

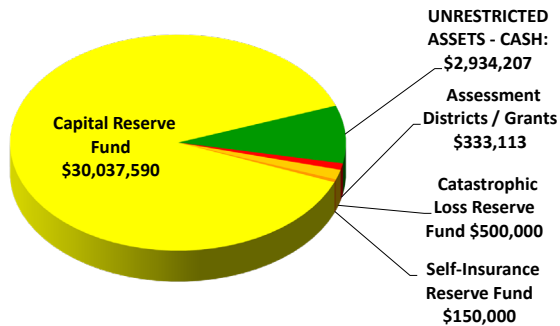
MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
DISTRICT SUMMARY  
JULY 1, 2020 TO OCTOBER 31, 2020

YEAR TO DATE					JULY 1, 2019 TO OCTOBER 31, 2019			
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT
8,550,234	5,720,418	2,829,816	49%	<b>OPERATING REVENUE:</b>	6,927,810	5,718,782	1,209,028	21%
5,324,874	5,609,662	284,787	5%	<b>OPERATING EXPENSE:</b>	5,202,259	5,762,976	560,717	10%
3,225,360	110,756	3,114,603	2812%	<b>NET OPERATING INCOME</b>	1,725,551	(44,194)	1,769,745	-4004%
999,244	4,339,625	(3,340,381)	-77%	<b>ADD NON-OPERATING REVENUE</b>	1,152,693	1,084,564	68,129	6%
409,758	350,205	(59,553)	-17%	<b>LESS NON-OPERATING EXPENSE</b>	448,742	458,896	10,154	2%
589,486	3,989,420	(3,399,934)	-85%	<b>NET NON-OPERATING INCOME</b>	703,952	625,668	78,284	13%
3,814,845	4,100,176	(285,331)	-7%	<b>NET INCOME</b>	2,429,503	581,474	1,848,029	318%

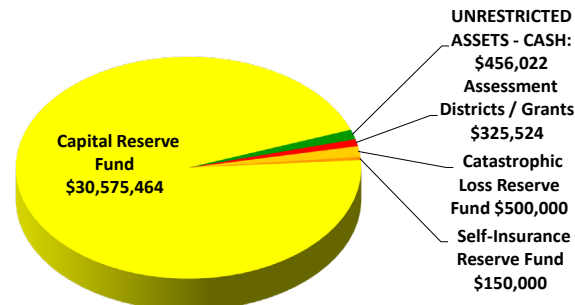
**OTHER INFORMATION**

	9.73	<b>DEBT SERVICE RATIO</b>	4.78
	0.07%	<b>INVESTMENT RETURN</b>	0.18%
	\$ 34,708,247	<b>CASH - JULY 1</b>	\$ 34,961,554
	\$ (753,336)	<b>INCREASE/(DECREASE) IN CASH</b>	\$ (2,954,544)
	\$ 33,954,911	<b>CASH - END OF PERIOD</b>	\$ 32,007,010
	\$ 2,934,207	<b>UNRESTRICTED CASH</b>	\$ 456,022
	\$ 31,020,703	<b>RESTRICTED CASH</b>	\$ 31,550,988
	\$ 33,954,911	<b>CASH IN CUSTODY OF MSWD</b>	\$ 32,007,010
<b>WELLS FARGO</b>	\$ 21,252	<b>RESTRICTED - ASSESSMENT DISTRICTS</b>	\$ 13,663
<b>CALTRUST</b>	\$ 6,429,918	<b>RESTRICTED - SHORT TERM FUND</b>	\$ 5,019,275
<b>CALTRUST</b>	\$ 22,021,921	<b>RESTRICTED - MEDIUM TERM FUND</b>	\$ 21,300,941
<b>CALTRUST</b>	\$ 2,547,612	<b>RESTRICTED - LIQUIDITY FUND</b>	\$ 5,217,109
	\$ 31,020,703	<b>RESTRICTED TOTAL CASH</b>	\$ 31,550,988

**Total Cash In Custody of MSWD 2021**



**Total Cash In Custody of MSWD 2020**



**MISSION SPRINGS WATER DISTRICT**

**FINANCIAL REPORT**

**OCTOBER 31, 2020**

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

OCTOBER 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"						
<b>CURRENT ASSETS:</b>								
Cash	F	978,615	6,327	963,612	985,654	2,934,207	3,758,832	3,758,832
Accounts receivable-								
Water and sewer		3,408,891	28,789	2,015,826		5,453,506	2,724,581	2,724,581
Other		809,119	10,264	569,033	0	1,388,415	1,409,712	1,409,712
Reimbursable jobs		35,259	0	(5,480)	50,072	79,851	79,787	79,787
Prepaid expenses					81,539	81,539	270,145	270,145
Inventory					460,814	460,814	420,183	420,183
Total current assets		5,231,883	45,380	3,542,991	1,578,078	10,398,333	8,663,240	8,663,240
<b>RESTRICTED ASSETS:</b>								
Cash	F	14,683,032	(3,631,640)	11,821,467	8,147,844	31,020,703	30,949,414	30,949,414
Assessments receivable				8,701,074		8,701,074	8,667,083	12,803,872
Taxes receivable		167,013	16,125	107,579	158,369	449,087	65,454	65,454
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,401	2,702	0		5,103	5,583	5,583
Total restricted assets		14,852,446	(3,612,812)	20,630,120	8,306,214	40,175,967	39,687,534	44,912,362
<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		(42,188,548)	(1,144,583)	(25,369,320)	(3,406,984)	(72,109,434)	(70,761,037)	(70,761,037)
Total		47,426,990	1,475,431	56,143,411	4,964,518	110,010,350	111,358,748	111,358,748
Construction in progress		9,880,995	0	7,150,270	712,235	17,743,499	16,281,016	16,562,993
Total utility plant		57,307,985	1,475,431	63,293,681	5,676,753	127,753,850	127,639,764	127,921,740
<b>TOTAL ASSETS</b>		77,392,314	(2,092,002)	87,466,792	15,561,045	178,328,150	175,990,537	181,497,342
<b>CURRENT LIABILITIES:</b>								
Accounts payable		135,417	2,363	2,927	1,392,592	1,533,300	2,488,628	2,488,628
Accrued expenses		4,022	0	81,190	826,086	911,298	1,194,589	1,194,589
Customer deposits		345,090	9,920			355,010	372,592	372,592
Current portion of long-term debt		14,371	7,500	428,462		450,333	668,353	908,353
Total current liabilities		498,899	19,783	512,580	2,218,678	3,249,941	4,724,162	4,964,162
<b>LONG-TERM DEBT:</b>								
Notes payable		242,092		8,210,128		8,452,219	8,654,239	8,654,239
Special assessment bonds				66,000		66,000	82,000	4,740,000
Certificates of participation-								
1994 refunding/USDA-certificates			253,401			253,401	253,401	253,401
Total		242,092	253,401	8,276,128	0	8,771,620	8,989,640	13,729,640
Less current portion		(14,371)	(7,500)	(428,462)		(450,333)	(668,353)	(908,353)
Total long-term debt		227,721	245,901	7,847,666	0	8,321,287	8,321,287	12,821,287
<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			2,810	2,148		4,958	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	2,810	3,067,790	5,507,245	8,679,204	8,682,218	8,763,614
<b>TOTAL LIABILITIES</b>		827,980	268,494	11,428,035	7,725,923	20,250,432	21,727,666	26,549,063
<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		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		2,634,065				2,634,065		0
Water fund "IDE"-see SCHEDULE C			(72,549)			(72,549)		0
Sewer fund-see SCHEDULE D				1,205,612		1,205,612		0
General fund-see SCHEDULE E					47,717	47,717		0
Total net assets		76,564,334	(2,360,496)	76,038,757	7,835,121	158,077,716	154,262,871	154,948,279
<b>TOTAL LIABILITIES AND NET ASSETS</b>		77,392,314	(2,092,002)	87,466,792	15,561,045	178,328,149	175,990,537	181,497,342

