	<b>DEBT SERVICE RATIO</b>	10.04
	0.05%	<b>INVESTMENT RETURN</b>	0.16%
	\$ 34,708,247	<b>CASH - JULY 1</b>	\$ 34,961,554
	\$ 3,606,454	<b>INCREASE/(DECREASE) IN CASH</b>	\$ 28,233
	<u>\$ 38,314,701</u>	<b>CASH - END OF PERIOD</b>	<u>\$ 34,989,787</u>
	\$ 7,256,673	<b>UNRESTRICTED CASH</b>	\$ 3,925,731
	\$ 31,058,028	<b>RESTRICTED CASH</b>	\$ 31,064,056
	<u>\$ 38,314,701</u>	<b>CASH IN CUSTODY OF MSWD</b>	<u>\$ 34,989,787</u>
<b>WELLS FARGO</b>	\$ 18,833	<b>RESTRICTED - ASSESSMENT DISTRICTS</b>	\$ 532,422
<b>CALTRUST</b>	\$ 6,431,297	<b>RESTRICTED - SHORT TERM FUND</b>	\$ 5,043,949
<b>CALTRUST</b>	\$ 22,059,913	<b>RESTRICTED - MEDIUM TERM FUND</b>	\$ 21,451,324
<b>CALTRUST</b>	\$ 2,547,986	<b>RESTRICTED - LIQUIDITY FUND</b>	\$ 4,036,360
	<u>\$ 31,058,028</u>	<b>RESTRICTED TOTAL CASH</b>	<u>\$ 31,064,056</u>



**MISSION SPRINGS WATER DISTRICT**

**FINANCIAL REPORT**

**JANUARY 31, 2021**

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
CONSOLIDATING BALANCE SHEET  
JANUARY 31, 2021

SCHEDULE A  
June 30, 2020

SEE SCH	JANUARY 31, 2021 - EXCLUDING AD# 13					FINANCIAL STATEMENTS	ELIMINATE AD#13	BOOK TOTAL
	WATER FUND		SEWER	GENERAL	TOTAL			
	"DHS"	"IDE"	FUND	FUND				
<b>CURRENT ASSETS:</b>								
Cash	F	2,505,271	12,213	2,220,698	2,518,490	7,256,673	3,758,832	3,758,832
Accounts receivable-								
Water and sewer		2,592,423	24,003	459,445		3,075,871	2,724,581	2,724,581
Other		629,313	13,264	565,161	0	1,207,738	1,409,712	1,409,712
Reimbursable jobs		28,699	0	18,670	52,012	99,381	79,787	79,787
Prepaid expenses					290,494	290,494	270,145	270,145
Inventory					440,469	440,469	420,183	420,183
Total current assets		<u>5,755,706</u>	<u>49,480</u>	<u>3,263,974</u>	<u>3,301,465</u>	<u>12,370,625</u>	<u>8,663,240</u>	<u>8,663,240</u>
<b>RESTRICTED ASSETS:</b>								
Cash	F	14,242,142	(3,668,226)	12,739,125	7,744,988	31,058,028	30,949,414	30,949,414
Assessments receivable				8,215,130		8,215,130	8,667,083	4,136,790
Taxes receivable		(102,640)	22,208	(74,046)	(86,982)	(241,460)	65,454	65,454
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,347	2,396	0		4,743	5,583	5,583
Total restricted assets		<u>14,141,849</u>	<u>(3,643,622)</u>	<u>20,880,209</u>	<u>7,658,005</u>	<u>39,036,441</u>	<u>39,687,534</u>	<u>44,912,362</u>
<b>UTILITY PLANT:</b>								
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		<u>47,089,980</u>	<u>1,465,704</u>	<u>55,863,026</u>	<u>4,922,231</u>	<u>109,340,941</u>	<u>111,358,748</u>	<u>111,358,748</u>
Construction in progress		10,211,987	0	7,641,662	732,715	18,586,364	16,281,016	281,976
Total utility plant		<u>57,301,968</u>	<u>1,465,704</u>	<u>63,504,688</u>	<u>5,654,946</u>	<u>127,927,305</u>	<u>127,639,764</u>	<u>127,921,740</u>
<b>TOTAL ASSETS</b>		<u>77,199,523</u>	<u>(2,128,438)</u>	<u>87,648,871</u>	<u>16,614,416</u>	<u>179,334,371</u>	<u>175,990,537</u>	<u>181,497,342</u>
<b>CURRENT LIABILITIES:</b>								
Accounts payable		76,174	12,587	2,928	2,035,721	2,127,411	2,488,628	2,488,628
Accrued expenses		1,323	0	62,544	1,204,605	1,268,472	1,194,589	1,194,589
Customer deposits		344,878	9,920			354,798	372,592	372,592
Current portion of long-term debt		7,260	7,500	205,399		220,159	668,353	240,000
Total current liabilities		<u>429,635</u>	<u>30,007</u>	<u>270,872</u>	<u>3,240,326</u>	<u>3,970,840</u>	<u>4,724,162</u>	<u>4,964,162</u>
<b>LONG-TERM DEBT:</b>								
Notes payable		234,981		7,987,065		8,222,046	8,654,239	8,654,239
Special assessment bonds				66,000		66,000	82,000	4,740,000
Certificates of participation- 1994 refunding/USDA-certificates			253,401			253,401	253,401	253,401
Total		<u>234,981</u>	<u>253,401</u>	<u>8,053,065</u>	<u>0</u>	<u>8,541,446</u>	<u>8,989,640</u>	<u>13,729,640</u>
Less current portion		(7,260)	(7,500)	(205,399)		(220,159)	(668,353)	(240,000)
Total long-term debt		<u>227,721</u>	<u>245,901</u>	<u>7,847,666</u>	<u>0</u>	<u>8,321,287</u>	<u>8,321,287</u>	<u>12,821,287</u>
<b>OTHER LIABILITIES:</b>								
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			5,630	1,202		6,831	7,971	81,397
Funds held in trust		35,359		2,780		38,139	38,139	38,139
Advance construction deposits		66,001		3,062,862	198,000	3,326,863	3,326,863	3,326,863
Total other liabilities		<u>101,360</u>	<u>5,630</u>	<u>3,066,843</u>	<u>5,507,245</u>	<u>8,681,078</u>	<u>8,682,218</u>	<u>8,763,614</u>
<b>TOTAL LIABILITIES</b>		<u>758,716</u>	<u>281,538</u>	<u>11,185,381</u>	<u>8,747,571</u>	<u>20,973,205</u>	<u>21,727,666</u>	<u>26,549,063</u>
<b>NET ASSETS:</b>								
Retained earnings-								
Invested in capital assets, net of debt		48,108,423	1,494,884	56,704,265	5,051,175	111,358,748	111,358,748	111,358,748
Reserved, debt service and other		18,635,576	253,401	15,421,991	5,904,095	40,215,063	40,215,063	685,408
Unrestricted		7,186,270	(4,036,232)	2,706,888	(3,167,866)	2,689,060	2,689,060	2,689,060
Total retained earnings		<u>73,930,270</u>	<u>(2,287,947)</u>	<u>74,833,145</u>	<u>7,787,404</u>	<u>154,262,871</u>	<u>154,262,871</u>	<u>154,948,279</u>
Increases(decreases) 2016-2017:								
Water fund "DHS"-see SCHEDULE B		2,510,537				2,510,537		0
Water fund "IDE"-see SCHEDULE C			(122,028)			(122,028)		0
Sewer fund-see SCHEDULE D				1,630,346		1,630,346		0
General fund-see SCHEDULE E					79,442	79,442		0
Total net assets		<u>76,440,807</u>	<u>(2,409,975)</u>	<u>76,463,491</u>	<u>7,866,846</u>	<u>158,361,168</u>	<u>154,262,871</u>	<u>154,948,279</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<u>77,199,523</u>	<u>(2,128,438)</u>	<u>87,648,871</u>	<u>16,614,416</u>	<u>179,334,371</u>	<u>175,990,537</u>	<u>181,497,342</u>

