

EXHIBIT 16-E

Statement of Revenue Over Expense  
Group Summary

For Fiscal: 2013-2014 Period Ending: 11/30/2013



Monterey Peninsula Water Mgmt District

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>								
R100 - Water Supply Charge	0.00	283,220.00	(283,220.00)	0.00 %	0.00	3,400,000.00	(3,400,000.00)	0.00 %
R110 - Mitigation Revenue	0.00	150,089.94	(150,089.94)	0.00 %	0.00	1,801,800.00	(1,801,800.00)	0.00 %
R120 - Property Taxes Revenues	0.00	116,869.89	(116,869.89)	0.00 %	0.00	1,403,000.00	(1,403,000.00)	0.00 %
R130 - User Fees	4,862.31	8,330.00	(3,467.69)	-58.37 %	22,280.18	100,000.00	(77,719.82)	-22.28 %
R140 - Connection Charges	1,679.88	14,577.50	(12,897.62)	-11.52 %	66,483.79	175,000.00	(108,516.21)	-37.99 %
R150 - Permit Processing Fee	12,951.00	14,577.50	(1,626.50)	-88.84 %	77,391.00	175,000.00	(97,609.00)	-44.22 %
R160 - Well Registration Fee	125.00	0.00	125.00	0.00 %	350.00	0.00	350.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	3,876.00	4,664.80	(788.80)	-83.09 %	22,594.00	56,000.00	(33,406.00)	-40.35 %
R200 - Recording Fees	1,109.00	499.80	609.20	-221.89 %	6,746.00	6,000.00	746.00	-112.43 %
R210 - Legal Fees	2,052.00	1,249.50	802.50	-164.23 %	13,163.00	15,000.00	(1,837.00)	-87.75 %
R220 - Copy Fee	13.30	0.00	13.30	0.00 %	230.60	0.00	230.60	0.00 %
R230 - Miscellaneous - Other	10.00	1,249.50	(1,239.50)	-0.80 %	737.25	15,000.00	(14,262.75)	-4.92 %
R250 - Interest Income	17.59	833.00	(815.41)	-2.11 %	2,998.41	10,000.00	(7,001.59)	-29.98 %
R260 - CAW - ASR	0.00	197,588.59	(197,588.59)	0.00 %	75,399.68	2,372,012.00	(2,296,612.32)	-3.18 %
R270 - CAW - Rebates	19,360.00	62,475.00	(43,115.00)	-30.99 %	335,594.86	750,000.00	(414,405.14)	-44.75 %
R280 - CAW - Conservation	0.00	58,409.96	(58,409.96)	0.00 %	0.00	701,200.00	(701,200.00)	0.00 %
R290 - CAW - Miscellaneous	0.00	583.10	(583.10)	0.00 %	0.00	7,000.00	(7,000.00)	0.00 %
R300 - Watermaster	0.00	7,830.20	(7,830.20)	0.00 %	0.00	94,000.00	(94,000.00)	0.00 %
R310 - Other Reimbursements	0.00	3,186.22	(3,186.22)	0.00 %	12,601.00	38,250.00	(25,649.00)	-32.94 %
R320 - Grants	0.00	107,551.37	(107,551.37)	0.00 %	131,401.80	1,291,133.00	(1,159,731.20)	-10.18 %
R400 - Line of Credit Proceeds	0.00	124,625.21	(124,625.21)	0.00 %	0.00	1,496,101.00	(1,496,101.00)	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	117,721.05	(117,721.05)	0.00 %	0.00	1,413,218.00	(1,413,218.00)	0.00 %
<b>Total Revenue:</b>	<b>46,056.08</b>	<b>1,276,132.13</b>	<b>(1,230,076.05)</b>	<b>-3.61 %</b>	<b>767,996.57</b>	<b>15,319,714.00</b>	<b>(14,551,717.43)</b>	<b>-5.01 %</b>