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

	YEAR TO DATE					2020-2021		
	CURRENT			FAVORABLE	FAVORABLE	ADOPTED BUDGET		
	MONTH			(UNFAVORABLE)	(UNFAVORABLE)		REMAINING BUDGET	
	ACTUAL	ACTUAL	BUDGET	VARIANCE	VARIANCE	TOTAL	AMOUNT	PERCENT
				AMOUNT	PERCENT			
<b>OPERATING REVENUE:</b>								
Water fund	1,714,517	5,714,431	3,572,186	2,142,245	60%	10,716,560	5,002,129	47%
Sewer fund	631,666	2,835,803	2,148,232	687,571	32%	6,444,700	3,608,897	56%
General fund	0	0	0	0	0%	0	0	0%
<b>TOTAL OPERATING REVENUE</b>	<b>2,346,183</b>	<b>8,550,234</b>	<b>5,720,418</b>	<b>2,829,816</b>	<b>49%</b>	<b>17,161,260</b>	<b>8,611,026</b>	
<b>OPERATING EXPENSE:</b>								
Water fund	783,939	3,485,840	3,855,791	369,951	10%	11,458,872	7,973,032	70%
Sewer fund	447,312	1,839,035	1,753,871	(85,164)	-5%	5,352,715	3,513,681	66%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
<b>TOTAL OPERATING EXPENSE</b>	<b>1,231,251</b>	<b>5,324,874</b>	<b>5,609,662</b>	<b>284,787</b>	<b>5%</b>	<b>16,811,587</b>	<b>11,486,713</b>	<b>68%</b>
<b>NET OPERATING INCOME(LOSS)</b>	<b>1,114,932</b>	<b>3,225,360</b>	<b>110,756</b>	<b>3,114,603</b>		<b>349,673</b>	<b>(2,875,686)</b>	
<b>ADD NON-OPERATING REVENUE</b>								
Water fund	122,468	399,289	874,257	(474,968)	-54%	2,594,482	2,195,193	85%
Sewer fund	90,528	401,193	3,219,096	(2,817,903)	-88%	9,655,267	9,254,074	96%
General fund	44,096	198,762	246,272	(47,510)	-19%	738,810	540,048	73%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>257,092</b>	<b>999,244</b>	<b>4,339,625</b>	<b>(3,340,381)</b>	<b>-77%</b>	<b>12,988,559</b>	<b>11,989,315</b>	
<b>LESS NON-OPERATING EXPENSE</b>								
Water fund	1,961	66,365	6,933	(59,432)	-857%	32,905	(33,460)	-102%
Sewer fund	48,107	192,349	192,228	(121)	0%	576,684	384,335	67%
General fund - P.E.R.S. Prior Year Costs	37,761	151,045	151,044	(1)	0%	453,134	302,089	67%
<b>TOTAL NON-OPERATING EXPENSE</b>	<b>87,829</b>	<b>409,758</b>	<b>350,205</b>	<b>(59,553)</b>	<b>-17%</b>	<b>1,062,723</b>	<b>652,965</b>	
<b>NET NON-OPERATING INCOME(LOSS)</b>	<b>169,263</b>	<b>589,486</b>	<b>3,989,420</b>	<b>(3,399,934)</b>		<b>11,925,836</b>	<b>11,336,350</b>	
<b>NET INCOME(LOSS)</b>	<b>1,284,195</b>	<b>3,814,845</b>	<b>4,100,176</b>	<b>(285,331)</b>	<b>-7%</b>	<b>12,275,509</b>	<b>8,460,664</b>	<b>69%</b>

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

	2021				YEAR ENDING JUNE 30, 2020 COMBINED
	WATER	SEWER	GENERAL	COMBINED	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Net operating income (loss)	2,228,592	996,768	0	3,225,360	814,474
Add (deduct) items not affecting cash in the year:					
Depreciation	700,887	560,854	86,657	1,348,397	4,002,490
Amortization	480	0		480	1,440
(Increase) Decrease in accounts receivable	(1,175,999)	(1,531,629)	0	(2,707,628)	(128,097)
(Increase) Decrease in assessments receivable	0	(33,992)	0	(33,992)	743,471
(Increase) Decrease in taxes receivable	(155,969)	(91,369)	(136,295)	(383,632)	(9,168)
(Increase) Decrease in reimbursable job deposits	8,695	(7,939)	(820)	(64)	78,090
(Increase) Decrease in inventory			(40,631)	(40,631)	45,535
(Increase) Decrease in prepaid expenses			188,606	188,606	17,379
Increase (Decrease) in construction deposits	0	0	0	0	(152,000)
Increase (Decrease) in customer deposits	(17,582)	0	0	(17,582)	19,460
Increase (Decrease) in accounts payable	128,771	(1)	(1,084,098)	(955,328)	1,483,284
Increase (Decrease) in accrued liabilities	1,237	(6,513)	(281,028)	(286,304)	(170,207)
Increase (Decrease) in P.E.R.S. Prior Year Expenses	0	0	(151,045)	(151,045)	(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	1,719,111	(113,821)	(1,418,652)	186,638	5,883,582
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Backup and front footage fees	171,248	31,100	0	202,348	603,235
Property taxes	204,402	120,241	175,590	500,233	2,125,684
Other	(58,304)	(121)	0	(58,425)	(15,097)
Grants	0	0	0	0	118,248
Net cash provided by noncapital financing activities	317,346	151,220	175,590	644,155	2,832,069
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Net Additions to utility plant	(1,122,672)	(222,426)	(117,385)	(1,462,483)	(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	33,697	260,494	28,952	323,142	1,407,169
Investment income/(loss)	(10,057)	(10,641)	(7,086)	(27,785)	388,946
Net cash (used) by investing activities	(1,099,033)	27,426	(94,213)	(1,165,820)	(1,689,871)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Cost of issuance-amortized	(480)	0	0	(480)	(1,440)
Long-term debt retired	0	(218,020)	0	(218,020)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(7,581)	(192,228)	0	(199,809)	(665,441)
Net cash provided by (used by) financing activities	(8,061)	(410,248)	0	(418,309)	(1,296,855)
<b>INCREASE (DECREASE) IN CASH</b>	929,363	(345,424)	(1,337,275)	(753,336)	5,728,925
<b>BALANCE OF CASH AT BEGINNING OF YEAR</b>	11,106,971	13,130,503	10,470,772	34,708,247	29,232,630
<b>BALANCE OF CASH AT OCTOBER 31, 2020 (Schedule F)</b>	12,036,334	12,785,079	9,133,498	33,954,911	34,961,554