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
INCOME STATEMENT  
JULY 1, 2020 TO JANUARY 31, 2021

	YEAR TO DATE					2020-2021		
	CURRENT MONTH			FAVORABLE (UNFAVORABLE) VARIANCE	FAVORABLE (UNFAVORABLE) VARIANCE	ADOPTED BUDGET		
	ACTUAL	ACTUAL	BUDGET	AMOUNT	PERCENT	TOTAL	REMAINING BUDGET	
							AMOUNT	PERCENT
<b>OPERATING REVENUE:</b>								
Water fund	508,207	8,301,900	6,251,075	2,050,825	33%	12,732,767	4,430,867	35%
Sewer fund	568,884	4,513,411	3,759,406	754,005	20%	6,766,200	2,252,789	33%
General fund	0	0	0	0	0%	0	0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,077,091</b>	<b>12,815,312</b>	<b>10,010,481</b>	<b>2,804,831</b>	<b>28%</b>	<b>19,498,967</b>	<b>6,683,655</b>	
<b>OPERATING EXPENSE:</b>								
Water fund	815,453	6,506,181	7,436,788	930,607	13%	12,225,473	5,719,292	47%
Sewer fund	333,855	3,242,611	3,171,113	(71,497)	-2%	5,352,715	2,110,104	39%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
<b>TOTAL OPERATING EXPENSE</b>	<b>1,149,308</b>	<b>9,748,792</b>	<b>10,607,901</b>	<b>859,109</b>	<b>8%</b>	<b>17,578,188</b>	<b>7,829,396</b>	<b>45%</b>
<b>NET OPERATING INCOME(LOSS)</b>	<b>(72,217)</b>	<b>3,066,520</b>	<b>(597,420)</b>	<b>3,663,940</b>		<b>1,920,779</b>	<b>(1,145,740)</b>	
<b>ADD NON-OPERATING REVENUE</b>								
Water fund	107,637	670,318	1,537,016	(866,698)	-56%	2,594,482	1,924,164	74%
Sewer fund	95,810	700,134	5,632,284	(4,932,150)	-88%	9,655,267	8,955,133	93%
General fund	47,167	343,770	430,975	(87,205)	-20%	738,810	395,040	53%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>250,613</b>	<b>1,714,222</b>	<b>7,600,275</b>	<b>(5,886,053)</b>	<b>-77%</b>	<b>12,988,559</b>	<b>11,274,337</b>	
<b>LESS NON-OPERATING EXPENSE</b>								
Water fund	7,670	77,528	12,900	(64,628)	-501%	30,905	(46,623)	-151%
Sewer fund	51,880	340,588	336,399	(4,189)	-1%	576,684	236,096	41%
General fund - P.E.R.S. Prior Year Costs	37,761	264,328	151,044	(113,284)	-75%	453,134	188,806	42%
<b>TOTAL NON-OPERATING EXPENSE</b>	<b>97,311</b>	<b>682,445</b>	<b>500,343</b>	<b>(182,102)</b>	<b>-36%</b>	<b>1,060,723</b>	<b>378,278</b>	
<b>NET NON-OPERATING INCOME(LOSS)</b>	<b>153,302</b>	<b>1,031,777</b>	<b>7,099,932</b>	<b>(6,068,155)</b>		<b>11,927,836</b>	<b>10,896,059</b>	
<b>NET INCOME(LOSS)</b>	<b>81,086</b>	<b>4,098,297</b>	<b>6,502,512</b>	<b>(2,404,215)</b>	<b>-37%</b>	<b>13,848,615</b>	<b>9,750,318</b>	<b>70%</b>

MISSION SPRINGS WATER DISTRICT  
 COMBINED STATEMENT OF CASH FLOWS  
 EXCLUDING ASSESSMENT DISTRICT #13  
 FOR THE PERIOD  
 JULY 1, 2020 TO JANUARY 31, 2021

	2021				YEAR ENDING
	WATER	SEWER	GENERAL	COMBINED	JUNE 30, 2020 COMBINED
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Net operating income (loss)	1,795,719	1,270,800	0	3,066,520	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	840	0		840	1,440
(Increase) Decrease in accounts receivable	(177,941)	28,623	0	(149,317)	(128,097)
(Increase) Decrease in assessments receivable	0	451,952	0	451,952	743,471
(Increase) Decrease in taxes receivable	107,601	90,256	109,056	306,914	(9,168)
(Increase) Decrease in reimbursable job deposits	15,255	(32,089)	(2,760)	(19,594)	78,090
(Increase) Decrease in inventory			(20,285)	(20,285)	45,535
(Increase) Decrease in prepaid expenses			(20,349)	(20,349)	17,379
Increase (Decrease) in construction deposits	0	0	0	0	(152,000)
Increase (Decrease) in customer deposits	(17,794)	0	0	(17,794)	19,460
Increase (Decrease) in accounts payable	79,752	0	(440,969)	(361,217)	1,483,284
Increase (Decrease) in accrued liabilities	1,358	(26,106)	97,491	72,743	(170,207)
Increase (Decrease) in P.E.R.S. Prior Year Expenses	0	0	(264,328)	(264,328)	(375,341)
Increase (Decrease) in Pension Expense GASB 68	0	0	0	0	-
Increase (Decrease) in Net Pension Liability	0	0	0	0	(416,287)
Increase (Decrease) in deferred inflows/outflows	0	0	0	0	(70,943)
Net cash provided by (used by) operating activities	<u>2,852,414</u>	<u>2,624,677</u>	<u>(413,200)</u>	<u>5,063,890</u>	<u>5,883,582</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Backup and front footage fees	245,080	58,820	0	303,900	603,235
Property taxes	357,704	210,421	307,283	875,407	2,125,684
Other	(63,507)	(4,189)	0	(67,696)	(15,097)
Grants	9,473	0	0	9,473	118,248
Net cash provided by noncapital financing activities	<u>548,750</u>	<u>265,052</u>	<u>307,283</u>	<u>1,121,084</u>	<u>2,832,069</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Net Additions to utility plant	(1,453,665)	(713,818)	(137,864)	(2,305,347)	(3,764,709)
Contributed assets	0	0	0	0	292,566
Proceeds from asset disposals - net	18,600	0	1,438	20,038	(12,344)
Insurance refund - prior years	0	0	0	0	(1,500)
Interest income	51,761	443,939	43,862	539,561	1,407,169
Investment income/(loss)	(12,299)	(13,046)	(8,812)	(34,157)	388,946
Net cash (used) by investing activities	<u>(1,395,603)</u>	<u>(282,926)</u>	<u>(101,377)</u>	<u>(1,779,905)</u>	<u>(1,689,871)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Cost of issuance-amortized	(840)	0	0	(840)	(1,440)
Long-term debt retired	(7,111)	(441,083)	0	(448,194)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(13,181)	(336,399)	0	(349,580)	(665,441)
Net cash provided by (used by) financing activities	<u>(21,132)</u>	<u>(777,482)</u>	<u>0</u>	<u>(798,614)</u>	<u>(1,296,855)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>1,984,428</b>	<b>1,829,321</b>	<b>(207,295)</b>	<b>3,606,454</b>	<b>5,728,925</b>
<b>BALANCE OF CASH AT BEGINNING OF YEAR</b>	<b>11,106,971</b>	<b>13,130,503</b>	<b>10,470,772</b>	<b>34,708,247</b>	<b>29,232,630</b>
<b>BALANCE OF CASH AT JANUARY 31, 2021 (Schedule F)</b>	<b>13,091,400</b>	<b>14,959,824</b>	<b>10,263,478</b>	<b>38,314,701</b>	<b>34,961,554</b>

