

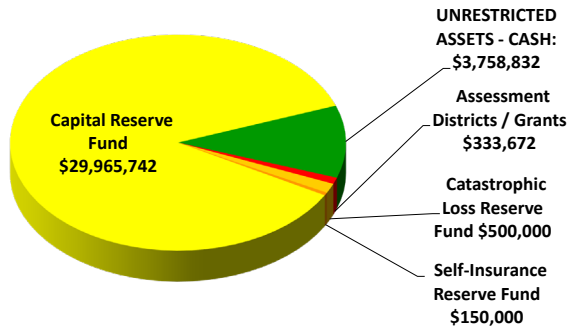
MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
DISTRICT SUMMARY
JULY 1, 2019 TO JUNE 30, 2020

YEAR TO DATE					JULY 1, 2018 TO JUNE 30, 2019			
ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	FAVORABLE (UNFAVORABLE) VARIANCE PERCENT
18,201,803	17,155,809	1,045,994	6%	OPERATING REVENUE:	16,151,234	16,640,052	(488,818)	-3%
16,704,244	17,009,849	305,605	2%	OPERATING EXPENSE:	15,336,761	16,327,869	991,108	6%
1,497,559	145,960	1,351,599	926%	NET OPERATING INCOME	814,474	312,183	502,290	161%
6,241,341	14,751,884	(8,510,543)	-58%	ADD NON-OPERATING REVENUE	4,923,504	2,889,315	2,034,189	70%
1,023,218	1,386,749	363,531	26%	LESS NON-OPERATING EXPENSE	1,058,819	1,360,040	301,221	22%
5,218,123	13,365,135	(8,147,012)	-61%	NET NON-OPERATING INCOME	3,864,685	1,529,275	2,335,410	153%
6,715,682	13,511,095	(6,795,413)	-50%	NET INCOME	4,679,159	1,841,458	2,837,701	154%

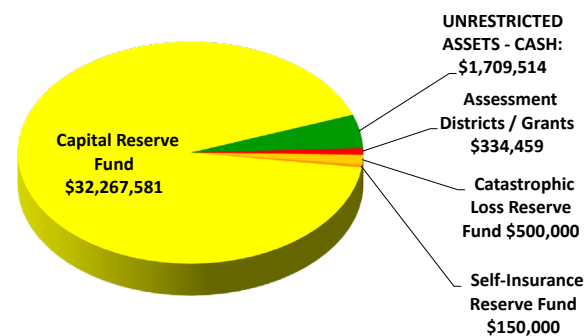
OTHER INFORMATION

11.82	DEBT SERVICE RATIO	11.51
0.10%	INVESTMENT RETURN	0.20%
\$ 34,961,554	CASH - JULY 1	\$ 29,232,630
\$ (253,309)	INCREASE/(DECREASE) IN CASH	\$ 5,728,925
\$ 34,708,246	CASH - END OF PERIOD	\$ 34,961,554
\$ 3,758,832	UNRESTRICTED CASH	\$ 1,709,514
\$ 30,949,414	RESTRICTED CASH	\$ 33,252,040
\$ 34,708,246	CASH IN CUSTODY OF MSWD	\$ 34,961,554
WELLS FARGO \$ 21,811	RESTRICTED - ASSESSMENT DISTRICTS \$ 22,598	WELLS FARGO
CALTRUST \$ 6,419,831	RESTRICTED - SHORT TERM FUND \$ 4,975,516	CALTRUST
CALTRUST \$ 21,961,446	RESTRICTED - MEDIUM TERM FUND \$ 21,082,252	CALTRUST
CALTRUST \$ 2,546,325	RESTRICTED - LIQUIDITY FUND \$ 7,171,675	CALTRUST
\$ 30,949,414	RESTRICTED TOTAL CASH \$ 33,252,040	

Total Cash In Custody of MSWD 2020



Total Cash In Custody of MSWD 2019



MISSION SPRINGS WATER DISTRICT

FINANCIAL REPORT

JUNE 30, 2020

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CONSOLIDATING BALANCE SHEET
JUNE 30, 2020

JUNE 30, 2020 - EXCLUDING AD# 13							SCHEDULE A June 30, 2019	
SEE SCH	WATER FUND		SEWER FUND	GENERAL FUND	TOTAL	FINANCIAL STATEMENTS	ELIMINATE AD#13	BOOK TOTAL
	"DHS"	"IDE"						
CURRENT ASSETS:								
Cash	F	1,224,655	5,063	1,264,462	1,264,652	3,758,832	1,709,513	1,709,513
Accounts receivable-								
Water and sewer		2,216,503	22,157	485,921		2,724,581	2,233,695	2,233,695
Other		836,140	6,264	567,308	0	1,409,712	843,929	843,929
Reimbursable jobs		43,953	0	(13,419)	49,252	79,787	(78,090)	(78,090)
Prepaid expenses					270,145	270,145	130,624	130,624
Inventory					420,183	420,183	340,090	340,090
Total current assets		4,321,252	33,483	2,304,272	2,004,232	8,663,240	5,179,760	5,179,760
RESTRICTED ASSETS:								
Cash	F	13,436,622	(3,559,369)	11,866,041	9,206,120	30,949,414	33,252,040	33,252,040
Assessments receivable				8,667,083		8,667,083	9,393,560	13,530,350
Taxes receivable		19,155	8,015	16,210	22,075	65,454	71,559	71,559
Restricted cash with trustees	F					0	0	1,088,039
Issuance costs for long-term debt		2,473	3,110	0		5,583	7,023	7,023
Total restricted assets		13,458,250	(3,548,244)	20,549,333	9,228,195	39,687,534	42,724,183	47,949,011
UTILITY PLANT:								
Utility plant in service		89,615,538	2,620,014	81,512,731	8,371,502	182,119,785	176,819,857	176,819,857
Less accumulated depreciation		(41,507,115)	(1,125,129)	(24,808,466)	(3,320,327)	(70,761,037)	(66,730,367)	(66,730,367)
Total		48,108,423	1,494,884	56,704,265	5,051,175	111,358,748	110,089,490	110,089,490
Construction in progress		8,758,323	0	6,927,843	594,850	16,281,016	11,846,949	12,128,925
Total utility plant		56,866,746	1,494,884	63,632,108	5,646,025	127,639,764	121,936,439	122,218,415
TOTAL ASSETS								
		74,646,247	(2,019,876)	86,485,714	16,878,452	175,990,537	169,840,382	175,347,187
CURRENT LIABILITIES:								
Accounts payable		9,010	(1)	2,928	2,476,690	2,488,628	2,652,698	2,652,698
Accrued expenses		844	0	86,632	1,107,114	1,194,589	1,158,666	1,158,666
Customer deposits		362,672	9,920			372,592	334,156	334,156
Current portion of long-term debt		14,371	7,500	646,482		668,353	648,381	888,381
Total current liabilities		386,897	17,419	736,042	3,583,804	4,724,162	4,793,901	5,033,901
LONG-TERM DEBT:								
Notes payable		242,092		8,412,148		8,654,239	9,280,430	9,280,430
Special assessment bonds				82,000		82,000	97,000	4,740,000
Certificates of participation-								
1994 refunding/USDA-certificates			253,401			253,401	260,601	260,601
Total		242,092	253,401	8,494,148	0	8,989,640	9,638,030	14,378,030
Less current portion		(14,371)	(7,500)	(646,482)		(668,353)	(648,381)	(888,381)
Total long-term debt		227,721	245,901	7,847,666	0	8,321,287	8,989,649	13,489,649
OTHER LIABILITIES:								
Net Pension Liability					6,994,867	6,994,867	6,816,901	6,816,901
Deferred inflows/outflows GASB 68					(1,685,622)	(1,685,622)	(1,656,492)	(1,656,492)
Interest payable from restricted assets			4,751	3,220		7,971	8,732	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	3,302,362	3,302,362
Total other liabilities		101,360	4,751	3,068,862	5,507,245	8,682,218	8,509,642	8,591,038
TOTAL LIABILITIES								
		715,978	268,071	11,652,569	9,091,049	21,727,666	22,293,192	27,114,589
NET ASSETS:								
Retained earnings-								
Invested in capital assets, net of debt		51,594,917	1,554,491	51,161,796	4,882,843	109,194,048	109,194,049	109,194,049
Reserved, debt service and other		20,208,074	253,401	17,806,097	2,608,203	40,875,774	40,875,773	685,408
Unrestricted		(1,127,640)	(3,963,200)	2,848,338	(280,130)	(2,522,633)	(2,522,632)	(2,522,632)
Total retained earnings		70,675,352	(2,155,309)	71,816,231	7,210,916	147,547,189	147,547,190	148,232,598
Increases(decreases) 2016-2017:								
Water fund "DHS"-see SCHEDULE B		3,254,918				3,254,918		0
Water fund "IDE"-see SCHEDULE C			(132,638)			(132,638)		0
Sewer fund-see SCHEDULE D				3,016,914		3,016,914		0
General fund-see SCHEDULE E					576,488	576,488		0
Total net assets		73,930,270	(2,287,947)	74,833,145	7,787,404	154,262,871	147,547,190	148,232,598
TOTAL LIABILITIES AND NET ASSETS								
		74,646,247	(2,019,876)	86,485,714	16,878,452	175,990,537	169,840,382	175,347,187