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

SCHEDULE B

		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	33% USED	
OPERATING REVENUE		1	1,692,515	877,511	815,004	5,615,889	3,509,034	2,106,855	160%	10,527,110	4,911,221	53%
OPERATING EXPENSE:												
Pumping-												
		29,945	30,694	749	112,592	122,776	10,184	92%	368,328	255,736	31%	
	5	4,568	7,007	2,439	22,225	28,028	5,803	79%	84,084	61,859	26%	
	4	16,168	19,371	3,203	65,267	77,484	12,217	84%	232,452	167,185	28%	
		88,476	68,150	(20,326)	352,556	272,600	(79,956)	129%	817,800	465,244	43%	
		1,168	34,261	33,093	104,205	142,854	38,649	73%	442,699	338,494	24%	
		140,325	159,483	19,158	656,845	643,742	(13,103)	102%	1,945,363	1,288,518	34%	
Transmission and distribution-												
		43,202	39,168	(4,034)	173,450	156,672	(16,778)	111%	470,016	296,566	37%	
	5	7,178	10,619	3,441	41,514	42,476	962	98%	127,428	85,914	33%	
	4	23,601	27,392	3,791	104,136	109,568	5,432	95%	328,704	224,568	32%	
		30,256	35,030	4,774	124,192	240,330	116,138	52%	545,939	421,747	23%	
		104,237	112,209	7,972	443,292	549,046	105,754	81%	1,472,087	1,028,795	30%	
Customer accounts-												
		22,877	42,102	19,225	93,383	168,408	75,025	55%	505,224	411,841	18%	
	5	3,427	11,500	8,073	18,135	46,000	27,865	39%	138,000	119,865	13%	
	4	12,323	30,348	18,026	54,067	121,392	67,325	45%	364,176	310,109	15%	
		650	1,000	350	2,419	23,600	21,181	100%	25,980	23,561	9%	
		39,277	84,950	45,673	168,004	359,400	191,396	47%	1,033,380	865,376	16%	
Other operating-												
		6,662	9,265	2,603	27,811	37,060	9,249	75%	111,180	83,369	25%	
		4,313	1,100	(3,213)	4,313	4,400	88	98%	13,200	8,888	33%	
		7,640	5,000	(2,640)	14,573	18,000	3,428	81%	70,300	55,728	21%	
		168,104	173,284	5,180	679,829	700,550	20,721	97%	2,086,823	1,406,994	33%	
	E	287,015	330,355	43,341	1,325,233	1,318,884	(6,349)	100%	4,048,096	2,722,863	33%	
TOTAL OPERATING EXPENSE			757,572	875,646	118,074	3,319,899	3,631,082	311,183	91%	10,780,429	7,460,529	31%
NET OPERATING INCOME(LOSS)			934,943	1,865	933,079	2,295,990	(122,048)	2,418,038		(253,319)	(2,549,309)	
ADD NON-OPERATING REVENUE		1	120,520	221,044	(100,524)	399,450	884,176	(484,726)	45%	2,652,498	2,253,048	15%
Total			1,055,463	222,909	832,555	2,695,440	762,128	1,933,312		2,399,179	(296,260)	
LESS NON-OPERATING EXPENSE		1	919	947	28	61,375	2,765	(58,610)	2220%	19,801	(41,574)	310%
NET INCOME(LOSS)		A	1,054,544	221,962	832,582	2,634,065	759,363	1,874,702	-347%	2,379,378	(254,686)	111%