MISSION SPRINGS WATER DISTRICT  
WATER FUND "DHS"  
INCOME STATEMENT  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE B

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT					OF YEAR TO DATE BUDGET
<b>OPERATING REVENUE</b>	1	489,756	877,007	(387,251)	8,145,249	6,140,560	2,004,689	133%	12,543,317	4,398,068	65%
<b>OPERATING EXPENSE:</b>											
<b>Pumping-</b>											
Salaries and wages		31,100	30,694	(406)	194,819	214,858	20,039	91%	368,328	173,509	53%
Benefit pay	5	14,581	7,007	(7,574)	60,814	49,049	(11,765)	124%	84,084	23,270	72%
Fringe benefits	4	21,185	19,371	(1,814)	119,867	135,597	15,730	88%	232,452	112,585	52%
Electric utility		60,211	68,150	7,939	895,329	477,050	(418,279)	188%	817,800	(77,529)	109%
Materials and services		40,428	34,262	(6,166)	203,007	251,889	48,882	81%	442,699	239,692	46%
Total		167,505	159,484	(8,021)	1,473,836	1,128,443	(345,393)	131%	1,945,363	471,527	76%
<b>Transmission and distribution-</b>											
Salaries and wages		48,013	39,168	(8,845)	305,078	274,176	(30,902)	111%	470,016	164,938	65%
Benefit pay	5	25,701	10,619	(15,082)	109,498	74,333	(35,165)	147%	127,428	17,930	86%
Fringe benefits	4	34,185	27,392	(6,793)	194,085	191,744	(2,341)	101%	328,704	134,619	59%
Materials and services		23,003	93,665	70,662	185,087	410,147	225,060	45%	548,139	363,052	34%
Total		130,901	170,844	39,943	793,748	950,400	156,652	84%	1,474,287	680,539	54%
<b>Customer accounts-</b>											
Salaries and wages		19,060	42,102	23,042	149,731	294,714	144,983	51%	505,224	355,493	30%
Benefit pay	5	10,579	11,500	921	45,857	80,500	34,643	57%	138,000	92,143	33%
Fringe benefits	4	13,745	30,348	16,603	92,054	212,436	120,382	43%	364,176	272,122	25%
Materials and services		1,028	150,000	148,972	4,993	174,600	169,607	100%	175,980	170,987	3%
Total		44,412	233,950	189,538	292,636	762,250	469,614	38%	1,183,380	890,744	25%
<b>Other operating-</b>											
Standby salaries and wages		9,725	9,265	(460)	54,397	64,855	10,458	84%	111,180	56,783	49%
Standby reports		0	1,100	1,100	6,761	7,700	939	88%	13,200	6,439	51%
Consulting engineer		2,305	4,500	2,195	19,028	29,500	10,473	65%	71,300	52,273	27%
Depreciation		(401)	173,284	173,685	1,015,636	1,220,402	204,766	83%	2,086,823	1,071,187	49%
Administrative costs	E	451,408	720,697	269,288	2,578,172	2,867,149	288,977	90%	4,661,497	2,083,324	55%
<b>TOTAL OPERATING EXPENSE</b>		805,855	1,473,124	667,269	6,234,213	7,030,699	796,486	89%	11,547,030	5,312,816	54%
<b>NET OPERATING INCOME(LOSS)</b>		(316,099)	(596,117)	280,018	1,911,036	(890,139)	2,801,175		996,287	(914,748)	
<b>ADD NON-OPERATING REVENUE</b>	1	106,455	221,041	(114,586)	668,983	1,547,299	(878,316)	43%	2,652,498	1,983,515	25%
Total		(209,644)	(375,076)	165,432	2,580,018	657,160	1,922,858		3,648,785	1,068,767	
<b>LESS NON-OPERATING EXPENSE</b>	1	6,628	947	(5,681)	69,481	5,606	(63,875)	1239%	17,801	(51,680)	390%
<b>NET INCOME(LOSS)</b>	A	(216,272)	(376,023)	159,751	2,510,537	651,554	1,858,984	-385%	3,630,984	1,120,447	69%

MISSION SPRINGS WATER DISTRICT  
WATER FUND "DHS"  
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 1

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT	OF YEAR TO DATE BUDGET			
<b>OPERATING REVENUE:</b>										
Water service charge-residential	170,693	183,333	(12,640)	1,344,080	1,283,331	60,749	105%	2,414,700	1,070,620	56%
Water service charge-commercial	14,959	16,500	(1,541)	114,646	115,500	(854)	99%	216,924	102,278	53%
Water service charge-landscape	5,681	6,500	(819)	45,675	45,500	175	100%	85,410	39,735	53%
Water service charge-construction	60	1,000	(940)	7,470	7,000	470	107%	13,140	5,670	57%
Water consumption-residential	420,879	416,667	4,212	4,008,107	2,916,669	1,091,438	137%	6,249,439	2,241,332	64%
Water consumption-commercial	(342,011)	54,167	(396,178)	560,133	379,165	180,968	148%	809,544	249,411	69%
Water consumption-landscape	70,919	116,667	(45,748)	958,362	816,665	141,697	117%	1,743,000	784,638	55%
Water consumption-construction	63	7,500	(7,437)	184,685	52,500	132,185	352%	112,050	(72,635)	165%
Drought surcharge fees	0	0	0	0	0	0	0%	0	0	0%
Reconnect/disconnect fees	950	12,500	(11,550)	11,625	87,500	(75,875)	13%	150,000	138,375	8%
New meter installations	4,259	1,140	3,119	43,848	7,980	35,868	549%	13,680	(30,168)	321%
Temporary const. meter installations	0	0	0	770	0	770	#DIV/0!	0	(770)	#DIV/0!
Backflow device maintenance fees	6,777	7,500	(723)	53,801	52,500	1,301	102%	90,000	36,199	60%
R.P. & double check installations	0	0	0	1,010	1,515	(505)	67%	3,030	2,020	33%
Fire flow charges	12,974	8,333	4,641	103,430	58,335	45,095	177%	100,000	(3,430)	103%
Fire flow tests	2,101	300	1,801	9,168	2,100	7,068	437%	3,600	(5,568)	255%
Unauthorized water use penalties	0	150	(150)	0	1,050	(1,050)	0%	1,800	1,800	0%
Returned check service charges	950	50	900	4,300	350	3,950	1229%	600	(3,700)	717%
Site rental - microwave station	10,397	6,200	4,197	41,122	43,400	(2,278)	95%	74,400	33,278	55%
Delinquent charges	90,063	18,750	71,313	512,571	131,250	381,321	391%	225,000	(287,571)	228%
Standby maintenance fees	19,500	19,500	0	136,500	136,500	0	100%	234,000	97,500	58%
Lien recordation/release fees	542	250	292	3,946	1,750	2,196	225%	3,000	(946)	132%
<b>Total</b>	<b>489,756</b>	<b>877,007</b>	<b>(387,251)</b>	<b>8,145,249</b>	<b>6,140,560</b>	<b>2,004,689</b>	<b>133%</b>	<b>12,543,317</b>	<b>4,398,068</b>	<b>65%</b>
<b>NON-OPERATING INCOME:</b>										
Capacity fees	25,949	41,667	(15,718)	245,080	291,669	(46,589)	84%	500,000	254,920	49%
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	6,354	17,222	(10,868)	68,659	120,554	(51,895)	57%	206,664	138,005	33%
Investment income/(loss)	(2,995)	16,737	(19,732)	(16,340)	117,159	(133,499)	-14%	200,844	217,184	-8%
Property taxes	49,073	49,072	1	343,510	343,517	(7)	100%	588,875	245,365	58%
Grants	9,473	96,343	(86,870)	9,473	674,400	(664,927)	0%	1,156,115	1,146,642	0%
Contributed revenue	0	0	0	0	0	0	0%	0	0	0%
Gain(loss) asset disposals	18,600	0	18,600	18,600	0	18,600	0%	0	(18,600)	0%
<b>Total</b>	<b>106,455</b>	<b>221,041</b>	<b>(114,586)</b>	<b>668,983</b>	<b>1,547,299</b>	<b>(878,316)</b>	<b>43%</b>	<b>2,652,498</b>	<b>1,983,515</b>	<b>25%</b>
<b>NON-OPERATING EXPENSE:</b>										
Interest	945	879	(66)	6,601	5,130	(1,471)	129%	9,525	2,924	69%
County administrative charges	6,365	0	(6,365)	6,978	0	(6,978)	#DIV/0!	0	(6,978)	#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	126	126	0	100%	216	90	58%
Uncollectable Accounts	(700)	50	750	55,775	350	(55,425)	15936%	8,060	(47,715)	692%
Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%
<b>Total</b>	<b>6,628</b>	<b>947</b>	<b>(5,681)</b>	<b>69,481</b>	<b>5,606</b>	<b>(63,875)</b>	<b>1239%</b>	<b>17,801</b>	<b>(51,680)</b>	<b>390%</b>