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
INCOME STATEMENT
JULY 1, 2019 TO JUNE 30, 2020

	YEAR TO DATE					2019-2020		
	CURRENT	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)	FAVORABLE (UNFAVORABLE)	ADOPTED BUDGET		
	MONTH			VARIANCE	VARIANCE	REMAINING BUDGET		
	ACTUAL			AMOUNT	PERCENT	TOTAL	AMOUNT	PERCENT
OPERATING REVENUE:								
Water fund	1,114,539	11,406,505	10,708,229	698,276	7%	10,708,229	(698,276)	-7%
Sewer fund	742,388	6,795,298	6,447,580	347,718	5%	6,447,580	(347,718)	-5%
General fund	0	0	0	0	0%	0	0	0%
TOTAL OPERATING REVENUE	1,856,927	18,201,803	17,155,809	1,045,994	6%	17,155,809	(1,045,994)	
OPERATING EXPENSE:								
Water fund	1,584,555	11,314,700	11,663,552	348,853	3%	11,639,858	325,158	3%
Sewer fund	978,240	5,389,544	5,346,297	(43,248)	-1%	5,337,595	(51,950)	-1%
General fund-Net Operating Expense	0	0	0	0	0%	0	0	0%
TOTAL OPERATING EXPENSE	2,562,795	16,704,244	17,009,849	305,605	2%	16,977,453	273,209	2%
NET OPERATING INCOME(LOSS)	(705,868)	1,497,559	145,960	1,351,599		178,356	(1,319,203)	
ADD NON-OPERATING REVENUE								
Water fund	1,571,009	3,078,573	4,509,010	(1,430,437)	-32%	4,485,162	1,406,589	31%
Sewer fund	827,570	2,201,752	9,551,109	(7,349,357)	-77%	9,551,109	7,349,357	77%
General fund	253,194	961,016	691,765	269,251	39%	691,765	(269,251)	-39%
TOTAL NON-OPERATING REVENUE	2,651,772	6,241,341	14,751,884	(8,510,543)	-58%	14,728,036	8,486,695	
LESS NON-OPERATING EXPENSE								
Water fund	59,457	48,098	35,728	(12,370)	-35%	35,728	(12,370)	-35%
Sewer fund	6,943	590,592	595,465	4,873	1%	595,465	4,873	1%
General fund - P.E.R.S. Prior Year Costs	(239,453)	384,528	755,556	371,028	49%	755,556	371,028	49%
TOTAL NON-OPERATING EXPENSE	(173,052)	1,023,218	1,386,749	363,531	26%	1,386,749	363,531	
NET NON-OPERATING INCOME(LOSS)	2,824,825	5,218,123	13,365,135	(8,147,012)		13,341,287	8,123,164	
NET INCOME(LOSS)	2,118,956	6,715,682	13,511,095	(6,795,413)	-50%	13,519,643	6,803,961	50%

MISSION SPRINGS WATER DISTRICT
COMBINED STATEMENT OF CASH FLOWS
EXCLUDING ASSESSMENT DISTRICT #13
FOR THE PERIOD
JULY 1, 2019 TO JUNE 30, 2020

	2020				YEAR ENDING JUNE 30, 2019 COMBINED
	WATER	SEWER	GENERAL	COMBINED	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net operating income (loss)	91,805	1,405,754	0	1,497,559	814,474
Add (deduct) items not affecting cash in the year:					
Depreciation	2,295,513	1,574,271	160,887	4,030,670	4,002,490
Amortization	1,440	0		1,440	1,440
(Increase) Decrease in accounts receivable	(385,408)	(671,263)	0	(1,056,672)	(128,097)
(Increase) Decrease in assessments receivable	0	726,478	0	726,478	743,471
(Increase) Decrease in taxes receivable	2,801	1,074	2,231	6,105	(9,168)
(Increase) Decrease in reimbursable job deposits	(84,695)	(15,853)	(57,328)	(157,877)	78,090
(Increase) Decrease in inventory			(80,093)	(80,093)	45,535
(Increase) Decrease in prepaid expenses			(139,521)	(139,521)	17,379
Increase (Decrease) in construction deposits	24,501	0	0	24,501	(152,000)
Increase (Decrease) in customer deposits	38,436	0	0	38,436	19,460
Increase (Decrease) in accounts payable	9,009	1	(173,081)	(164,070)	1,483,284
Increase (Decrease) in accrued liabilities	(182)	(6,451)	41,795	35,162	(170,207)
Increase (Decrease) in P.E.R.S. Prior Year Expenses	0	0	(384,528)	(384,528)	(375,341)
Increase (Decrease) in Pension Expense GASB 68	0	0	0	0	-
Increase (Decrease) in Net Pension Liability	0	0	177,966	177,966	(416,287)
Increase (Decrease) in deferred inflows/outflows	0	0	(29,130)	(29,130)	(70,943)
Net cash provided by (used by) operating activities	1,993,220	3,014,010	(480,803)	4,526,425	5,883,582
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Backup and front footage fees	515,169	69,021	0	584,190	603,235
Property taxes	762,512	475,486	677,873	1,915,871	2,125,684
Other	(55,146)	(3,866)	0	(59,012)	(15,097)
Grants	1,189,249	565,333	0	1,754,582	118,248
Net cash provided by noncapital financing activities	2,411,785	1,105,973	677,873	4,195,631	2,832,069
CASH FLOWS FROM INVESTING ACTIVITIES:					
Net Additions to utility plant	(6,949,745)	(1,860,181)	(924,069)	(9,733,995)	(3,764,709)
Contributed assets	78,055	0	0	78,055	292,566
Proceeds from asset disposals - net	81,531	0	5,639	87,170	(12,344)
Insurance refund - prior years	32,346	8,087	0	40,433	(1,500)
Interest income	245,107	914,954	153,329	1,313,389	1,407,169
Investment income/(loss)	206,950	176,959	124,176	508,084	388,946
Net cash (used) by investing activities	(6,305,756)	(760,182)	(640,926)	(7,706,864)	(1,689,871)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Cost of issuance-amortized	(1,440)	0	0	(1,440)	(1,440)
Long-term debt retired	(20,998)	(627,392)	0	(648,390)	(629,974)
Long-term debt issued	0	0	0	0	-
Interest expense	(23,859)	(594,812)	0	(618,671)	(665,441)
Net cash provided by (used by) financing activities	(46,297)	(1,222,204)	0	(1,268,501)	(1,296,855)
INCREASE (DECREASE) IN CASH	(1,947,048)	2,137,597	(443,856)	(253,309)	5,728,925
BALANCE OF CASH AT BEGINNING OF YEAR	13,054,020	10,992,906	10,914,628	34,961,554	29,232,630
BALANCE OF CASH AT JUNE 30, 2020 (Schedule F)	11,106,971	13,130,503	10,470,772	34,708,246	34,961,554