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

SCHEDULE 1

	SEE  SCH	CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
		ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	OF YEAR TO DATE	ADOPTED BUDGET		
				(UNFAVORABLE)			(UNFAVORABLE)		TOTAL	REMAINING	33%
				VARIANCE			VARIANCE				
OPERATING REVENUE:											
Water service charge-residential		290,515	183,333	107,182	892,046	733,332	158,714	122%	2,200,000	1,307,954	41%
Water service charge-commercial		23,715	16,500	7,215	75,282	66,000	9,282	114%	198,000	122,718	38%
Water service charge-landscape		8,547	6,500	2,047	29,378	26,000	3,378	113%	78,000	48,622	38%
Water service charge-construction		1,320	1,000	320	5,040	4,000	1,040	126%	12,000	6,960	42%
Water consumption-residential		871,404	416,667	454,737	2,882,157	1,666,668	1,215,489	173%	5,000,000	2,117,843	58%
Water consumption-commercial		114,171	54,166	60,005	384,272	216,664	167,608	177%	650,000	265,728	59%
Water consumption-landscape		174,280	116,666	57,614	685,320	466,664	218,656	147%	1,400,000	714,680	49%
Water consumption-construction		28,108	7,500	20,608	145,419	30,000	115,419	485%	90,000	(55,419)	162%
Drought surcharge fees		0	0	0	0	0	0	0%	0	0	0%
Reconnect/disconnect fees		1,850	12,500	(10,650)	6,725	50,000	(43,275)	13%	150,000	143,275	4%
New meter installations		12,954	1,140	11,814	32,784	4,560	28,224	719%	13,680	(19,104)	240%
Temporary const. meter installations		105	0	105	560	0	560	#DIV/0!	0	(560)	#DIV/0!
Backflow device maintenance fees		10,493	7,500	2,993	34,750	30,000	4,750	116%	90,000	55,250	39%
R.P. & double check installations		0	505	(505)	1,010	1,010	0	100%	3,030	2,020	33%
Fire flow charges		22,221	8,334	13,887	65,379	33,336	32,043	196%	100,000	34,621	65%
Fire flow tests		2,483	300	2,183	5,348	1,200	4,148	446%	3,600	(1,748)	149%
Unauthorized water use penalties		0	150	(150)	0	600	(600)	0%	1,800	1,800	0%
Returned check service charges		525	50	475	2,000	200	1,800	1000%	600	(1,400)	333%
Site rental - microwave station		2,217	6,200	(3,983)	20,615	24,800	(4,185)	83%	74,400	53,785	28%
Delinquent charges		107,175	18,750	88,425	267,220	75,000	192,220	356%	225,000	(42,220)	119%
Standby maintenance fees		19,500	19,500	0	78,000	78,000	0	100%	234,000	156,000	33%
Lien recordation/release fees		931	250	681	2,584	1,000	1,584	258%	3,000	416	86%
Total	B	1,692,515	877,511	815,004	5,615,889	3,509,034	2,106,855	160%	10,527,110	4,911,221	53%
NON-OPERATING INCOME:											
Capacity fees		71,129	41,667	29,462	171,248	166,668	4,580	103%	500,000	328,752	34%
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		10,334	17,222	(6,888)	45,255	68,888	(23,633)	66%	206,664	161,409	22%
Investment income/(loss)		(10,016)	16,737	(26,753)	(13,345)	66,948	(80,293)	-20%	200,844	214,189	-7%
Property taxes		49,073	49,075	(2)	196,292	196,301	(9)	100%	588,875	392,583	33%
Grants		0	96,343	(96,343)	0	385,371	(385,371)	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	120,520	221,044	(100,524)	399,450	884,176	(484,726)	45%	2,652,498	2,253,048	15%
NON-OPERATING EXPENSE:											
Interest		988	879	(109)	3,821	2,493	(1,328)	153%	9,525	5,704	40%
County administrative charges		84	0	(84)	203	0	(203)	#DIV/0!	0	(203)	#DIV/0!
Trustee fees C.O.P.'s		0	0	0	0	0	0	0%	0	0	0%
Amortization of C.O.P. discount		0	0	0	0	0	0	0%	0	0	0%
Amortization of C.O.P. issuance costs		18	18	0	72	72	0	100%	216	144	33%
Uncollectable Accounts		(170)	50	220	57,279	200	(57,079)	28639%	10,060	(47,219)	569%
Prior year (income) expense		0	0	0	0	0	0	0%	0	0	0%
Total	B	919	947	28	61,375	2,765	(58,610)	2220%	19,801	(41,574)	310%

MISSION SPRINGS WATER DISTRICT  
WATER FUND "IDE"  
INCOME STATEMENT  
JULY 1, 2020 TO OCTOBER 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	33% USED
OPERATING REVENUE	2	22,002	15,788	6,214	98,542	63,152	35,390	156%	189,450	90,908	52%
OPERATING EXPENSE:											
Pumping-											
		2,855	1,960	(895)	10,327	7,840	(2,487)	132%	23,520	13,193	44%
	5	400	447	47	1,817	1,788	(29)	102%	5,364	3,547	34%
	4	1,525	1,236	(289)	5,876	4,944	(932)	119%	14,832	8,956	40%
		1,837	4,170	2,333	15,815	16,680	865	95%	50,047	34,232	32%
		4,846	8,649	3,803	21,707	34,595	12,888	63%	106,787	85,080	20%
		11,464	16,462	4,998	55,542	65,847	10,305	84%	200,550	145,008	28%
Transmission and distribution-											
		375	2,500	2,125	9,207	10,000	793	92%	30,000	20,793	31%
	5	45	678	633	2,089	2,712	623	77%	8,136	6,047	26%
	4	197	1,748	1,551	5,538	6,992	1,454	79%	20,976	15,438	26%
		0	1,810	1,810	0	10,330	10,330	0%	26,455	26,455	0%
		617	6,736	6,119	16,833	30,034	13,201	56%	85,567	68,734	20%
Customer accounts-											
		0	2,647	2,647	147	10,588	10,441	1%	31,764	31,617	0%
	5	0	725	725	39	2,900	2,861	1%	8,700	8,661	0%
	4	0	1,909	1,909	89	7,636	7,547	1%	22,908	22,819	0%
		0	0	0	0	0	0	0%	0	0	0%
		0	5,281	5,281	275	21,124	20,849	1%	63,372	63,097	0%
Other operating-											
		0	591	591	0	2,364	2,364	0%	7,092	7,092	0%
		115	25	(90)	115	100	(15)	115%	300	185	38%
		0	0	0	0	0	0	0%	0	0	0%
		5,264	5,264	(0)	21,058	21,056	(2)	100%	63,173	42,115	33%
	E	8,907	21,087	12,179	72,117	84,184	12,067	86%	258,389	186,272	28%
TOTAL OPERATING EXPENSE		26,367	55,446	29,079	165,940	224,709	58,769	74%	678,443	512,503	24%
NET OPERATING INCOME(LOSS)		(4,365)	(39,658)	(35,292)	(67,399)	(161,557)	(94,158)	42%	(488,993)	(421,594)	14%
ADD NON-OPERATING REVENUE	2	1,948	(5,198)	7,146	(160)	(9,919)	9,759	2%	(58,016)	(57,856)	0%
Total		(2,417)	(44,856)	42,438	(67,559)	(171,476)	103,917	39%	(547,009)	(479,450)	12%
LESS NON-OPERATING EXPENSE	2	1,042	1,042	0	4,990	4,168	(822)	120%	13,104	8,114	38%
NET INCOME(LOSS)	A	(3,459)	(45,898)	42,438	(72,549)	(175,644)	103,095	41%	(560,113)	(487,564)	13%