MISSION SPRINGS WATER DISTRICT  
WATER FUND "IDE"  
INCOME STATEMENT  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE C

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%	
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT					OF YEAR TO BUDGET
<b>OPERATING REVENUE</b>	2	18,451	15,787	2,664	156,651	110,515	46,136	142%	189,450	32,799	83%
<b>OPERATING EXPENSE:</b>											
<b>Pumping-</b>											
Salaries and wages		949	1,960	1,011	15,355	13,720	(1,635)	112%	23,520	8,165	65%
Benefit pay	5	90	447	357	3,687	3,129	(558)	118%	5,364	1,677	69%
Fringe benefits	4	482	1,236	754	8,977	8,652	(325)	104%	14,832	5,855	61%
Electric utility		2,034	4,171	2,137	37,438	29,192	(8,246)	128%	50,047	12,609	75%
Materials and services		2,500	10,149	7,649	58,757	63,542	4,785	92%	106,787	48,030	55%
Total		6,055	17,963	11,908	124,215	118,235	(5,980)	105%	200,550	76,335	62%
<b>Transmission and distribution-</b>											
Salaries and wages		954	2,500	1,546	10,964	17,500	6,536	63%	30,000	19,036	37%
Benefit pay	5	78	678	600	2,492	4,746	2,254	53%	8,136	5,644	31%
Fringe benefits	4	479	1,748	1,269	6,532	12,236	5,704	53%	20,976	14,444	31%
Materials and services		0	1,959	1,959	0	16,317	16,317	0%	26,455	26,455	0%
Total		1,511	6,885	5,374	19,989	50,799	30,810	39%	85,567	65,578	23%
<b>Customer accounts-</b>											
Salaries and wages		0	2,647	2,647	147	18,529	18,382	1%	31,764	31,617	0%
Benefit pay	5	0	725	725	39	5,075	5,036	1%	8,700	8,661	0%
Fringe benefits	4	0	1,909	1,909	89	13,363	13,274	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	36,967	36,692	1%	63,372	63,097	0%
<b>Other operating-</b>											
Standby salaries and wages		0	591	591	0	4,137	4,137	0%	7,092	7,092	0%
Standby reports		0	25	25	180	175	(5)	103%	300	120	60%
Consulting engineer		0	0	0	0	0	0	0%	0	0	0%
Depreciation		401	5,264	4,863	31,988	36,848	4,860	87%	63,173	31,185	51%
Administrative costs	E	1,631	39,949	38,318	95,321	158,927	63,607	60%	258,389	163,068	37%
<b>TOTAL OPERATING EXPENSE</b>		9,598	75,958	66,360	271,968	406,088	134,121	67%	678,443	406,475	40%
<b>NET OPERATING INCOME(LOSS)</b>		8,853	(60,171)	(69,023)	(115,316)	(295,573)	(180,257)	39%	(488,993)	(373,677)	24%
<b>ADD NON-OPERATING REVENUE</b>	2	1,183	(5,197)	6,380	1,335	(10,283)	11,618	-13%	(58,016)	(59,351)	-2%
Total		10,036	(65,368)	75,403	(113,981)	(305,856)	191,876	37%	(547,009)	(433,028)	21%
<b>LESS NON-OPERATING EXPENSE</b>	2	1,042	1,042	0	8,047	7,294	(753)	110%	13,104	5,057	61%
<b>NET INCOME(LOSS)</b>	A	8,994	(66,410)	75,403	(122,028)	(313,150)	191,122	39%	(560,113)	(438,085)	22%

MISSION SPRINGS WATER DISTRICT  
WATER FUND "IDE"  
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE				
<b>OPERATING REVENUE:</b>										
	4,813	5,000	(187)	41,132	35,000	6,132	118%	60,000	18,868	69%
	123	100	23	942	700	242	135%	1,200	258	78%
	11	0	11	100	0	100	0%	0	(100)	0%
	0	0	0	0	0	0	0%	0	0	0%
	8,378	8,312	66	85,108	58,190	26,918	146%	99,750	14,642	85%
	0	100	(100)	11	700	(689)	2%	1,200	1,189	1%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	100	(100)	50	700	(650)	7%	1,200	1,150	4%
	0	0	0	0	0	0	0%	0	0	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	108	75	33	793	525	268	151%	900	107	88%
	0	0	0	0	0	0	0%	0	0	0%
	149	100	49	1,198	700	498	171%	1,200	2	100%
	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	150	0	150	#DIV/0!	0	(150)	#DIV/0!
	0	0	0	0	0	0	0%	0	0	0%
	3,820	1,000	2,820	19,579	7,000	12,579	280%	12,000	(7,579)	163%
	1,000	1,000	0	7,000	7,000	0	100%	12,000	5,000	58%
	49	0	49	588	0	588	0%	0	(588)	0%
C	18,451	15,787	2,664	156,651	110,515	46,136	142%	189,450	32,799	83%
<b>NON-OPERATING INCOME:</b>										
	0	0	0	0	4,353	(4,353)	0%	4,353	4,353	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	(1,598)	(3,600)	2,002	(16,899)	(25,200)	8,301	67%	(43,200)	(26,301)	39%
	753	(3,625)	4,378	4,041	(3,625)	7,666	-111%	(43,500)	(47,541)	-9%
	2,028	2,028	(0)	14,193	14,189	4	100%	24,331	10,138	58%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
C	1,183	(5,197)	6,380	1,335	(10,283)	11,618	-13%	(58,016)	(59,351)	-2%
<b>NON-OPERATING EXPENSE:</b>										
	940	940	0	6,580	6,580	0	100%	11,280	4,700	58%
	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	102	102	0	714	714	0	100%	1,224	510	58%
	0	0	0	753	0	(753)	#DIV/0!	600	(153)	126%
	0	0	0	0	0	0	0%	0	0	0%
C	1,042	1,042	0	8,047	7,294	(753)	110%	13,104	5,057	61%