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
INCOME STATEMENT
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE B

		CURRENT MONTH			YEAR TO DATE			2019-2020				
SEE SCH		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	PERCENT USED OF YEAR TO DATE BUDGET	ADOPTED BUDGET			
								TOTAL	REMAINING AMOUNT	100% USED		
OPERATING REVENUE		1	1,050,977	876,907	174,070	11,136,012	10,518,291	617,721	106%	10,518,291	(617,721)	106%
OPERATING EXPENSE:												
Pumping-												
	Salaries and wages		29,990	33,050	3,060	284,840	396,600	111,760	72%	396,600	111,760	72%
	Benefit pay	5	4,011	6,818	2,807	59,873	81,816	21,943	73%	81,816	21,943	73%
	Fringe benefits	4	64,737	20,471	(44,266)	217,684	245,652	27,968	89%	245,652	27,968	89%
	Electric utility		183,956	102,450	(81,506)	928,870	1,017,801	88,931	91%	1,017,801	88,931	91%
	Materials and services		101,704	(9,615)	(111,319)	552,262	366,239	(186,023)	151%	366,239	(186,023)	151%
	Total		384,398	153,174	(231,224)	2,043,529	2,108,108	64,579	97%	2,108,108	64,579	97%
Transmission and distribution-												
	Salaries and wages		51,107	39,556	(11,551)	454,720	474,672	19,952	96%	474,672	19,952	96%
	Benefit pay	5	8,556	10,340	1,784	111,773	124,080	12,307	90%	124,080	12,307	90%
	Fringe benefits	4	113,595	27,534	(86,061)	362,435	330,408	(32,027)	110%	330,408	(32,027)	110%
	Materials and services		51,662	(64,605)	(116,267)	371,207	486,535	115,328	76%	486,535	115,328	76%
	Total		224,920	12,825	(212,095)	1,300,135	1,415,695	115,560	92%	1,415,695	115,560	92%
Customer accounts-												
	Salaries and wages		30,426	41,238	10,812	325,094	494,856	169,762	66%	494,856	169,762	66%
	Benefit pay	5	4,404	11,213	6,809	74,186	134,556	60,370	55%	134,556	60,370	55%
	Fringe benefits	4	66,314	29,782	(36,532)	245,687	357,384	111,697	69%	357,384	111,697	69%
	Materials and services		186	650	464	7,655	11,380	3,725	100%	11,380	3,725	67%
	Total		101,330	82,883	(18,447)	652,622	998,176	345,554	65%	998,176	345,554	65%
Other operating-												
	Standby salaries and wages		7,631	9,656	2,025	96,495	115,872	19,377	83%	115,872	19,377	83%
	Standby reports		4,313	1,100	(3,213)	10,924	13,200	2,276	83%	13,200	2,276	83%
	Consulting engineer		12,394	5,287	(7,107)	46,474	72,087	25,613	64%	72,087	25,613	64%
	Depreciation		57,755	185,386	127,631	2,101,752	2,224,683	122,931	94%	2,224,683	122,931	94%
	Administrative costs	E	618,226	475,111	(143,115)	4,568,538	4,070,417	(498,121)	112%	4,048,144	(520,394)	113%
TOTAL OPERATING EXPENSE			1,410,965	925,422	(485,543)	10,820,469	11,018,238	197,768	98%	10,995,965	175,496	98%
NET OPERATING INCOME(LOSS)			(359,988)	(48,515)	(311,473)	315,543	(499,947)	815,490		(477,674)	(793,217)	
ADD NON-OPERATING REVENUE		1	1,372,538	3,262,365	(1,889,827)	2,974,657	4,531,670	(1,557,013)	66%	4,531,670	1,557,013	66%
Total			1,012,550	3,213,850	(2,201,300)	3,290,200	4,031,723	(741,523)		4,053,996	763,796	
LESS NON-OPERATING EXPENSE		1	58,679	10,527	(48,152)	35,282	22,264	(13,018)	158%	22,264	(13,018)	158%
NET INCOME(LOSS)		A	953,871	3,203,323	(2,249,452)	3,254,918	4,009,459	(754,541)	-81%	4,031,732	776,814	81%