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

SCHEDULE 2

		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	33% USED
OPERATING REVENUE:											
		5,977	5,000	977	24,877	20,000	4,877	124%	60,000	35,123	41%
		155	100	55	564	400	164	141%	1,200	636	47%
		18	0	18	62	0	62	0%	0	(62)	0%
		0	0	0	0	0	0	0%	0	0	0%
		11,650	8,313	3,337	58,801	33,252	25,549	177%	99,750	40,949	59%
		0	100	(100)	11	400	(389)	3%	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	400	(350)	13%	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%
		131	75	56	450	300	150	150%	900	450	50%
		0	0	0	0	0	0	0%	0	0	0%
		191	100	91	704	400	304	176%	1,200	496	59%
		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	50	0	50	#DIV/0!	0	(50)	#DIV/0!
		0	0	0	0	0	0	0%	0	0	0%
		2,685	1,000	1,685	8,484	4,000	4,484	212%	12,000	3,516	71%
		1,000	1,000	0	4,000	4,000	0	100%	12,000	8,000	33%
		196	0	196	490	0	490	0%	0	(490)	0%
C	Total	22,002	15,788	6,214	98,542	63,152	35,390	156%	189,450	90,908	52%
NON-OPERATING INCOME:											
		0	0	0	0	0	0	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%
		(2,585)	(3,600)	1,015	(11,559)	(14,400)	2,841	80%	(43,200)	(31,641)	27%
		2,505	(3,625)	6,130	3,288	(3,625)	6,913	-91%	(43,500)	(46,788)	-8%
		2,028	2,027	1	8,110	8,106	4	100%	24,331	16,221	33%
		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	Total	1,948	(5,198)	7,146	(160)	(9,919)	9,759	2%	(58,016)	(57,856)	0%
NON-OPERATING EXPENSE:											
		940	940	0	3,760	3,760	0	100%	11,280	7,520	33%
		0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
		102	102	0	408	408	0	100%	1,224	816	33%
		0	0	0	822	0	(822)	#DIV/0!	600	(222)	137%
		0	0	0	0	0	0	0%	0	0	0%
C	Total	1,042	1,042	0	4,990	4,168	(822)	120%	13,104	8,114	38%

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

SCHEDULE D

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021			
SEE				FAVORABLE (UNFAVORABLE)			(UNFAVOR) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET			
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	33% USED	
OPERATING REVENUE		3	631,666	537,058	94,608	2,835,803	2,148,232	687,571	132%	6,444,700	3,608,897	44%
OPERATING EXPENSE:												
Collection-												
		15,707	11,395	(4,312)	44,469	45,580	1,111	98%	136,740	92,271	33%	
	5	2,280	3,016	736	8,862	12,064	3,202	73%	36,192	27,330	24%	
	4	8,481	7,833	(648)	25,493	31,332	5,839	81%	93,996	68,503	27%	
		6,947	13,582	6,635	82,886	55,378	(27,508)	150%	164,050	81,164	51%	
		33,416	35,826	2,410	161,710	144,354	(17,356)	112%	430,978	269,268	38%	
Treatment-												
		45,573	39,921	(5,652)	168,382	159,684	(8,698)	105%	479,052	310,670	35%	
	5	5,920	8,109	2,189	27,876	32,436	4,560	86%	97,308	69,432	29%	
	4	24,122	25,389	1,267	94,962	101,556	6,594	94%	304,668	209,706	31%	
		15,374	16,549	1,175	84,668	66,195	(18,473)	128%	198,587	113,919	43%	
		41,601	47,706	6,105	168,790	196,538	27,748	86%	648,019	479,229	26%	
		132,590	137,674	5,084	544,678	556,409	11,731	98%	1,727,634	1,182,956	32%	
Other operating-												
		6,405	6,073	(332)	25,094	24,292	(802)	103%	72,876	47,782	34%	
		1,323	150	(1,173)	1,323	600	(723)	220%	1,800	478	73%	
		140,193	131,047	(9,146)	560,854	524,272	(36,582)	107%	1,572,656	1,011,802	36%	
	E	133,386	126,228	(7,158)	545,377	503,944	(41,433)	108%	1,546,771	1,001,395	35%	
TOTAL OPERATING EXPENSE			447,312	436,998	(10,314)	1,839,035	1,753,871	(85,164)	105%	5,352,715	3,513,681	34%
NET OPERATING INCOME(LOSS)			184,354	100,060	104,921	996,768	394,361	602,407	253%	1,091,985	95,217	91%
ADD NON-OPERATING REVENUE		3	90,528	805,909	(715,381)	401,193	3,219,096	(2,817,903)	12%	9,655,267	9,254,074	4%
Total			274,882	905,969	(631,087)	1,397,961	3,613,457	(2,215,496)	39%	10,747,252	9,349,291	13%
LESS NON-OPERATING EXPENSE		3	48,107	48,057	50	192,349	192,228	(121)	100%	576,684	384,335	33%
NET INCOME(LOSS)		A	226,775	857,912	(631,137)	1,205,612	3,421,229	(2,215,618)	35%	10,170,568	8,964,956	12%

MISSION SPRINGS WATER DISTRICT  
SEWER FUND  
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE  
JULY 1, 2020 TO OCTOBER 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	33%	
						AMOUNT	BUDGET		AMOUNT	USED	
OPERATING REVENUE:											
	Service charge - residential	512,835	483,333	29,502	2,486,537	1,933,332	553,205	129%	5,800,000	3,313,463	43%
	Service charge - commercial	117,906	52,500	65,406	345,340	210,000	135,340	164%	630,000	284,660	55%
	Fats, oils and grease fees	0	300	(300)	225	1,200	(975)	19%	3,600	3,375	6%
	Standby maintenance fee	925	925	0	3,700	3,700	0	100%	11,100	7,400	33%
D	Total	631,666	537,058	94,608	2,835,803	2,148,232	687,571	132%	6,444,700	3,608,897	44%
NON-OPERATING REVENUE:											
	Capacity fees	5,040	2,520	2,520	31,100	5,040	26,060	617%	12,600	(18,500)	247%
	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	63,595	66,324	(2,729)	260,494	265,796	(5,302)	98%	797,889	537,395	33%
	Investment income/(loss)	(8,167)	12,838	(21,005)	(10,641)	51,352	(61,993)	-21%	154,056	164,697	-7%
	Property taxes	30,060	30,061	(1)	120,241	120,244	(3)	100%	360,722	240,481	33%
	Grants	0	694,166	(694,166)	0	2,776,664	(2,776,664)	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	90,528	805,909	(715,381)	401,193	3,219,096	(2,817,903)	12%	9,655,267	9,254,074	4%
NON-OPERATING EXPENSE:											
	Interest expense	48,057	48,057	0	192,228	192,228	0	100%	576,684	384,456	33%
	County administrative charges	50	0	(50)	121	0	(121)	0%	0	(121)	0%
	Trustee fees C.O.P.'s	0	0	0	0	0	0	0%	0	0	0%
	Amortization of C.O.P. discount	0	0	0	0	0	0	0%	0	0	0%
	Amortization of C.O.P. issuance costs	0	0	0	0	0	0	0%	0	0	0%
	Prior year (income) expense	0	0	0	0	0	0	0%	0	0	0%
D	Total	48,107	48,057	(50)	192,349	192,228	(121)	100%	576,684	384,335	33%