MISSION SPRINGS WATER DISTRICT  
SEWER FUND  
INCOME STATEMENT  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE D

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%	
			(UNFAVORABLE) VARIANCE			(UNFAVOR) VARIANCE AMOUNT					OF YEAR TO DATE BUDGET
<b>OPERATING REVENUE</b>	3	568,884	537,058	31,826	4,513,411	3,759,406	754,005	120%	6,766,200	2,252,789	67%
<b>OPERATING EXPENSE:</b>											
<b>Collection-</b>											
Salaries and wages		1,533	11,395	9,862	62,809	79,765	16,956	79%	136,740	73,931	46%
Benefit pay	5	2,587	3,016	429	18,930	21,112	2,182	90%	36,192	17,262	52%
Fringe benefits	4	1,910	7,833	5,923	38,335	54,831	16,496	70%	93,996	55,661	41%
Materials and services		2,013	12,492	10,479	106,427	95,034	(11,393)	112%	162,960	56,533	65%
Total		8,043	34,736	26,693	226,502	250,742	24,240	90%	429,888	203,386	53%
<b>Treatment-</b>											
Salaries and wages		49,305	39,921	(9,384)	294,905	279,447	(15,458)	106%	479,052	184,147	62%
Benefit pay	5	19,026	8,109	(10,917)	76,946	56,763	(20,183)	136%	97,308	20,362	79%
Fringe benefits	4	31,688	25,389	(6,299)	174,435	177,723	3,288	98%	304,668	130,233	57%
Electric utility		16,919	16,549	(370)	181,743	115,842	(65,901)	157%	198,587	16,844	92%
Materials and services		41,315	55,746	14,431	390,152	377,946	(12,206)	103%	648,809	258,657	60%
Total		158,253	145,714	(12,539)	1,118,181	1,007,721	(110,460)	111%	1,728,424	610,243	65%
<b>Other operating-</b>											
Standby salaries and wages		5,892	6,073	181	44,556	42,511	(2,045)	105%	72,876	28,320	61%
Standby reports		0	450	450	2,073	1,350	(723)	154%	2,100	27	99%
Depreciation		0	131,048	131,048	841,239	917,416	76,177	92%	1,572,656	731,417	53%
Administrative costs	E	161,668	239,141	77,472	1,010,059	951,373	(58,686)	106%	1,546,771	536,712	65%
<b>TOTAL OPERATING EXPENSE</b>		333,855	557,162	223,307	3,242,611	3,171,113	(71,497)	102%	5,352,715	2,110,104	61%
<b>NET OPERATING INCOME(LOSS)</b>		235,029	(20,104)	(191,480)	1,270,800	588,293	682,508	216%	1,413,485	142,684	90%
<b>ADD NON-OPERATING REVENUE</b>	3	95,810	803,389	(707,579)	700,134	5,632,284	(4,932,150)	12%	9,655,267	8,955,133	7%
Total		330,839	783,285	(452,447)	1,970,934	6,220,577	(4,249,642)	32%	11,068,752	9,097,817	18%
<b>LESS NON-OPERATING EXPENSE</b>	3	51,880	48,057	3,823	340,588	336,399	(4,189)	101%	576,684	236,096	59%
<b>NET INCOME(LOSS)</b>	A	278,958	735,228	(456,270)	1,630,346	5,884,178	(4,253,832)	28%	10,492,068	8,861,722	16%

MISSION SPRINGS WATER DISTRICT  
SEWER FUND  
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 3

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
			(UNFAVORABLE) VARIANCE			(UNFAVORABLE) VARIANCE AMOUNT				
<b>OPERATING REVENUE:</b>										
	507,369	483,333	24,036	4,006,276	3,383,331	622,945	118%	6,090,000	2,083,724	66%
	59,916	52,500	7,416	499,010	367,500	131,510	136%	661,500	162,490	75%
	675	300	375	1,650	2,100	(450)	79%	3,600	1,950	46%
	925	925	0	6,475	6,475	0	100%	11,100	4,625	58%
D	<u>568,884</u>	<u>537,058</u>	<u>31,826</u>	<u>4,513,411</u>	<u>3,759,406</u>	<u>754,005</u>	<u>120%</u>	<u>6,766,200</u>	<u>2,252,789</u>	<u>67%</u>
<b>NON-OPERATING REVENUE:</b>										
	7,560	0	7,560	58,820	7,560	51,260	778%	12,600	(46,220)	467%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	60,594	66,324	(5,730)	443,939	465,268	(21,329)	95%	797,889	353,950	56%
	(2,405)	12,838	(15,243)	(13,046)	89,866	(102,912)	-15%	154,056	167,102	-8%
	30,060	30,060	0	210,421	210,425	(4)	100%	360,722	150,301	58%
	0	694,167	(694,167)	0	4,859,165	(4,859,165)	0%	8,330,000	8,330,000	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
D	<u>95,810</u>	<u>803,389</u>	<u>(707,579)</u>	<u>700,134</u>	<u>5,632,284</u>	<u>(4,932,150)</u>	<u>12%</u>	<u>9,655,267</u>	<u>8,955,133</u>	<u>7%</u>
<b>NON-OPERATING EXPENSE:</b>										
	48,057	48,057	0	336,399	336,399	0	100%	576,684	240,285	58%
	3,823	0	(3,823)	4,189	0	(4,189)	0%	0	(4,189)	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
D	<u>51,880</u>	<u>48,057</u>	<u>(3,823)</u>	<u>340,588</u>	<u>336,399</u>	<u>(4,189)</u>	<u>101%</u>	<u>576,684</u>	<u>236,096</u>	<u>59%</u>

MISSION SPRINGS WATER DISTRICT  
GENERAL FUND INCOME STATEMENT  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE E, page 1 of 2

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
			(UNFAVORABLE)			(UNFAVOR)				
			VARIANCE			AMOUNT	DATE	AMOUNT	USED	
<b>REVENUES &amp; EXPENSES NOT SUBJECT TO FUND TRANSFER:</b>										
	43,898	43,897	1	307,283	307,285	(3)	100%	526,770	219,488	58%
	4,864	10,350	(5,486)	43,862	72,450	(28,588)	61%	124,200	80,338	35%
	(1,726)	7,320	(9,046)	(8,812)	51,240	(60,052)	-17%	87,840	96,652	-10%
	(37,761)	(37,761)	(0)	(264,328)	(151,044)	(113,284)	175%	(453,134)	(188,806)	58%
	0	0	0	0	0	0	0%	0	0	0%
	0	0	0	0	0	0	0%	0	0	0%
	131	0	131	1,438	0	1,438	0%	0	(1,438)	0%
	<u>9,406</u>	<u>23,806</u>	<u>(14,400)</u>	<u>79,442</u>	<u>279,931</u>	<u>(200,489)</u>	<u>28%</u>	<u>285,676</u>	<u>206,234</u>	<u>28%</u>
<b>GENERAL OPERATING EXPENSE:</b>										
<b>Customer accounts-</b>										
	27,738	3,733	(24,005)	180,116	26,131	(153,985)	689%	44,796	(135,320)	402%
	13,309	925	(12,384)	58,749	6,475	(52,274)	907%	11,100	(47,649)	529%
	19,036	2,638	(16,398)	111,747	18,466	(93,281)	605%	31,656	(80,091)	353%
	12,952	20,975	8,023	78,607	48,845	(29,762)	161%	140,420	61,813	56%
	<u>73,035</u>	<u>28,271</u>	<u>(44,764)</u>	<u>429,219</u>	<u>99,917</u>	<u>(329,302)</u>	<u>430%</u>	<u>227,972</u>	<u>(201,247)</u>	<u>188%</u>
<b>Buildings and grounds-</b>										
	219	969	750	2,510	6,783	4,273	37%	11,628	9,118	22%
	14	157	143	374	1,099	725	34%	1,884	1,510	20%
	108	637	529	1,363	4,459	3,096	31%	7,644	6,281	18%
	4,439	13,288	8,849	45,382	90,316	44,934	50%	154,456	109,074	29%
	<u>4,779</u>	<u>15,051</u>	<u>10,272</u>	<u>49,630</u>	<u>102,657</u>	<u>53,027</u>	<u>48%</u>	<u>175,612</u>	<u>125,982</u>	<u>28%</u>
<b>Vehicle maintenance-</b>										
	771	1,453	682	5,901	10,171	4,270	58%	17,436	11,535	34%
	48	235	187	846	1,645	799	51%	2,820	1,974	30%
	380	956	576	3,196	6,692	3,496	48%	11,472	8,276	28%
	32,529	34,759	2,230	215,316	231,113	15,797	93%	417,708	202,392	52%
	<u>33,727</u>	<u>37,403</u>	<u>3,676</u>	<u>225,258</u>	<u>249,621</u>	<u>24,363</u>	<u>90%</u>	<u>449,436</u>	<u>224,178</u>	<u>50%</u>
<b>Administration-</b>										
	97,847	77,478	(20,369)	572,925	542,346	(30,579)	106%	891,274	318,349	64%
	21,432	9,262	(12,170)	91,175	64,834	(26,341)	141%	111,148	19,973	82%
	54,586	46,461	(8,125)	305,901	325,227	19,326	94%	557,542	251,641	55%
	60,690	83,502	22,812	396,446	579,460	183,014	68%	950,920	554,474	42%
	<u>234,554</u>	<u>216,703</u>	<u>(17,851)</u>	<u>1,366,447</u>	<u>1,511,867</u>	<u>145,420</u>	<u>90%</u>	<u>2,510,884</u>	<u>1,144,437</u>	<u>54%</u>
<b>Board of directors-</b>										
	99	4,492	4,393	1,246	31,444	30,198	4%	53,904	52,658	2%
	12	922	911	354	6,454	6,100	5%	11,064	10,710	3%
	51	3,065	3,014	754	21,455	20,701	4%	36,780	36,026	2%
	2,350	5,000	2,650	16,550	35,000	18,450	47%	60,000	43,450	28%
	8,218	9,500	1,282	56,853	66,500	9,647	85%	114,000	57,147	50%
	0	4,100	4,100	(2,271)	67,200	69,471	-3%	87,700	89,971	-3%
	<u>10,729</u>	<u>27,079</u>	<u>16,350</u>	<u>73,486</u>	<u>228,053</u>	<u>154,567</u>	<u>32%</u>	<u>363,448</u>	<u>289,962</u>	<u>20%</u>