MISSION SPRINGS WATER DISTRICT
WATER FUND "DHS"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 1

SEE SCH	CURRENT MONTH			YEAR TO DATE				PERCENT USED	2019-2020	
	ACTUAL	BUDGET	FAVORABLE	ACTUAL	BUDGET	FAVORABLE	OF YEAR TO	ADOPTED BUDGET		
			(UNFAVORABLE)			(UNFAVORABLE)		DATE	REMAINING	100%
			VARIANCE			VARIANCE		BUDGET		
						AMOUNT				
OPERATING REVENUE:										
Water service charge-residential	196,568	183,334	13,234	2,345,619	2,200,000	145,619	107%	2,200,000	(145,619)	107%
Water service charge-commercial	15,898	16,666	(768)	191,521	200,000	(8,479)	96%	200,000	8,479	96%
Water service charge-landscape	6,586	5,750	836	74,773	69,000	5,773	108%	69,000	(5,773)	108%
Water service charge-construction	960	833	127	10,950	10,000	950	110%	10,000	(950)	110%
Water consumption-residential	550,393	416,666	133,727	5,221,378	5,000,000	221,378	104%	5,000,000	(221,378)	104%
Water consumption-commercial	71,892	54,166	17,726	773,190	650,000	123,190	119%	650,000	(123,190)	119%
Water consumption-landscape	157,060	116,666	40,394	1,319,330	1,400,000	(80,670)	94%	1,400,000	80,670	94%
Water consumption-construction	14,400	7,500	6,900	135,970	90,000	45,970	151%	90,000	(45,970)	151%
Drought surcharge fees	0	0	0	0	0	0	0%	0	0	0%
Reconnect/disconnect fees	1,450	12,500	(11,050)	106,594	150,000	(43,406)	71%	150,000	43,406	71%
New meter installations	13,579	1,140	12,439	78,110	13,680	64,430	571%	13,680	(64,430)	571%
Temporary const. meter installations	175	150	25	2,345	1,800	545	130%	1,800	(545)	130%
Backflow device maintenance fees	7,499	6,666	833	92,968	80,000	12,968	116%	80,000	(12,968)	116%
R.P. & double check installations	1,060	0	1,060	1,060	1,515	(455)	70%	1,515	455	70%
Fire flow charges	9,448	8,333	1,115	120,561	100,000	20,561	121%	100,000	(20,561)	121%
Fire flow tests	764	600	164	17,381	7,200	10,181	241%	7,200	(10,181)	241%
Unauthorized water use penalties	300	100	200	4,250	1,200	3,050	354%	1,200	(3,050)	354%
Returned check service charges	2,125	50	2,075	13,325	600	12,725	2221%	600	(12,725)	2221%
Site rental - microwave station	8,008	7,253	755	76,370	80,896	(4,526)	94%	80,896	4,526	94%
Delinquent charges	47,251	18,750	28,501	382,397	225,000	157,397	170%	225,000	(157,397)	170%
Standby maintenance fees	(54,742)	19,584	(74,326)	160,671	235,000	(74,329)	68%	235,000	74,329	68%
Lien recordation/release fees	304	200	104	7,248	2,400	4,848	302%	2,400	(4,848)	302%
Total	B 1,050,977	876,907	174,070	11,136,012	10,518,291	617,721	106%	10,518,291	(617,721)	106%
NON-OPERATING INCOME:										
Capacity fees	47,928	41,667	6,261	510,816	500,000	10,816	102%	500,000	(10,816)	102%
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	14,461	16,712	(2,251)	311,335	200,544	110,791	155%	200,544	(110,791)	155%
Investment income/(loss)	12,830	10,859	1,971	266,099	130,308	135,791	204%	130,308	(135,791)	204%
Property taxes	29,843	46,151	(16,308)	537,571	553,842	(16,271)	97%	553,842	16,271	97%
Grants	1,189,249	3,146,976	(1,957,727)	1,189,249	3,146,976	(1,957,727)	0%	3,146,976	1,957,727	0%
Contributed revenue	78,055	0	78,055	78,055	0	78,055	0%	0	(78,055)	0%
Gain(loss) asset disposals	171	0	171	81,531	0	81,531	0%	0	(81,531)	0%
Total	B 1,372,538	3,262,365	(1,889,827)	2,974,657	4,531,670	(1,557,013)	66%	4,531,670	1,557,013	66%
NON-OPERATING EXPENSE:										
Interest	401	879	478	12,267	10,548	(1,719)	116%	10,548	(1,719)	116%
County administrative charges	408	120	(288)	6,525	1,440	(5,085)	453%	1,440	(5,085)	453%
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	216	216	0	100%	216	0	100%
Uncollectable Accounts	57,851	9,510	(48,341)	48,621	10,060	(38,561)	483%	10,060	(38,561)	483%
Prior year (income) expense	0	0	0	(32,346)	0	32,346	0%	0	32,346	0%
Total	B 58,679	10,527	(48,152)	35,282	22,264	(13,018)	158%	22,264	(13,018)	158%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
INCOME STATEMENT
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE C

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2019-2020			
SEE				FAVORABLE (UNFAVORABLE)			OF YEAR TO	ADOPTED BUDGET				
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	DATE BUDGET	TOTAL	REMAINING AMOUNT	100% USED	
OPERATING REVENUE		2	63,562	15,796	47,766	270,492	189,938	80,554	142%	189,938	(80,554)	142%
OPERATING EXPENSE:												
Pumping-												
	Salaries and wages		2,131	2,109	(22)	29,336	25,308	(4,028)	116%	25,308	(4,028)	116%
	Benefit pay	5	277	435	158	6,418	5,220	(1,198)	123%	5,220	(1,198)	123%
	Fringe benefits	4	4,585	1,307	(3,278)	21,164	15,684	(5,480)	135%	15,684	(5,480)	135%
	Electric utility		8,914	5,584	(3,330)	42,328	50,047	7,719	85%	50,047	7,719	85%
	Materials and services		5,208	(56,989)	(62,197)	60,031	60,832	801	99%	60,832	801	99%
	Total		21,116	(47,554)	(68,670)	159,278	157,091	(2,187)	101%	157,091	(2,187)	101%
Transmission and distribution-												
	Salaries and wages		1,218	2,525	1,307	4,936	30,300	25,364	16%	30,300	25,364	16%
	Benefit pay	5	128	660	532	682	7,920	7,238	9%	7,920	7,238	9%
	Fringe benefits	4	2,562	1,757	(805)	4,653	21,084	16,431	22%	21,084	16,431	22%
	Materials and services		0	1,918	1,918	0	34,931	34,931	0%	34,931	34,931	0%
	Total		3,908	6,860	2,952	10,272	94,235	83,963	11%	94,235	83,963	11%
Customer accounts-												
	Salaries and wages		0	2,592	2,592	59	31,104	31,045	0%	31,104	31,045	0%
	Benefit pay	5	0	707	707	26	8,484	8,458	0%	8,484	8,458	0%
	Fringe benefits	4	0	1,873	1,873	40	22,476	22,436	0%	22,476	22,436	0%
	Materials and services		0	0	0	0	0	0	0%	0	0	0%
	Total		0	5,172	5,172	124	62,064	61,940	0%	62,064	61,940	0%
Other operating-												
	Standby salaries and wages		0	616	616	0	7,392	7,392	0%	7,392	7,392	0%
	Standby reports		115	25	(90)	291	300	9	97%	300	9	97%
	Consulting engineer		0	0	0	0	0	0	0%	0	0	0%
	Depreciation		133,534	5,369	(128,165)	193,761	64,419	(129,342)	301%	64,419	(129,342)	301%
	Administrative costs	E	14,917	30,326	15,409	130,505	259,814	129,309	50%	258,392	127,887	51%
TOTAL OPERATING EXPENSE			173,590	814	(172,776)	494,230	645,315	151,084	77%	643,893	149,663	77%
NET OPERATING INCOME(LOSS)			(110,028)	14,982	125,009	(223,738)	(455,377)	(231,639)	49%	(453,955)	(230,217)	49%
ADD NON-OPERATING REVENUE		2	198,471	(4,239)	202,710	103,916	(22,660)	126,576	-459%	(46,508)	(150,424)	-223%
Total			88,443	10,743	77,700	(119,822)	(478,037)	358,214	25%	(500,463)	(380,641)	24%
LESS NON-OPERATING EXPENSE		2	778	1,672	894	12,816	13,464	648	95%	13,464	648	95%
NET INCOME(LOSS)		A	87,665	9,071	78,594	(132,638)	(491,501)	358,862	27%	(513,927)	(381,289)	26%