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2 Expense	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	257,189.84	179,070.01	(78,119.83)	143.63 %	898,658.37	2,149,700.00	1,251,041.63	41.80 %
1110 - Manager's Auto Allowance	553.86	399.84	(154.02)	138.52 %	2,107.72	4,800.00	2,692.28	43.91 %
1120 - Manager's Deferred Comp	786.93	516.46	(270.47)	152.37 %	2,994.71	6,200.00	3,205.29	48.30 %
1130 - Unemployment Compensation	0.00	249.90	249.90	0.00 %	0.00	3,000.00	3,000.00	0.00 %
1140 - Insurance Opt-Out Supplemental	1,713.38	0.00	(1,713.38)	0.00 %	6,524.60	0.00	(6,524.60)	0.00 %
1150 - Temporary Personnel	2,632.50	3,415.30	782.80	77.08 %	16,360.50	41,000.00	24,639.50	39.90 %
1160 - PERS Retirement	50,516.94	37,485.00	(13,031.94)	134.77 %	199,184.10	450,000.00	250,815.90	44.26 %
1170 - Medical Insurance	31,884.41	41,699.98	9,815.57	76.46 %	160,684.14	500,600.00	339,915.86	32.10 %
1180 - Medical Insurance - Retirees	5,066.17	0.00	(5,066.17)	0.00 %	26,584.85	0.00	(26,584.85)	0.00 %
1190 - Workers Compensation	0.00	2,615.62	2,615.62	0.00 %	9,075.41	31,400.00	22,324.59	28.90 %
1200 - Life Insurance	399.69	0.00	(399.69)	0.00 %	1,985.72	0.00	(1,985.72)	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	(936.19)	0.00 %	4,645.36	0.00	(4,645.36)	0.00 %
1220 - Short Term Disability Insurance	171.59	0.00	(171.59)	0.00 %	856.05	0.00	(856.05)	0.00 %
1230 - Other Benefits	77.16	0.00	(77.16)	0.00 %	77.16	0.00	(77.16)	0.00 %
1260 - Employee Assistance Program	92.04	0.00	(92.04)	0.00 %	460.20	0.00	(460.20)	0.00 %
1270 - FICA Tax Expense	627.58	0.00	(627.58)	0.00 %	3,608.19	0.00	(3,608.19)	0.00 %
1280 - Medicare Tax Expense	3,145.24	2,174.13	(971.11)	144.67 %	12,088.74	26,100.00	14,011.26	46.32 %
1290 - Staff Development & Training	730.00	2,878.01	2,148.01	25.36 %	1,786.92	34,550.00	32,763.08	5.17 %
1310 - Professional Dues	423.00	0.00	(423.00)	0.00 %	705.00	0.00	(705.00)	0.00 %
1320 - Personnel Recruitment	0.00	149.94	149.94	0.00 %	0.00	1,800.00	1,800.00	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>356,946.52</b>	<b>270,654.19</b>	<b>(86,292.33)</b>	<b>131.88 %</b>	<b>1,348,387.74</b>	<b>3,249,150.00</b>	<b>1,900,762.26</b>	<b>41.50 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	4,510.00	3,082.10	(1,427.90)	146.33 %	6,930.00	37,000.00	30,070.00	18.73 %
2110 - Board Expenses	(600.00)	691.39	1,291.39	-86.78 %	7,687.00	8,300.00	613.00	92.61 %
2120 - Insurance Expense	0.00	3,965.08	3,965.08	0.00 %	42,733.27	47,600.00	4,866.73	89.78 %
2130 - Membership Dues	307.50	2,472.34	2,164.84	12.44 %	1,608.50	29,680.00	28,071.50	5.42 %
2140 - Bank Charges	(3,415.81)	291.55	3,707.36	-1,171.60 %	1,835.05	3,500.00	1,664.95	52.43 %
2150 - Office Supplies	3,045.13	3,226.62	181.49	94.38 %	13,508.45	38,735.00	25,226.55	34.87 %