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

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%	
			(UNFAVORABLE)			(UNFAVORABLE)					OF YEAR TO
			VARIANCE			VARIANCE	DATE		AMOUNT		
						AMOUNT	BUDGET				
<b>GENERAL OPERATING EXPENSE:</b>											
<b>Public affairs-</b>											
		4,593	4,250	(343)	37,047	29,750	(7,297)	125%	51,000	13,953	73%
		2,412	684	(1,728)	10,492	4,788	(5,704)	219%	8,208	(2,284)	128%
		3,249	2,793	(456)	22,354	19,551	(2,803)	114%	33,516	11,162	67%
		13,636	18,360	4,724	87,691	113,964	26,273	77%	257,042	169,351	34%
		<u>23,890</u>	<u>26,087</u>	<u>2,197</u>	<u>157,584</u>	<u>168,053</u>	<u>10,469</u>	<u>94%</u>	<u>349,766</u>	<u>192,182</u>	<u>45%</u>
<b>Human resources-</b>											
		6,458	7,124	666	50,965	49,868	(1,097)	102%	85,488	34,523	60%
		2,511	1,377	(1,134)	11,635	9,639	(1,996)	121%	16,524	4,889	70%
		4,159	4,813	654	29,462	33,691	4,229	87%	57,756	28,294	51%
		1,384	4,033	2,649	13,064	36,498	23,434	36%	60,371	47,307	22%
		<u>14,512</u>	<u>17,347</u>	<u>2,835</u>	<u>105,127</u>	<u>129,696</u>	<u>24,569</u>	<u>81%</u>	<u>220,139</u>	<u>115,012</u>	<u>48%</u>
<b>Engineering and planning-</b>											
		12,973	8,904	(4,069)	117,307	62,328	(54,979)	188%	106,848	(10,459)	110%
		5,101	1,964	(3,137)	27,207	13,748	(13,459)	198%	23,568	(3,639)	115%
		8,382	6,154	(2,228)	68,468	43,078	(25,390)	159%	73,848	5,380	93%
		33,881	43,023	9,142	169,055	246,819	77,764	68%	429,738	260,683	39%
		<u>60,338</u>	<u>60,045</u>	<u>(293)</u>	<u>382,037</u>	<u>365,973</u>	<u>(16,064)</u>	<u>104%</u>	<u>634,002</u>	<u>251,965</u>	<u>60%</u>
<b>Accounting-</b>											
		15,167	12,886	(2,281)	87,534	90,202	2,668	97%	154,632	67,098	57%
		7,250	3,028	(4,222)	27,898	21,196	(6,702)	132%	36,336	8,438	77%
		10,396	9,010	(1,386)	53,989	63,070	9,081	86%	108,120	54,131	50%
		28,554	77,070	48,516	194,831	286,490	91,659	68%	459,844	265,013	42%
		<u>61,367</u>	<u>101,994</u>	<u>40,627</u>	<u>364,253</u>	<u>460,958</u>	<u>96,705</u>	<u>79%</u>	<u>758,932</u>	<u>394,679</u>	<u>48%</u>
<b>Other general operating-</b>											
		11,027	14,720	3,693	87,495	103,040	15,545	85%	176,640	89,145	50%
		0	14,000	14,000	43,770	44,000	230	99%	45,000	1,230	97%
		0	0	0	0	0	0	0%	0	0	0%
		90,927	536,000	445,073	487,863	836,000	348,137	58%	1,086,000	598,137	45%
		0	0	0	0	20,000	20,000	0%	20,000	20,000	0%
		0	10,964	10,964	128,944	78,831	(50,113)	164%	133,651	4,707	96%
		<u>618,886</u>	<u>1,105,664</u>	<u>486,778</u>	<u>3,901,113</u>	<u>4,398,666</u>	<u>497,553</u>	<u>89%</u>	<u>7,151,482</u>	<u>3,250,369</u>	<u>55%</u>
<b>Less - Fund transfers:</b>											
		(33)	(3,690)	(3,657)	(771)	(14,680)	(13,909)	5%	(23,867)	(23,096)	3%
		(118)	(9,209)	(9,091)	(1,238)	(36,636)	(35,398)	3%	(59,564)	(58,326)	2%
		(1,950)	(23,079)	(21,129)	(25,986)	(91,815)	(65,829)	28%	(149,276)	(123,289)	17%
		(1,250)	(42,322)	(41,072)	(145,196)	(168,370)	(23,175)	86%	(273,742)	(128,546)	53%
		(451,408)	(720,697)	(269,288)	(2,578,172)	(2,867,149)	(288,977)	90%	(4,661,497)	(2,083,324)	55%
		0	0	0	(290)	0	290	0%	0	290	0%
		0	0	0	0	0	0	0%	0	0	0%
		(1,631)	(39,949)	(38,318)	(95,321)	(158,927)	(63,607)	60%	(258,389)	(163,068)	37%
		(370)	(4,693)	(4,324)	(6,859)	(18,672)	(11,813)	37%	(30,358)	(23,499)	23%
		(458)	(22,885)	(22,427)	(37,221)	(91,042)	(53,822)	41%	(148,019)	(110,799)	25%
		(161,668)	(239,141)	(77,472)	(1,010,059)	(951,373)	58,686	106%	(1,546,771)	(536,712)	65%
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>NET OPERATING EXPENSE</b>											
		9,406	23,806	(14,400)	79,442	279,931	(200,489)	28%	285,676	206,234	28%
		<u>9,406</u>	<u>23,806</u>	<u>(14,400)</u>	<u>79,442</u>	<u>279,931</u>	<u>(200,489)</u>	<u>28%</u>	<u>285,676</u>	<u>206,234</u>	<u>28%</u>
<b>NET INCOME(LOSS)</b>											