MISSION SPRINGS WATER DISTRICT
WATER FUND "IDE"
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 2

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2019-2020		
SEE		FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)			OF YEAR TO	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	DATE BUDGET	TOTAL	REMAINING AMOUNT	100% USED
OPERATING REVENUE:											
		4,466	5,000	(534)	67,292	60,000	7,292	112%	60,000	(7,292)	112%
		149	100	49	2,923	1,200	1,723	244%	1,200	(1,723)	244%
		(7)	0	(7)	137	0	137	0%	0	(137)	0%
		0	0	0	0	0	0	0%	0	0	0%
		9,169	8,312	857	108,682	99,750	8,932	109%	99,750	(8,932)	109%
		0	100	(100)	35	1,200	(1,165)	3%	1,200	1,165	3%
		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%
		50	100	(50)	4,100	1,200	2,900	342%	1,200	(2,900)	342%
		0	0	0	0	380	(380)	0%	380	380	0%
		0	0	0	0	0	0	0%	0	0	0%
		41	75	(34)	1,347	900	447	150%	900	(447)	150%
		0	0	0	0	0	0	0%	0	0	0%
		75	100	(25)	2,042	1,200	842	170%	1,200	(842)	170%
		0	4	(4)	0	48	(48)	0%	48	48	0%
		0	0	0	0	0	0	0%	0	0	0%
		50	5	45	650	60	590	1083%	60	(590)	1083%
		0	0	0	0	0	0	0%	0	0	0%
		665	1,000	(335)	15,711	12,000	3,711	131%	12,000	(3,711)	131%
		48,905	1,000	47,905	67,231	12,000	55,231	560%	12,000	(55,231)	560%
		0	0	0	343	0	343	0%	0	(343)	0%
C	Total	63,562	15,796	47,766	270,492	189,938	80,554	142%	189,938	(80,554)	142%
NON-OPERATING INCOME:											
		0	0	0	4,353	4,353	0	0%	4,353	0	0%
		0	0	0	0	0	0	0%	0	0	0%
		0	0	0	0	0	0	0%	0	0	0%
		(3,673)	(3,990)	317	(66,229)	(47,880)	(18,349)	138%	(47,880)	18,349	138%
		(3,259)	(2,168)	(1,091)	(59,149)	(2,168)	(56,981)	2728%	(26,016)	33,133	227%
		205,402	1,919	203,483	224,941	23,035	201,906	977%	23,035	(201,906)	977%
		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	198,471	(4,239)	202,710	103,916	(22,660)	126,576	-459%	(46,508)	(150,424)	-223%
NON-OPERATING EXPENSE:											
		676	966	290	11,592	11,592	0	100%	11,592	0	100%
		0	4	4	0	48	48	0%	48	48	0%
		102	102	0	1,224	1,224	0	100%	1,224	0	100%
		0	600	600	0	600	600	0%	600	600	0%
		0	0	0	0	0	0	0%	0	0	0%
C	Total	778	1,672	894	12,816	13,464	648	95%	13,464	648	95%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
INCOME STATEMENT
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE D

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2019-2020			
SEE				FAVORABLE (UNFAVORABLE)			(UNFAVOR) VARIANCE	OF YEAR TO DATE	ADOPTED BUDGET			
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	BUDGET	TOTAL	REMAINING AMOUNT	100% USED	
OPERATING REVENUE		3	742,388	537,299	205,089	6,795,298	6,447,580	347,718	105%	6,447,580	(347,718)	105%
OPERATING EXPENSE:												
Collection-												
	Salaries and wages		11,539	12,937	1,398	72,165	155,244	83,079	46%	155,244	83,079	46%
	Benefit pay	5	1,749	3,189	1,440	15,431	38,268	22,837	40%	38,268	22,837	40%
	Fringe benefits	4	25,301	9,156	(16,145)	62,619	109,872	47,253	57%	109,872	47,253	57%
	Materials and services		93,943	4,688	(89,255)	217,978	196,006	(21,972)	111%	196,006	(21,972)	111%
	Total		132,533	29,970	(102,563)	368,193	499,390	131,197	74%	499,390	131,197	74%
Treatment-												
	Salaries and wages		44,050	39,455	(4,595)	444,468	473,460	28,992	94%	473,460	28,992	94%
	Benefit pay	5	11,294	7,893	(3,401)	90,170	94,716	4,546	95%	94,716	4,546	95%
	Fringe benefits	4	105,371	24,987	(80,384)	341,114	299,844	(41,270)	114%	299,844	(41,270)	114%
	Electric utility		45,228	20,323	(24,905)	154,848	179,885	25,037	86%	179,885	25,037	86%
	Materials and services		78,181	34,670	(43,511)	525,640	563,871	38,231	93%	563,871	38,231	93%
	Total		284,124	127,328	(156,796)	1,556,240	1,611,776	55,536	97%	1,611,776	55,536	97%
Other operating-												
	Standby salaries and wages		6,743	5,241	(1,502)	50,442	62,892	12,450	80%	62,892	12,450	80%
	Standby reports		1,323	150	(1,173)	3,350	2,050	(1,300)	163%	2,050	(1,300)	163%
	Depreciation		131,098	131,567	469	1,574,271	1,579,898	5,627	100%	1,579,898	5,627	100%
	Administrative costs	E	422,420	185,623	(236,797)	1,837,048	1,590,291	(246,758)	116%	1,581,589	(255,460)	116%
TOTAL OPERATING EXPENSE			978,240	479,879	(498,361)	5,389,544	5,346,297	(43,248)	101%	5,337,595	(51,950)	101%
NET OPERATING INCOME(LOSS)			(235,853)	57,420	703,450	1,405,754	1,101,283	304,470	128%	1,109,985	(295,769)	127%
ADD NON-OPERATING REVENUE		3	827,570	8,444,385	(7,616,815)	2,201,752	9,551,109	(7,349,357)	23%	9,551,109	7,349,357	23%
Total			591,717	8,501,805	(7,910,088)	3,607,506	10,652,392	(7,044,886)	34%	10,661,094	7,053,588	34%
LESS NON-OPERATING EXPENSE		3	6,943	49,623	(42,680)	590,592	595,465	4,873	99%	595,465	4,873	99%
NET INCOME(LOSS)		A	584,774	8,452,182	(7,867,408)	3,016,914	10,056,927	(7,040,013)	30%	10,065,629	7,048,715	30%

MISSION SPRINGS WATER DISTRICT
SEWER FUND
OPERATING REVENUE, NON-OPERATING REVENUE AND EXPENSE
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 3

		CURRENT MONTH			YEAR TO DATE			2019-2020		
SEE			FAVORABLE			FAVORABLE	PERCENT USED			
SCH	ACTUAL	BUDGET	(UNFAVORABLE)	ACTUAL	BUDGET	(UNFAVORABLE)	OF YEAR TO	ADOPTED BUDGET		
			VARIANCE			VARIANCE	DATE	TOTAL	REMAINING	100%
						AMOUNT	BUDGET		AMOUNT	USED
OPERATING REVENUE:										
	Service charge - residential	675,477	483,500	191,977	6,029,333	5,802,000	227,333	104%	5,802,000	(227,333) 104%
	Service charge - commercial	64,801	52,500	12,301	749,850	630,000	119,850	119%	630,000	(119,850) 119%
	Fats, oils and grease fees	425	315	110	3,650	3,780	(130)	97%	3,780	130 97%
	Standby maintenance fee	1,685	984	701	12,465	11,800	665	106%	11,800	(665) 106%
D	Total	742,388	537,299	205,089	6,795,298	6,447,580	347,718	105%	6,447,580	(347,718) 105%
NON-OPERATING REVENUE:										
	Capacity fees	6,730	0	6,730	62,170	12,600	49,570	493%	12,600	(49,570) 493%
	Front footage charge	6,851	0	6,851	6,851	0	6,851	0%	0	(6,851) 0%
	Annexation fees	0	0	0	0	0	0	0%	0	0 0%
	Interest income	64,249	65,500	(1,251)	914,954	781,989	132,965	117%	781,989	(132,965) 117%
	Investment income/(loss)	10,218	5,865	4,353	176,959	70,380	106,579	251%	70,380	(106,579) 251%
	Property taxes	174,189	28,465	145,724	475,486	341,585	133,901	139%	341,585	(133,901) 139%
	Grants	565,333	8,344,555	(7,779,222)	565,333	8,344,555	(7,779,222)	0%	8,344,555	7,779,222 7%
	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	827,570	8,444,385	(7,616,815)	2,201,752	9,551,109	(7,349,357)	23%	9,551,109	7,349,357 23%
NON-OPERATING EXPENSE:										
	Interest expense	6,700	49,573	42,873	594,812	594,865	53	100%	594,865	53 100%
	County administrative charges	243	50	(193)	3,866	600	(3,266)	0%	600	(3,266) 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	(8,087)	0	8,087	0%	0	8,087 0%
D	Total	6,943	49,623	42,680	590,592	595,465	4,873	99%	595,465	4,873 99%