MISSION SPRINGS WATER DISTRICT  
GENERAL FUND INCOME STATEMENT  
JULY 1, 2020 TO OCTOBER 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	33%
							AMOUNT	BUDGET		AMOUNT	USED
<b>REVENUES &amp; EXPENSES NOT SUBJECT TO FUND TRANSFER:</b>											
		43,898	43,898	(1)	175,590	175,592	(2)	100%	526,770	351,180	33%
		5,905	10,350	(4,445)	28,952	41,400	(12,448)	70%	124,200	95,248	23%
		(5,706)	7,320	(13,026)	(7,086)	29,280	(36,366)	-24%	87,840	94,926	-8%
		(37,761)	(37,761)	(0)	(151,045)	(151,044)	(1)	100%	(453,134)	(302,089)	33%
		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%
		6,335	23,807	(17,472)	47,717	95,228	(47,511)	50%	285,676	237,959	17%
<b>GENERAL OPERATING EXPENSE:</b>											
<b>Customer accounts-</b>											
		28,568	3,733	(24,835)	102,294	14,932	(87,362)	685%	44,796	(57,498)	228%
	5	4,459	925	(3,534)	20,390	3,700	(16,690)	551%	11,100	(9,290)	184%
	4	15,472	2,638	(12,834)	59,325	10,552	(48,773)	562%	31,656	(27,669)	187%
		13,126	13,775	649	47,514	5,120	(42,394)	928%	102,420	54,906	46%
		61,625	21,071	(40,554)	229,523	34,304	(195,219)	669%	189,972	(39,551)	121%
<b>Buildings and grounds-</b>											
		503	969	466	1,755	3,876	2,121	45%	11,628	9,873	15%
	5	46	157	111	205	628	423	33%	1,884	1,679	11%
	4	257	637	380	948	2,548	1,600	37%	7,644	6,696	12%
		6,452	12,788	6,336	26,824	51,352	24,528	52%	154,056	127,232	17%
		7,259	14,551	7,292	29,732	58,404	28,672	51%	175,212	145,480	17%
<b>Vehicle maintenance-</b>											
		1,106	1,453	347	3,967	5,812	1,845	68%	17,436	13,469	23%
	5	102	235	133	464	940	476	49%	2,820	2,356	16%
	4	566	956	390	2,150	3,824	1,675	56%	11,472	9,323	19%
		27,298	33,559	6,261	120,069	134,236	14,167	89%	398,908	278,839	30%
		29,072	36,203	7,131	126,650	144,812	18,162	87%	430,636	303,986	29%
<b>Administration-</b>											
		88,341	77,478	(10,863)	317,179	309,912	(7,267)	102%	891,274	574,095	36%
	5	7,144	9,262	2,118	32,522	37,048	4,526	88%	111,148	78,626	29%
	4	44,522	46,461	1,939	165,829	185,844	20,015	89%	557,542	391,713	30%
		35,372	76,102	40,730	239,292	311,854	72,562	77%	937,458	698,166	26%
		175,380	209,303	33,923	754,823	844,658	89,836	89%	2,497,422	1,742,600	30%
<b>Board of directors-</b>											
		247	4,492	4,245	906	17,968	17,062	5%	53,904	52,998	2%
	5	43	922	879	210	3,688	3,478	6%	11,064	10,854	2%
	4	136	3,065	2,929	537	12,260	11,723	4%	36,780	36,243	1%
		2,700	5,000	2,300	11,700	20,000	8,300	59%	60,000	48,300	20%
		8,105	9,500	1,395	32,424	38,000	5,576	85%	114,000	81,576	28%
		650	4,100	3,450	(2,171)	15,400	17,571	-14%	87,700	89,871	-2%
		11,882	27,079	15,197	43,607	107,316	63,709	41%	363,448	319,841	12%

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

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
SEE				FAVORABLE			FAVORABLE	OF YEAR TO	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	(UNFAVORABLE)	ACTUAL	BUDGET	(UNFAVORABLE)	DATE	TOTAL	REMAINING	33%
				VARIANCE			VARIANCE			AMOUNT	USED
				AMOUNT			AMOUNT	BUDGET			
GENERAL OPERATING EXPENSE:											
Public affairs-											
		5,561	4,250	(1,311)	22,551	17,000	(5,551)	133%	51,000	28,449	44%
		736	684	(52)	4,052	2,736	(1,316)	148%	8,208	4,157	49%
5		2,950	2,793	(157)	12,886	11,172	(1,714)	115%	33,516	20,630	38%
4		11,579	20,359	8,780	56,341	57,436	1,095	98%	257,303	200,962	22%
	Total	20,826	28,086	7,260	95,829	88,344	(7,485)	108%	350,027	254,198	27%
Human resources-											
		8,800	7,124	(1,676)	31,791	28,496	(3,295)	112%	85,488	53,697	37%
		1,002	1,377	375	4,616	5,508	892	84%	16,524	11,908	28%
5		4,592	4,813	221	17,615	19,252	1,637	91%	57,756	40,141	30%
4		4,567	6,793	2,226	4,109	19,299	15,190	21%	60,371	56,262	7%
	Total	18,960	20,107	1,147	58,132	72,555	14,423	80%	220,139	162,007	26%
Engineering and planning-											
		15,985	8,904	(7,081)	78,838	35,616	(43,222)	221%	106,848	28,010	74%
		2,209	1,964	(245)	11,489	7,856	(3,633)	146%	23,568	12,079	49%
5		8,523	6,154	(2,369)	43,956	24,616	(19,340)	179%	73,848	29,892	60%
4		18,469	25,457	6,988	105,323	145,854	40,531	72%	429,738	324,415	25%
	Total	45,186	42,479	(2,707)	239,606	213,942	(25,664)	112%	634,002	394,396	38%
Accounting-											
		12,334	12,886	552	47,633	51,544	3,911	92%	154,632	106,999	31%
		1,896	3,028	1,132	9,294	12,112	2,818	77%	36,336	27,042	26%
5		6,666	9,010	2,344	27,565	36,040	8,475	76%	108,120	80,555	25%
4		40,952	34,070	(6,882)	121,501	136,280	14,779	89%	416,844	295,343	29%
	Total	61,848	58,994	(2,854)	205,992	235,976	29,984	87%	715,932	509,940	29%
Other general operating-											
		11,027	14,720	3,693	54,413	58,880	4,467	92%	176,640	122,227	31%
		0	0	0	3,375	5,000	1,625	68%	31,000	27,625	11%
		0	0	0	0	0	0	0%	0	0	0%
		0	50,000	50,000	142,095	200,000	57,905	71%	600,000	457,905	24%
		0	0	0	0	20,000	20,000	0%	20,000	20,000	0%
		21,143	10,964	(10,179)	86,657	45,939	(40,718)	189%	133,651	46,994	65%
	Total operating expenses	464,208	533,557	69,349	2,070,434	2,130,130	59,696	97%	6,538,081	4,467,647	32%
Less - Fund transfers:											
		(151)	(1,948)	(1,797)	(519)	(7,776)	(7,257)	7%	(23,867)	(23,348)	2%
		0	(4,861)	(4,861)	(1,053)	(19,406)	(18,353)	5%	(59,564)	(58,511)	2%
		(3,016)	(12,182)	(9,166)	(15,424)	(48,635)	(33,210)	32%	(149,276)	(133,851)	10%
		(28,757)	(22,339)	6,418	(97,206)	(89,186)	8,020	109%	(273,742)	(176,536)	36%
		(287,015)	(330,355)	(43,341)	(1,325,233)	(1,318,884)	6,349	100%	(4,048,096)	(2,722,863)	33%
B		0	0	0	0	0	0	0%	0	0	0%
		0	0	0	0	0	0	0%	0	0	0%
		(8,907)	(21,087)	(12,179)	(72,117)	(84,184)	(12,067)	86%	(258,389)	(186,272)	28%
C		(855)	(2,477)	(1,623)	(4,080)	(9,891)	(5,810)	41%	(30,358)	(26,277)	13%
		(2,122)	(12,080)	(9,958)	(9,425)	(48,225)	(38,800)	20%	(148,019)	(138,594)	6%
		(133,386)	(126,228)	7,158	(545,377)	(503,944)	41,433	108%	(1,546,771)	(1,001,395)	35%
D		0	0	0	0	0	(0)	0%	0	0	0%
NET OPERATING EXPENSE											
NET INCOME(LOSS)											
A		6,335	23,807	(17,472)	47,717	95,228	(47,511)	50%	285,676	237,959	17%