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
BENEFIT PAY ALLOCATION  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 5

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021			
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%	
			(UNFAVORABLE)			(UNFAVORABLE)					OF YEAR TO
			VARIANCE			VARIANCE	DATE		AMOUNT	USED	
<b>GENERAL OPERATING FUND:</b>											
Customer accounts	E	13,309	925	(12,384)	58,749	6,475	(52,274)	907%	11,100	(47,649)	529%
Buildings and grounds	E	14	157	143	374	1,099	725	34%	1,884	1,510	20%
Vehicle maintenance	E	48	235	187	846	1,645	799	51%	2,820	1,974	30%
Administration	E	21,432	9,262	(12,170)	91,175	64,834	(26,341)	141%	111,148	19,973	82%
Board of directors	E	12	922	911	354	6,454	6,100	5%	11,064	10,710	3%
Public affairs	E	2,412	684	(1,728)	10,492	4,788	(5,704)	219%	8,208	(2,284)	128%
Human resources	E	2,511	1,377	(1,134)	11,635	9,639	(1,996)	121%	16,524	4,889	70%
Engineering and planning	E	5,101	1,964	(3,137)	27,207	13,748	(13,459)	198%	23,568	(3,639)	115%
Accounting	E	7,250	3,028	(4,222)	27,898	21,196	(6,702)	132%	36,336	8,438	77%
Total		<u>52,089</u>	<u>18,554</u>	<u>(33,535)</u>	<u>228,731</u>	<u>129,878</u>	<u>(98,853)</u>	176%	<u>222,652</u>	<u>(6,079)</u>	103%
Reimbursable jobs		3			53						
Construction in progress		13			75						
Total allocation	6	<u>52,105</u>			<u>228,859</u>						
<b>WATER OPERATING FUND "DHS":</b>											
Pumping	B	14,581	7,007	(7,574)	60,814	49,049	(11,765)	124%	84,084	23,270	72%
Transmission and distribution	B	25,701	10,619	(15,082)	109,498	74,333	(35,165)	147%	127,428	17,930	86%
Customer accounts	B	10,579	11,500	921	45,857	80,500	34,643	57%	138,000	92,143	33%
Total		<u>50,861</u>	<u>29,126</u>	<u>(21,735)</u>	<u>216,169</u>	<u>203,882</u>	<u>(12,287)</u>	106%	<u>349,512</u>	<u>133,343</u>	62%
Reimbursable jobs		208			2,133						
Construction in progress		133			10,416						
Total allocation	6	<u>51,201</u>			<u>228,718</u>						
<b>WATER OPERATING FUND "IDE":</b>											
Pumping	C	90	447	357	3,687	3,129	(558)	118%	5,364	1,677	69%
Transmission and distribution	C	78	678	600	2,492	4,746	2,254	53%	8,136	5,644	31%
Customer accounts	C	0	725	725	39	5,075	5,036	1%	8,700	8,661	0%
Total		<u>168</u>	<u>1,850</u>	<u>1,682</u>	<u>6,219</u>	<u>12,950</u>	<u>6,731</u>	48%	<u>22,200</u>	<u>15,981</u>	28%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	<u>168</u>			<u>6,219</u>						
<b>SEWER OPERATING FUND:</b>											
Collection	D	2,587	3,016	429	18,930	21,112	2,182	90%	36,192	17,262	52%
Treatment	D	19,026	8,109	(10,917)	76,946	56,763	(20,183)	136%	97,308	20,362	79%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		<u>21,613</u>	<u>11,125</u>	<u>(10,488)</u>	<u>95,876</u>	<u>77,875</u>	<u>(18,001)</u>	123%	<u>133,500</u>	<u>37,624</u>	72%
Reimbursable jobs		39			519						
Construction in progress		49			3,215						
Total allocation	6	<u>21,701</u>			<u>99,610</u>						
<b>TOTAL BENEFIT PAY</b>	6	<u>125,175</u>			<u>563,406</u>						

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
FRINGE BENEFIT ALLOCATION  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 4

SEE	CURRENT MONTH			YEAR TO DATE				2020-2021			
	SCF	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
				(UNFAVORABLE)			(UNFAVORABLE)				
			VARIANCE			VARIANCE	DATE		AMOUNT	USED	
						AMOUNT	BUDGET				
<b>GENERAL OPERATING FUND:</b>											
Customer accounts	E	19,036	2,638	(16,398)	111,747	18,466	(93,281)	605%	31,656	80,091	353%
Buildings and grounds	E	108	637	529	1,363	4,459	3,096	31%	7,644	(6,281)	18%
Vehicle maintenance	E	380	956	576	3,196	6,692	3,496	48%	11,472	(8,276)	28%
Administration	E	54,586	46,461	(8,125)	305,901	325,227	19,326	94%	557,542	(251,641)	55%
Board of directors	E	51	3,065	3,014	754	21,455	20,701	4%	36,780	(36,026)	2%
Public affairs	E	3,249	2,793	(456)	22,354	19,551	(2,803)	114%	33,516	(11,162)	67%
Human resources	E	4,159	4,813	654	29,462	33,691	4,229	87%	57,756	(28,294)	51%
Engineering and planning	E	8,382	6,154	(2,228)	68,468	43,078	(25,390)	159%	73,848	(5,380)	93%
Accounting	E	10,396	9,010	(1,386)	53,989	63,070	9,081	86%	108,120	(54,131)	50%
Total		<u>100,346</u>	<u>76,527</u>	<u>(23,819)</u>	<u>597,235</u>	<u>535,689</u>	<u>(61,546)</u>	111%	<u>918,334</u>	<u>(321,099)</u>	65%
Reimbursable jobs		24			158						
Construction in progress		135			369						
Total allocation	6	<u>100,505</u>			<u>597,762</u>						
<b>WATER OPERATING FUND "DHS":</b>											
Pumping	B	21,185	19,371	(1,814)	119,867	135,597	15,730	88%	232,452	(112,585)	52%
Transmission and distribution	B	34,185	27,392	(6,793)	194,085	191,744	(2,341)	101%	328,704	(134,619)	59%
Customer accounts	B	13,745	30,348	16,603	92,054	212,436	120,382	43%	364,176	(272,122)	25%
Total		<u>69,114</u>	<u>77,111</u>	<u>7,997</u>	<u>406,006</u>	<u>539,777</u>	<u>133,771</u>	75%	<u>925,332</u>	<u>(519,326)</u>	44%
Reimbursable jobs		938			4,851						
Construction in progress		893			24,104						
Total allocation	6	<u>70,945</u>			<u>434,961</u>						
<b>WATER OPERATING FUND "IDE":</b>											
Pumping	C	482	1,236	754	8,977	8,652	(325)	104%	14,832	(5,855)	61%
Transmission and distribution	C	479	1,748	1,269	6,532	12,236	5,704	53%	20,976	(14,444)	31%
Customer accounts	C	0	1,909	1,909	89	13,363	13,274	1%	22,908	(22,819)	0%
Total		<u>961</u>	<u>4,893</u>	<u>3,932</u>	<u>15,598</u>	<u>34,251</u>	<u>18,653</u>	46%	<u>58,716</u>	<u>(43,118)</u>	27%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	<u>961</u>			<u>15,598</u>						
<b>SEWER OPERATING FUND:</b>											
Collection	D	1,910	7,833	5,923	38,335	54,831	16,496	70%	93,996	(55,661)	41%
Treatment	D	31,688	25,389	(6,299)	174,435	177,723	3,288	98%	304,668	(130,233)	57%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		<u>33,599</u>	<u>33,222</u>	<u>(377)</u>	<u>212,770</u>	<u>232,554</u>	<u>19,784</u>	91%	<u>398,664</u>	<u>(185,894)</u>	53%
Reimbursable jobs		417			2,298						
Construction in progress		323			6,236						
Total allocation	6	<u>34,339</u>			<u>221,305</u>						
<b>TOTAL FRINGE BENEFITS</b>	6	<u>206,750</u>			<u>1,269,626</u>						