MISSION SPRINGS WATER DISTRICT
GENERAL FUND INCOME STATEMENT
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE E, page 1 of 2

		CURRENT MONTH			YEAR TO DATE			2019-2020			
SEE SCH		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVOR) VARIANCE AMOUNT	PERCENT USED OF YEAR TO DATE BUDGET	ADOPTED BUDGET		
								TOTAL	REMAINING AMOUNT	100% USED	
REVENUES & EXPENSES NOT SUBJECT TO FUND TRANSFER:											
		235,566	41,612	193,954	677,873	499,309	178,564	136%	499,309	(178,564)	136%
		9,775	11,295	(1,520)	153,329	135,540	17,789	113%	135,540	(17,789)	113%
		7,853	4,743	3,110	124,176	56,916	67,260	218%	56,916	(67,260)	218%
		239,453	(62,963)	302,416	(384,528)	(755,556)	371,028	51%	(755,556)	(371,028)	51%
	Pension Inflows/Outflows GASB 68	0	0	0	0	0	0	0%	0	0	0%
	Prior year costs	0	0	0	0	0	0	0%	0	0	0%
	Gain (Loss) on sale of assets	0	0	0	5,639	0	5,639	0%	0	(5,639)	0%
	Total revenues	492,646	(5,313)	497,959	576,488	(63,791)	640,279	-904%	(63,791)	(640,279)	-904%
GENERAL OPERATING EXPENSE:											
Customer accounts-											
	Salaries and wages	18,482	3,738	(14,744)	179,061	44,856	(134,205)	399%	44,856	(134,205)	399%
	Benefit pay	5 2,649	902	(1,747)	44,752	10,824	(33,928)	413%	10,824	(33,928)	413%
	Fringe benefits	4 40,233	2,635	(37,598)	140,314	31,620	(108,694)	444%	31,620	(108,694)	444%
	Materials and services	20,206	4,455	(15,751)	133,025	163,185	30,160	82%	163,185	30,160	82%
	Total	81,570	11,730	(69,840)	497,151	250,485	(246,666)	198%	250,485	(246,666)	198%
Buildings and grounds-											
	Salaries and wages	481	969	488	4,057	11,628	7,571	35%	11,628	7,571	35%
	Benefit pay	5 41	153	112	535	1,836	1,301	29%	1,836	1,301	29%
	Fringe benefits	4 993	637	(356)	3,012	7,644	4,632	39%	7,644	4,632	39%
	Materials and services	42,371	37,288	(5,083)	142,586	162,815	20,229	88%	162,815	20,229	88%
	Total	43,885	39,047	(4,838)	150,190	183,923	33,733	82%	183,923	33,733	82%
Vehicle maintenance-											
	Salaries and wages	1,118	1,453	335	10,673	17,436	6,763	61%	17,436	6,763	61%
	Benefit pay	5 95	229	134	1,438	2,748	1,310	52%	2,748	1,310	52%
	Fringe benefits	4 2,309	955	(1,354)	7,661	11,460	3,799	67%	11,460	3,799	67%
	Materials and services	28,962	26,406	(2,556)	312,317	373,664	61,347	84%	373,664	61,347	84%
	Total	32,483	29,043	(3,440)	332,089	405,308	73,219	82%	405,308	73,219	82%
Administration-											
	Salaries and wages	83,249	67,649	(15,600)	1,155,452	811,843	(343,609)	142%	775,675	(379,777)	149%
	Benefit pay	5 6,213	8,624	2,411	149,317	103,741	(45,576)	144%	103,741	(45,576)	144%
	Fringe benefits	4 156,575	41,092	(115,483)	736,519	493,203	(243,316)	149%	493,203	(243,316)	149%
	Materials and services	135,027	73,933	(61,094)	765,279	896,919	131,640	85%	896,919	131,640	85%
	Total	381,064	191,298	(189,766)	2,806,567	2,305,706	(500,861)	122%	2,269,538	(537,029)	124%
Board of directors-											
	Salaries and wages (staff)	418	5,816	5,398	3,241	69,792	66,551	5%	69,792	66,551	5%
	Benefit pay (staff)	5 67	1,208	1,141	807	14,496	13,689	6%	14,496	13,689	6%
	Fringe benefits (staff)	4 924	3,988	3,064	2,673	47,856	45,183	6%	47,856	45,183	6%
	Directors fees	600	5,000	4,400	32,300	60,000	27,700	54%	60,000	27,700	54%
	Group insurance	8,106	9,500	1,394	98,633	114,000	15,367	87%	114,000	15,367	87%
	Materials and services	700	3,900	3,200	31,409	45,700	14,291	69%	45,700	14,291	69%
	Total	10,815	29,412	18,597	169,063	351,844	182,781	48%	351,844	182,781	48%

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

		CURRENT MONTH			YEAR TO DATE			2019-2020			
SEE SCH		ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE AMOUNT	PERCENT USED OF YEAR TO DATE BUDGET	ADOPTED BUDGET		100% USED
									TOTAL	REMAINING AMOUNT	
GENERAL OPERATING EXPENSE:											
Public affairs-											
		3,446	3,227	(219)	37,685	38,724	1,039	97%	38,724	1,039	97%
		846	667	(179)	7,481	8,004	523	93%	8,004	523	93%
	5										
	4	8,171	2,211	(5,960)	28,188	26,532	(1,656)	106%	26,532	(1,656)	106%
		23,879	24,729	850	296,424	361,891	65,467	82%	361,891	65,467	82%
		36,342	30,834	(5,508)	369,778	435,151	65,373	85%	435,151	65,373	85%
Human resources-											
		8,058	6,827	(1,231)	89,117	81,924	(7,193)	109%	81,924	(7,193)	109%
		845	1,343	498	15,311	16,116	805	95%	16,116	805	95%
	5										
	4	16,950	4,639	(12,311)	63,923	55,668	(8,255)	115%	55,668	(8,255)	115%
		4,220	3,466	(754)	31,808	56,990	25,182	56%	56,990	25,182	56%
		30,072	16,275	(13,797)	200,158	210,698	10,540	95%	210,698	10,540	95%
Engineering and planning-											
		22,991	8,711	(14,280)	172,164	104,532	(67,632)	165%	104,532	(67,632)	165%
		2,402	1,855	(547)	32,352	22,260	(10,092)	145%	22,260	(10,092)	145%
	5										
	4	48,348	5,999	(42,349)	137,007	71,988	(65,019)	190%	71,988	(65,019)	190%
		69,837	46,529	(23,308)	381,761	397,466	15,705	96%	397,466	15,705	96%
		143,578	63,094	(80,484)	723,283	596,246	(127,037)	121%	596,246	(127,037)	121%
Accounting-											
		9,892	12,668	2,776	149,556	152,016	2,460	98%	152,016	2,460	98%
		2,277	2,952	675	32,761	35,424	2,663	92%	35,424	2,663	92%
	5										
	4	23,170	8,870	(14,300)	106,647	106,440	(207)	100%	106,440	(207)	100%
		35,488	22,017	(13,471)	311,271	403,465	92,194	77%	403,465	92,194	77%
		70,828	46,507	(24,321)	600,235	697,345	97,110	86%	697,345	97,110	86%
Other general operating-											
		14,084	10,147	(3,937)	156,402	121,764	(34,638)	128%	121,764	(34,638)	128%
		0	1,500	1,500	17,520	31,000	13,480	57%	31,000	13,480	57%
		0	(17,600)	(17,600)	400	400	0	0%	400	0	0%
		201,042	306,432	105,390	807,999	830,054	22,055	97%	830,054	22,055	97%
		0	0	0	20,000	20,000	0	0%	20,000	0	100%
		13,047	13,799	752	160,887	169,902	9,015	95%	169,902	9,015	95%
		1,058,811	771,518	(287,293)	7,011,721	6,609,826	(401,895)	106%	6,573,658	(438,063)	107%
Less - Fund transfers:											
		(337)	(2,804)	(2,467)	(5,682)	(24,023)	(18,342)	24%	(23,892)	(18,210)	24%
		(152)	(6,998)	(6,846)	(9,952)	(59,953)	(50,001)	17%	(59,625)	(49,673)	17%
		32,310	(17,538)	(49,847)	(25,430)	(150,252)	(124,822)	17%	(149,430)	(124,000)	17%
		(27,789)	(32,161)	(4,372)	(327,950)	(275,532)	52,417	119%	(274,025)	53,925	120%
	B	(618,226)	(475,111)	143,115	(4,568,538)	(4,070,417)	498,121	112%	(4,048,144)	520,394	113%
		0	0	0	0	0	0	0%	0	0	0%
		0	0	0	0	0	0	0%	0	0	0%
		(14,917)	(30,326)	(15,409)	(130,505)	(259,814)	(129,309)	50%	(258,392)	(127,887)	51%
	C	(1,399)	(3,567)	(2,168)	(14,000)	(30,556)	(16,556)	46%	(30,389)	(16,389)	46%
		(5,881)	(17,390)	(11,509)	(92,617)	(148,988)	(56,371)	62%	(148,172)	(55,556)	63%
	D	(422,420)	(185,623)	236,797	(1,837,048)	(1,590,291)	246,758	116%	(1,581,589)	255,460	116%
NET OPERATING EXPENSE											
		0	0	0	0	0	0	0%	0	0	0%
NET INCOME(LOSS)											
	A	492,646	(5,313)	497,959	576,488	(63,791)	640,279	-904%	(63,791)	(640,279)	-904%