2160 - Meeting Expenses	843.77	991.27	147.50	85.12 %	2,922.74	11,900.00	8,977.26	24.56 %
2170 - Printing/Photocopy	22.36	816.34	793.98	2.74 %	59.61	9,800.00	9,740.39	0.61 %
2180 - Miscellaneous Expenses	17.00	208.25	191.25	8.16 %	378.96	2,500.00	2,121.04	15.16 %
2190 - Data Processing Costs	3,889.06	6,813.94	2,924.88	57.08 %	30,655.90	81,800.00	51,144.10	37.48 %
2200 - Professional Fees	2,500.00	5,335.36	2,835.36	46.86 %	30,500.00	64,050.00	33,550.00	47.62 %
2210 - Legal	0.00	33,320.00	33,320.00	0.00 %	130,916.14	400,000.00	269,083.86	32.73 %
2220 - Legal Notices	532.48	333.20	(199.28)	159.81 %	1,581.44	4,000.00	2,418.56	39.54 %
2230 - Rent	2,320.00	1,749.30	(570.70)	132.62 %	8,379.50	21,000.00	12,620.50	39.90 %
2235 - Equipment Lease	0.00	1,399.44	1,399.44	0.00 %	0.00	16,800.00	16,800.00	0.00 %
2240 - Telephone	4,812.81	2,757.23	(2,055.58)	174.55 %	15,417.79	33,100.00	17,682.21	46.58 %
2250 - Utilities	865.94	2,690.59	1,824.65	32.18 %	17,061.80	32,300.00	15,238.20	52.82 %
2260 - Facility Maintenance	3,654.04	3,165.40	(488.64)	115.44 %	13,050.37	38,000.00	24,949.63	34.34 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	1,366.47	1,932.56	566.09	70.71 %	5,930.98	23,200.00	17,269.02	25.56 %
2280 - Vehicle Expenses	4,335.84	2,915.50	(1,420.34)	148.72 %	13,560.43	35,000.00	21,439.57	38.74 %
2290 - Operating Supplies	105.74	1,620.18	1,514.44	6.53 %	13,545.40	19,450.00	5,904.60	69.64 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>29,112.33</b>	<b>79,777.64</b>	<b>50,665.31</b>	<b>36.49 %</b>	<b>358,263.33</b>	<b>957,715.00</b>	<b>599,451.67</b>	<b>37.41 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	366,335.29	876,912.54	510,577.25	41.78 %	1,600,772.88	10,527,162.00	8,926,389.12	15.21 %
4000 - Fixed Asset Purchases	0.00	8,704.85	8,704.85	0.00 %	12,177.46	104,500.00	92,322.54	11.65 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
5500 - Election Expenses	0.00	14,577.50	14,577.50	0.00 %	0.00	175,000.00	175,000.00	0.00 %
6000 - Contingencies	0.00	6,247.49	6,247.49	0.00 %	0.00	75,000.00	75,000.00	0.00 %
6500 - Reserves	0.00	98.87	98.87	0.00 %	0.00	1,187.00	1,187.00	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>366,335.29</b>	<b>925,700.25</b>	<b>559,364.96</b>	<b>39.57 %</b>	<b>1,612,950.34</b>	<b>11,112,849.00</b>	<b>9,499,898.66</b>	<b>14.51 %</b>
<b>Total Expense:</b>	<b>752,394.14</b>	<b>1,276,132.08</b>	<b>523,737.94</b>	<b>58.96 %</b>	<b>3,319,601.41</b>	<b>15,319,714.00</b>	<b>12,000,112.59</b>	<b>21.67 %</b>
<b>Report Total:</b>	<b>(706,338.06)</b>	<b>0.05</b>	<b>(706,338.11)</b>		<b>(2,551,604.84)</b>	<b>0.00</b>	<b>(2,551,604.84)</b>	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Fund Summary