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

SCHEDULE 5

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
	SEE			FAVORABLE (UNFAVORABLE)			(UNFAVORABLE) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET		33%
	SCH	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	USED
GENERAL OPERATING FUND:											
Customer accounts	E	4,459	925	(3,534)	20,390	3,700	(16,690)	551%	11,100	(9,290)	184%
Buildings and grounds	E	46	157	111	205	628	423	33%	1,884	1,679	11%
Vehicle maintenance	E	102	235	133	464	940	476	49%	2,820	2,356	16%
Administration	E	7,144	9,262	2,118	32,522	37,048	4,526	88%	111,148	78,626	29%
Board of directors	E	43	922	879	210	3,688	3,478	6%	11,064	10,854	2%
Public affairs	E	736	684	(52)	4,052	2,736	(1,316)	148%	8,208	4,157	49%
Human resources	E	1,002	1,377	375	4,616	5,508	892	84%	16,524	11,908	28%
Engineering and planning	E	2,209	1,964	(245)	11,489	7,856	(3,633)	146%	23,568	12,079	49%
Accounting	E	1,896	3,028	1,132	9,294	12,112	2,818	77%	36,336	27,042	26%
Total		17,639	18,554	915	83,243	74,216	(9,027)	112%	222,652	139,409	37%
Reimbursable jobs		8			29						
Construction in progress		0			56						
Total allocation	6	17,646			83,327						
WATER OPERATING FUND "DHS":											
Pumping	B	4,568	7,007	2,439	22,225	28,028	5,803	79%	84,084	61,859	26%
Transmission and distribution	B	7,178	10,619	3,441	41,514	42,476	962	98%	127,428	85,914	33%
Customer accounts	B	3,427	11,500	8,073	18,135	46,000	27,865	39%	138,000	119,865	13%
Total		15,174	29,126	13,952	81,873	116,504	34,631	70%	349,512	267,639	23%
Reimbursable jobs		154			959						
Construction in progress		1,473			5,635						
Total allocation	6	16,801			88,467						
WATER OPERATING FUND "IDE":											
Pumping	C	400	447	47	1,817	1,788	(29)	102%	5,364	3,547	34%
Transmission and distribution	C	45	678	633	2,089	2,712	623	77%	8,136	6,047	26%
Customer accounts	C	0	725	725	39	2,900	2,861	1%	8,700	8,661	0%
Total		445	1,850	1,405	3,945	7,400	3,455	53%	22,200	18,255	18%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	445			3,945						
SEWER OPERATING FUND:											
Collection	D	2,280	3,016	736	8,862	12,064	3,202	73%	36,192	27,330	24%
Treatment	D	5,920	8,109	2,189	27,876	32,436	4,560	86%	97,308	69,432	29%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		8,200	11,125	2,925	36,738	44,500	7,762	83%	133,500	96,762	28%
Reimbursable jobs		44			235						
Construction in progress		109			559						
Total allocation	6	8,352			37,532						
TOTAL BENEFIT PAY	6	43,244			213,270						

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

SCHEDULE 4

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2020-2021		
	SEE			FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET		
	SCF	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	33% USED
GENERAL OPERATING FUND:											
Customer accounts	E	15,472	2,638	(12,834)	59,325	10,552	(48,773)	562%	31,656	27,669	187%
Buildings and grounds	E	257	637	380	948	2,548	1,600	37%	7,644	(6,696)	12%
Vehicle maintenance	E	566	956	390	2,150	3,824	1,675	56%	11,472	(9,323)	19%
Administration	E	44,522	46,461	1,939	165,829	185,844	20,015	89%	557,542	(391,713)	30%
Board of directors	E	136	3,065	2,929	537	12,260	11,723	4%	36,780	(36,243)	1%
Public affairs	E	2,950	2,793	(157)	12,886	11,172	(1,714)	115%	33,516	(20,630)	38%
Human resources	E	4,592	4,813	221	17,615	19,252	1,637	91%	57,756	(40,141)	30%
Engineering and planning	E	8,523	6,154	(2,369)	43,956	24,616	(19,340)	179%	73,848	(29,892)	60%
Accounting	E	6,666	9,010	2,344	27,565	36,040	8,475	76%	108,120	(80,555)	25%
Total		83,685	76,527	(7,158)	330,811	306,108	(24,703)	108%	918,334	(587,523)	36%
Reimbursable jobs		32			98						
Construction in progress		0			213						
Total allocation	6	83,717			331,122						
WATER OPERATING FUND "DHS":											
Pumping	B	16,168	19,371	3,203	65,267	77,484	12,217	84%	232,452	(167,185)	28%
Transmission and distribution	B	23,601	27,392	3,791	104,136	109,568	5,432	95%	328,704	(224,568)	32%
Customer accounts	B	12,323	30,348	18,026	54,067	121,392	67,325	45%	364,176	(310,109)	15%
Total		52,092	77,111	25,019	223,469	308,444	84,975	72%	925,332	(701,863)	24%
Reimbursable jobs		516			2,774						
Construction in progress		5,237			16,203						
Total allocation	6	57,844			242,446						
WATER OPERATING FUND "IDE":											
Pumping	C	1,525	1,236	(289)	5,876	4,944	(932)	119%	14,832	(8,956)	40%
Transmission and distribution	C	197	1,748	1,551	5,538	6,992	1,454	79%	20,976	(15,438)	26%
Customer accounts	C	0	1,909	1,909	89	7,636	7,547	1%	22,908	(22,819)	0%
Total		1,722	4,893	3,171	11,503	19,572	8,069	59%	58,716	(47,213)	20%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	1,722			11,503						
SEWER OPERATING FUND:											
Collection	D	8,481	7,833	(648)	25,493	31,332	5,839	81%	93,996	(68,503)	27%
Treatment	D	24,122	25,389	1,267	94,962	101,556	6,594	94%	304,668	(209,706)	31%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		32,604	33,222	618	120,454	132,888	12,434	91%	398,664	(278,210)	30%
Reimbursable jobs		290			1,261						
Construction in progress		463			1,930						
Total allocation	6	33,356			123,644						
TOTAL FRINGE BENEFITS	6	176,639			708,716						

MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
EMPLOYEE BENEFITS  
JULY 1, 2020 TO OCTOBER 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	33% USED	
<b>BENEFIT PAY:</b>											
	Sick leave	16,338	16,338	0	65,352	65,352	0	100%	196,056	130,704	33%
	W.C.I. injuries	0	208	208	0	832	832	0%	2,496	2,496	0%
	Vacation	23,822	23,822	0	95,288	95,288	0	100%	285,864	190,576	33%
	Bereavement	0	417	417	885	1,668	783	53%	5,004	4,119	18%
	Holidays	0	16,813	16,813	30,526	67,252	36,726	45%	201,756	171,230	15%
	Optional Holiday	2,803	4,585	1,782	20,749	18,340	(2,409)	113%	55,020	34,271	38%
	Jury duty	282	150	(132)	470	600	130	78%	1,800	1,330	26%
	Military pay	0	0	0	0	0	0	0%	0	0	0%
	Reimbursements	0	42	42	0	168	168	0%	504	504	0%
	Total to allocate	43,244	62,375	19,131	213,270	249,500	36,230	85%	748,500	535,230	28%
<b>Allocations:</b>											
	General operating fund	5	17,646		83,327						
	Water operating fund "DHS"	5	16,801		88,467						
	Water operating fund "IDE"	5	445		3,945						
	Sewer operating fund	5	8,352		37,532						
	Total allocations		43,244	0	213,270	0					
	<b>Direct labor</b>		346,885		1,303,750				3,454,106		38%
	<b>Benefit pay percent</b>		12%		16%				22%		
<b>FRINGE BENEFITS:</b>											
	Health insurance	83,419	88,878	5,459	331,378	355,512	24,134	93%	1,066,536	735,158	31%
	Dental insurance	4,208	4,514	306	16,774	18,056	1,282	93%	54,168	37,394	31%
	Eye care insurance	901	929	28	3,429	3,716	287	92%	11,148	7,719	31%
	Life insurance	1,705	3,019	1,314	6,738	12,076	5,338	56%	36,228	29,490	19%
	Weekly income & LTD	1,412	770	(642)	5,579	3,080	(2,499)	181%	9,240	3,661	60%
	Retiree's insurance	0	1,860	1,860	0	7,440	7,440	0%	22,320	22,320	0%
	Federal payroll taxes	24,594	28,297	3,703	103,031	113,188	10,157	91%	339,564	236,533	30%
	State payroll taxes	38	715	677	430	2,860	2,430	15%	8,580	8,150	5%
	Worker compensation insurance	6,600	10,385	3,785	26,398	41,540	15,142	64%	124,620	98,222	21%
	Retirement	53,362	56,442	3,080	212,859	226,768	13,909	94%	681,504	468,645	31%
	Retirement professional fees	400	525	125	2,100	1,100	(1,000)	191%	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	176,639	196,334	19,695	708,716	785,336	76,620	90%	2,356,008	1,647,292	30%
<b>Allocations:</b>											
	General operating fund	4	83,717		331,122						
	Water operating fund "DHS"	4	57,844		242,446						
	Water operating fund "IDE"	4	1,722		11,503						
	Sewer operating fund	4	33,356		123,644						
	Total allocations		176,639	0	708,716	0					
	<b>Direct labor</b>		346,885		1,303,750				3,454,106		
	<b>Fringe benefit percent</b>		51%		54%				68%		
	<b>Total employee benefits</b>		219,883		921,986				3,104,508		
	<b>Direct labor</b>		346,885		1,303,750				3,454,106		38%
	<b>Employee benefits percent</b>		63%		71%				90%		



MISSION SPRINGS WATER DISTRICT  
COMBINED FUNDS  
CASH AND INVESTMENTS  
OCTOBER 31, 2020

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		978,615	6,327	963,612	984,554	2,933,107	
Total	A	978,615	6,327	963,612	985,654	2,934,207	
<b>RESTRICTED ASSETS - CASH:</b>							
<b>Externally Restricted:</b>							
<b>Assessment Districts / Grants</b>							
Checking - Wells Fargo Bank		106		21,146		21,252	
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		20,595,267	649,229	11,848,480	2,459,677	35,552,653	
<b>Financial Assistance Fund</b>							
Investment Trust of California (CalTrust)		0	0	71,241	0	71,241	
<b>Capital Improvements</b>							
Investment Trust of California (CalTrust)		(5,912,341)	(4,280,868)	(431,261)	5,038,167	(5,586,304)	
Net Capital Reserves		14,682,926	(3,631,640)	11,488,460	7,497,844	30,037,590	
<b>TOTAL RESTRICTED ASSETS</b>	A	14,683,032	(3,631,640)	11,821,467	8,147,844	31,020,703	
<b>TOTAL CASH IN CUSTODY OF M.S.W.D.</b>	CASH FLOW	15,661,647	(3,625,313)	12,785,079	9,133,498	33,954,911	
<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	0.00%	-	-	-	-	-	
December-20	0.00%	-	-	-	-	-	
January-21	0.00%	-	-	-	-	-	
February-21	0.00%	-	-	-	-	-	
March-21	0.00%	-	-	-	-	-	
April-21	0.00%	-	-	-	-	-	
May-21	0.00%	-	-	-	-	-	
June-21	0.00%	-	-	-	-	-	
<b>TOTAL</b>		45,255	(11,559)	39,127	26,811	99,634	

## Total Cash In Custody of MSWD