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
BENEFIT PAY ALLOCATION
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 5

		CURRENT MONTH			YEAR TO DATE			PERCENT USED	2019-2020		
SEE				FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)	OF YEAR TO	ADOPTED BUDGET		
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	DATE BUDGET	TOTAL	REMAINING AMOUNT	100% USED
GENERAL OPERATING FUND:											
Customer accounts	E	2,649	902	(1,747)	44,752	10,824	(33,928)	413%	10,824	(33,928)	413%
Buildings and grounds	E	41	153	112	535	1,836	1,301	29%	1,836	1,301	29%
Vehicle maintenance	E	95	229	134	1,438	2,748	1,310	52%	2,748	1,310	52%
Administration	E	6,213	8,624	2,411	149,317	103,741	(45,576)	144%	103,741	(45,576)	144%
Board of directors	E	67	1,208	1,141	807	14,496	13,689	6%	14,496	13,689	6%
Public affairs	E	846	667	(179)	7,481	8,004	523	93%	8,004	523	93%
Human resources	E	845	1,343	498	15,311	16,116	805	95%	16,116	805	95%
Engineering and planning	E	2,402	1,855	(547)	32,352	22,260	(10,092)	145%	22,260	(10,092)	145%
Accounting	E	2,277	2,952	675	32,761	35,424	2,663	92%	35,424	2,663	92%
Total		15,435	17,933	2,498	284,754	215,449	(69,305)	132%	215,449	(69,305)	132%
Reimbursable jobs		10			191						
Construction in progress		4			588						
Total allocation	6	15,449			285,532						
WATER OPERATING FUND "DHS":											
Pumping	B	4,011	6,818	2,807	59,873	81,816	21,943	73%	81,816	21,943	73%
Transmission and distribution	B	8,556	10,340	1,784	111,773	124,080	12,307	90%	124,080	12,307	90%
Customer accounts	B	4,404	11,213	6,809	74,186	134,556	60,370	55%	134,556	60,370	55%
Total		16,971	28,371	11,400	245,832	340,452	94,620	72%	340,452	94,620	72%
Reimbursable jobs		117			3,280						
Construction in progress		788			18,110						
Total allocation	6	17,877			267,222						
WATER OPERATING FUND "IDE":											
Pumping	C	277	435	158	6,418	5,220	(1,198)	123%	5,220	(1,198)	123%
Transmission and distribution	C	128	660	532	682	7,920	7,238	9%	7,920	7,238	9%
Customer accounts	C	0	707	707	26	8,484	8,458	0%	8,484	8,458	0%
Total		406	1,802	1,396	7,126	21,624	14,498	33%	21,624	14,498	33%
Reimbursable jobs		0			0						
Construction in progress		0			0						
Total allocation	6	406			7,126						
SEWER OPERATING FUND:											
Collection	D	1,749	3,189	1,440	15,431	38,268	22,837	40%	38,268	22,837	40%
Treatment	D	11,294	7,893	(3,401)	90,170	94,716	4,546	95%	94,716	4,546	95%
Disposal	D	0	0	0	0	0	0	0%	0	0	0%
Total		13,043	11,082	(1,961)	105,600	132,984	27,384	79%	132,984	27,384	79%
Reimbursable jobs		39			732						
Construction in progress		166			6,909						
Total allocation	6	13,248			113,242						
TOTAL BENEFIT PAY	6	46,980			673,123						

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
FRINGE BENEFIT ALLOCATION
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 4

		CURRENT MONTH			YEAR TO DATE			2019-2020		
SEE		FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)		PERCENT USED	ADOPTED BUDGET		
SCF	ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	VARIANCE AMOUNT	OF YEAR TO DATE	TOTAL	REMAINING AMOUNT	100% USED
GENERAL OPERATING FUND:										
Customer accounts	E	40,233	2,635	(37,598)	140,314	31,620	(108,694)	444%	31,620	108,694 444%
Buildings and grounds	E	993	637	(356)	3,012	7,644	4,632	39%	7,644	(4,632) 39%
Vehicle maintenance	E	2,309	955	(1,354)	7,661	11,460	3,799	67%	11,460	(3,799) 67%
Administration	E	156,575	41,092	(115,483)	736,519	493,203	(243,316)	149%	493,203	243,316 149%
Board of directors	E	924	3,988	3,064	2,673	47,856	45,183	6%	47,856	(45,183) 6%
Public affairs	E	8,171	2,211	(5,960)	28,188	26,532	(1,656)	106%	26,532	1,656 106%
Human resources	E	16,950	4,639	(12,311)	63,923	55,668	(8,255)	115%	55,668	8,255 115%
Engineering and planning	E	48,348	5,999	(42,349)	137,007	71,988	(65,019)	190%	71,988	65,019 190%
Accounting	E	23,170	8,870	(14,300)	106,647	106,440	(207)	100%	106,440	207 100%
Total		297,672	71,026	(226,646)	1,225,944	852,411	(373,533)	144%	852,411	373,533 144%
Reimbursable jobs		179			772					
Construction in progress		63			1,863					
Total allocation	6	297,914			1,228,580					
WATER OPERATING FUND "DHS":										
Pumping	B	64,737	20,471	(44,266)	217,684	245,652	27,968	89%	245,652	(27,968) 89%
Transmission and distribution	B	113,595	27,534	(86,061)	362,435	330,408	(32,027)	110%	330,408	32,027 110%
Customer accounts	B	66,314	29,782	(36,532)	245,687	357,384	111,697	69%	357,384	(111,697) 69%
Total		244,646	77,787	(166,859)	825,805	933,444	107,639	88%	933,444	(107,639) 88%
Reimbursable jobs		1,848			11,851					
Construction in progress		12,245			57,714					
Total allocation	6	258,738			895,370					
WATER OPERATING FUND "IDE":										
Pumping	C	4,585	1,307	(3,278)	21,164	15,684	(5,480)	135%	15,684	5,480 135%
Transmission and distribution	C	2,562	1,757	(805)	4,653	21,084	16,431	22%	21,084	(16,431) 22%
Customer accounts	C	0	1,873	1,873	40	22,476	22,436	0%	22,476	(22,436) 0%
Total		7,148	4,937	(2,211)	25,857	59,244	33,387	44%	59,244	(33,387) 44%
Reimbursable jobs		0			0					
Construction in progress		0			0					
Total allocation	6	7,148			25,857					
SEWER OPERATING FUND:										
Collection	D	25,301	9,156	(16,145)	62,619	109,872	47,253	57%	109,872	(47,253) 57%
Treatment	D	105,371	24,987	(80,384)	341,114	299,844	(41,270)	114%	299,844	41,270 114%
Disposal	D	0	0	0	0	0	0	0%	0	0 0%
Total		130,672	34,143	(96,529)	403,733	409,716	5,983	99%	409,716	(5,983) 99%
Reimbursable jobs		1,084			4,431					
Construction in progress		2,891			18,636					
Total allocation	6	134,647			426,800					
TOTAL FRINGE BENEFITS	6	698,448			2,576,606					