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
EMPLOYEE BENEFITS  
JULY 1, 2020 TO JANUARY 31, 2021

SCHEDULE 6

SEE SCH	CURRENT MONTH			YEAR TO DATE				2020-2021		
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	PERCENT USED	TOTAL	REMAINING	58%
			(UNFAVORABLE)			(UNFAVORABLE)				
			VARIANCE			AMOUNT	DATE	ADOPTED BUDGET	AMOUNT	USED
<b>BENEFIT PAY:</b>										
Sick leave	35,312	16,338	(18,974)	144,397	114,366	(30,031)	126%	196,056	51,659	74%
W.C.I. injuries	0	208	208	0	1,456	1,456	0%	2,496	2,496	0%
Vacation	47,147	23,822	(23,325)	220,492	166,754	(53,738)	132%	285,864	65,372	77%
Bereavement	763	417	(346)	3,876	2,919	(957)	133%	5,004	1,128	77%
Holidays	38,401	16,813	(21,588)	159,891	117,691	(42,200)	136%	201,756	41,865	79%
Optional Holiday	3,553	4,585	1,032	34,279	32,095	(2,184)	107%	55,020	20,741	62%
Jury duty	0	150	150	470	1,050	580	45%	1,800	1,330	26%
Military pay	0	0	0	0	0	0	0%	0	0	0%
Reimbursements	0	42	42	0	294	294	0%	504	504	0%
Total to allocate	<u>125,175</u>	<u>62,375</u>	<u>(62,800)</u>	<u>563,406</u>	<u>436,625</u>	<u>(126,781)</u>	129%	<u>748,500</u>	<u>185,094</u>	75%
<b>Allocations:</b>										
General operating fund	5	52,105		228,859						
Water operating fund "DHS"	5	51,201		228,718						
Water operating fund "IDE"	5	168		6,219						
Sewer operating fund	5	21,701		99,610						
Total allocations		<u>125,175</u>	0	<u>563,406</u>	0					
<b>Direct labor</b>		336,264		2,240,913				3,454,106		65%
<b>Benefit pay percent</b>		37%		25%				22%		
<b>FRINGE BENEFITS:</b>										
Health insurance	84,922	88,878	3,956	579,345	622,146	42,801	93%	1,066,536	487,191	54%
Dental insurance	3,884	4,514	630	29,045	31,598	2,553	92%	54,168	25,123	54%
Eye care insurance	861	929	68	6,054	6,503	449	93%	11,148	5,094	54%
Life insurance	1,668	3,019	1,352	11,860	21,133	9,273	56%	36,228	24,368	33%
Weekly income & LTD	1,381	770	(611)	9,821	5,390	(4,431)	182%	9,240	(581)	106%
Retiree's insurance	0	1,860	1,860	0	13,020	13,020	0%	22,320	22,320	0%
Federal payroll taxes	32,602	28,297	(4,305)	187,449	198,079	10,630	95%	339,564	152,115	55%
State payroll taxes	2,880	715	(2,165)	8,551	5,005	(3,546)	171%	8,580	29	100%
Worker compensation insurance	5,700	10,385	4,685	42,689	72,695	30,006	59%	124,620	81,931	34%
Retirement	72,853	56,842	(16,011)	392,712	397,294	4,582	99%	681,504	288,792	58%
Retirement professional fees	0	125	125	2,100	1,475	(625)	142%	2,100	0	100%
Boots and footwear	0	0	0	0	0	0	0%	0	0	0%
Uniforms	0	0	0	0	0	0	0%	0	0	0%
Safety and performance	0	0	0	0	0	0	0%	0	0	0%
Picnic	0	0	0	0	0	0	0%	0	0	0%
Total to allocate	<u>206,750</u>	<u>196,334</u>	<u>(10,416)</u>	<u>1,269,626</u>	<u>1,374,338</u>	<u>104,712</u>	92%	<u>2,356,008</u>	<u>1,086,382</u>	54%
<b>Allocations:</b>										
General operating fund	4	100,505		597,762						
Water operating fund "DHS"	4	70,945		434,961						
Water operating fund "IDE"	4	961		15,598						
Sewer operating fund	4	34,339		221,305						
Total allocations		<u>206,750</u>	0	<u>1,269,626</u>	0					
<b>Direct labor</b>		336,264		2,240,913				3,454,106		68%
<b>Fringe benefit percent</b>		61%		57%						
<b>Total employee benefits</b>		331,925		1,833,032				3,104,508		
<b>Direct labor</b>		336,264		2,240,913				3,454,106		65%
<b>Employee benefits percent</b>		99%		82%				90%		

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
CASH AND INVESTMENTS  
JANUARY 31, 2021

SCHEDULE F

	SEE SCH	WATER DISTRICT		SEWER DISTRICT	GENERAL DISTRICT	COMBINED DISTRICTS	
		"DHS"	"IDE"				
<b>UNRESTRICTED ASSETS - CASH:</b>							
Change fund and petty cash					1,100	1,100	
Checking - Wells Fargo Bank		2,505,271	12,213	2,220,698	2,517,390	7,255,573	
Total	A	<u>2,505,271</u>	<u>12,213</u>	<u>2,220,698</u>	<u>2,518,490</u>	<u>7,256,673</u>	
<b>RESTRICTED ASSETS - CASH:</b>							
<b>Externally Restricted:</b>							
<b>Assessment Districts / Grants</b>							
Checking - Wells Fargo Bank		106		18,727		18,833	
Escrow account - CVWD Prop #84				0		0	
AD 12 CSWRCB SRF DEBT SERV RESERVE				311,861		311,861	
<b>Internally Restricted:</b>							
<b>Catastrophic Loss Reserve Fund</b>							
Investment Trust of California (CalTrust)					500,000	500,000	
<b>Self-Insurance Reserve Fund</b>							
Investment Trust of California (CalTrust)-MM.#191, 12/82					150,000	150,000	
<b>Capital Reserve Fund</b>							
Investment Trust of California (CalTrust)							
- MM#95-20, 95-10, 95-21, 6/95		20,621,198	650,046	11,863,398	2,462,774	35,597,416	
<b>Financial Assistance Fund</b>							
Investment Trust of California (CalTrust)		0	0	67,084	0	67,084	
<b>Capital Improvements</b>							
Investment Trust of California (CalTrust)		(6,379,163)	(4,318,272)	478,055	4,632,214	(5,587,166)	
Net Capital Reserves		14,242,035	(3,668,226)	12,408,537	7,094,988	30,077,334	
<b>TOTAL RESTRICTED ASSETS</b>	A	<u>14,242,142</u>	<u>(3,668,226)</u>	<u>12,739,125</u>	<u>7,744,988</u>	<u>31,058,028</u>	
<b>TOTAL CASH IN CUSTODY OF M.S.W.D.</b>	CASH FLOW	<u>16,747,413</u>	<u>(3,656,013)</u>	<u>14,959,824</u>	<u>10,263,478</u>	<u>38,314,701</u>	
<b>INTEREST EARNED: (CalTrust)</b>							
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%	6,354	(1,598)	5,103	3,662	13,521	
February-21	0.00%	-	-	-	-	-	
March-21	0.00%	-	-	-	-	-	
April-21	0.00%	-	-	-	-	-	
May-21	0.00%	-	-	-	-	-	
June-21	0.00%	-	-	-	-	-	
<b>TOTAL</b>		<u>68,659</u>	<u>(16,899)</u>	<u>55,309</u>	<u>38,680</u>	<u>145,749</u>	

## Total Cash In Custody of MSWD