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
EMPLOYEE BENEFITS
JULY 1, 2019 TO JUNE 30, 2020

SCHEDULE 6

		CURRENT MONTH			YEAR TO DATE			2019-2020			
SEE			FAVORABLE (UNFAVORABLE)			FAVORABLE (UNFAVORABLE)	PERCENT USED OF YEAR TO	ADOPTED BUDGET			
SCH		ACTUAL	BUDGET	VARIANCE	ACTUAL	BUDGET	AMOUNT	DATE	TOTAL	REMAINING AMOUNT	100% USED
BENEFIT PAY:											
	Sick leave	16,585	15,960	(625)	192,145	191,520	(625)	100%	191,520	(625)	100%
	W.C.I. injuries	0	208	208	0	2,496	2,496	0%	2,496	2,496	0%
	Vacation	19,335	23,401	4,066	276,746	280,812	4,066	99%	280,812	4,066	99%
	Bereavement	0	417	417	1,116	5,004	3,888	22%	5,004	3,888	22%
	Holidays	3,200	16,424	13,224	165,966	197,088	31,122	84%	197,088	31,122	84%
	Optional Holiday	7,820	4,479	(3,341)	33,277	53,748	20,471	62%	53,748	20,471	62%
	Jury duty	0	150	150	3,533	800	(2,733)	442%	800	(2,733)	442%
	Military pay	0	0	0	0	0	0	0%	0	0	0%
	Reimbursements	40	(42)	(82)	340	496	156	69%	496	156	69%
	Total to allocate	46,980	60,997	14,017	673,123	731,964	58,841	92%	731,964	58,841	92%
Allocations:											
	General operating fund	5	15,449		285,532						
	Water operating fund "DHS"	5	17,877		267,222						
	Water operating fund "IDE"	5	406		7,126						
	Sewer operating fund	5	13,248		113,242						
	Total allocations		46,980	0	673,123	0					
	Direct labor		259,040		3,580,205				3,416,338		105%
	Benefit pay percent		18%		19%				21%		
FRINGE BENEFITS:											
	Health insurance	82,174	92,153	9,979	899,342	1,105,836	206,494	81%	1,105,836	206,494	81%
	Dental insurance	4,341	4,584	243	46,672	55,008	8,336	85%	55,008	8,336	85%
	Eye care insurance	881	929	48	9,839	11,148	1,309	88%	11,148	1,309	88%
	Life insurance	1,778	1,879	101	18,292	22,548	4,256	81%	22,548	4,256	81%
	Weekly income & LTD	1,473	1,229	(244)	15,806	14,748	(1,058)	107%	14,748	(1,058)	107%
	Retiree's insurance	0	1,860	1,860	0	22,320	22,320	0%	22,320	22,320	0%
	Federal payroll taxes	28,860	27,904	(956)	311,984	334,848	22,864	93%	334,848	22,864	93%
	State payroll taxes	15	715	700	10,535	8,580	(1,955)	123%	8,580	(1,955)	123%
	Worker compensation insurance	6,119	10,453	4,335	112,771	125,436	12,665	90%	125,436	12,665	90%
	Retirement	572,808	50,426	(522,382)	1,149,284	605,012	(544,272)	190%	605,012	(544,272)	190%
	Retirement professional fees	0	125	125	2,080	1,600	(480)	130%	1,600	(480)	130%
	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	698,448	192,257	(506,191)	2,576,606	2,307,084	(269,522)	112%	2,307,084	(269,522)	112%
Allocations:											
	General operating fund	4	297,914		1,228,580						
	Water operating fund "DHS"	4	258,738		895,370						
	Water operating fund "IDE"	4	7,148		25,857						
	Sewer operating fund	4	134,647		426,800						
	Total allocations		698,448	0	2,576,606	0					
	Direct labor		259,040		3,580,205				3,416,338		
	Fringe benefit percent		270%		72%				68%		
	Total employee benefits		745,427		3,249,729				3,039,048		
	Direct labor		259,040		3,580,205				3,416,338		105%
	Employee benefits percent		288%		91%				89%		

MISSION SPRINGS WATER DISTRICT
COMBINED FUNDS
CASH AND INVESTMENTS
JUNE 30, 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		1,224,655	5,063	1,264,462	1,263,552	3,757,732	
Total	A	1,224,655	5,063	1,264,462	1,264,652	3,758,832	
RESTRICTED ASSETS - CASH:							
Externally Restricted:							
Assessment Districts / Grants							
Checking - Wells Fargo Bank		106		21,705		21,811	
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		20,547,533	647,724	11,821,018	2,453,976	35,470,251	
Financial Assistance Fund							
Investment Trust of California (CalTrust)		0	0	78,541	0	78,541	
Capital Improvements							
Investment Trust of California (CalTrust)		(7,111,017)	(4,207,093)	(367,085)	6,102,144	(5,583,051)	
Net Capital Reserves		13,436,516	(3,559,369)	11,532,474	8,556,120	29,965,742	
TOTAL RESTRICTED ASSETS	A	13,436,622	(3,559,369)	11,866,041	9,206,120	30,949,414	
TOTAL CASH IN CUSTODY OF M.S.W.D.	CASH FLOW	14,661,277	(3,554,306)	13,130,503	10,470,772	34,708,246	
INTEREST EARNED: (CalTrust)							
July-19	0.21%	34,053	(7,198)	22,657	19,201	68,713	
August-19	0.18%	30,328	(6,181)	19,780	14,047	57,974	
September-19	0.18%	31,157	(6,338)	18,879	13,750	57,448	
October-19	0.18%	30,524	(6,255)	18,168	13,277	55,714	
November-19	0.16%	27,930	(5,615)	16,216	11,535	50,066	
December-19	0.17%	29,000	(5,974)	16,447	12,654	52,126	
January-20	0.16%	26,319	(5,835)	17,205	11,944	49,633	
February-20	0.14%	22,695	(4,955)	16,365	9,905	44,009	
March-20	0.15%	26,058	(5,507)	18,017	11,305	49,873	
April-20	0.13%	21,819	(4,745)	13,471	10,089	40,633	
May-20	0.11%	16,993	(3,952)	10,815	8,877	32,732	
June-20	0.10%	14,461	(3,673)	11,516	8,851	31,155	
TOTAL		311,335	(66,229)	199,534	145,435	590,076	

Total Cash In Custody of MSWD