Fund	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	(181,614.05)	0.04	(181,614.09)		(650,022.62)	0.00	(650,022.62)	
26 - CONSERVATION FUND	(144,012.75)	0.00	(144,012.75)		(290,676.01)	0.00	(290,676.01)	
35 - WATER SUPPLY FUND	(380,711.26)	0.01	(380,711.27)		(1,610,906.21)	0.00	(1,610,906.21)	
<b>Report Total:</b>	<b>(706,338.06)</b>	<b>0.05</b>	<b>(706,338.11)</b>		<b>(2,551,604.84)</b>	<b>0.00</b>	<b>(2,551,604.84)</b>	



Monterey Peninsula Water Mgmt District

# Statement of Revenue Over Expense Group Summary

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 24 - MITIGATION FUND</b>								
<b>Revenue</b>								
R110 - Mitigation Revenue	0.00	150,089.94	(150,089.94)	0.00 %	0.00	1,801,800.00	(1,801,800.00)	0.00 %
R120 - Property Taxes Revenues	0.00	18,434.45	(18,434.45)	0.00 %	0.00	221,302.00	(221,302.00)	0.00 %
R130 - User Fees	4,108.24	8,330.00	(4,221.76)	-49.32 %	18,812.78	100,000.00	(81,187.22)	-18.81 %
R160 - Well Registration Fee	125.00	0.00	125.00	0.00 %	350.00	0.00	350.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	3,876.00	4,664.80	(788.80)	-83.09 %	22,594.00	56,000.00	(33,406.00)	-40.35 %
R200 - Recording Fees	0.00	499.80	(499.80)	0.00 %	0.00	6,000.00	(6,000.00)	0.00 %
R230 - Miscellaneous - Other	0.00	1,249.50	(1,249.50)	0.00 %	0.00	15,000.00	(15,000.00)	0.00 %
R250 - Interest Income	8.75	358.19	(349.44)	-2.44 %	1,193.74	4,300.00	(3,106.26)	-27.76 %
R290 - CAW - Miscellaneous	0.00	583.10	(583.10)	0.00 %	0.00	7,000.00	(7,000.00)	0.00 %
R310 - Other Reimbursements	0.00	2,061.67	(2,061.67)	0.00 %	0.00	24,750.00	(24,750.00)	0.00 %
R320 - Grants	0.00	107,551.37	(107,551.37)	0.00 %	131,401.80	1,291,133.00	(1,159,731.20)	-10.18 %
<b>Total Revenue:</b>	<b>8,117.99</b>	<b>293,822.82</b>	<b>(285,704.83)</b>	<b>-2.76 %</b>	<b>174,377.32</b>	<b>3,527,285.00</b>	<b>(3,352,907.68)</b>	<b>-4.94 %</b>

## Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2 Expense	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	119,577.09	77,002.52	(42,574.57)	155.29 %	427,910.16	924,400.00	496,489.84	46.29 %
1110 - Manager's Auto Allowance	110.76	174.93	64.17	63.32 %	577.52	2,100.00	1,522.48	27.50 %
1120 - Manager's Deferred Comp	157.38	216.58	59.20	72.67 %	820.58	2,600.00	1,779.42	31.56 %
1130 - Unemployment Compensation	0.00	108.29	108.29	0.00 %	0.00	1,300.00	1,300.00	0.00 %
1140 - Insurance Opt-Out Supplemental	432.83	0.00	(432.83)	0.00 %	2,034.30	0.00	(2,034.30)	0.00 %
1150 - Temporary Personnel	0.00	1,466.08	1,466.08	0.00 %	0.00	17,600.00	17,600.00	0.00 %
1160 - PERS Retirement	22,707.77	16,118.55	(6,589.22)	140.88 %	88,362.88	193,500.00	105,137.12	45.67 %
1170 - Medical Insurance	16,200.57	17,926.16	1,725.59	90.37 %	82,059.13	215,200.00	133,140.87	38.13 %
1180 - Medical Insurance - Retirees	2,282.79	0.00	(2,282.79)	0.00 %	11,613.11	0.00	(11,613.11)	0.00 %
1190 - Workers Compensation	0.00	1,124.55	1,124.55	0.00 %	5,881.87	13,500.00	7,618.13	43.57 %
1200 - Life Insurance	172.17	0.00	(172.17)	0.00 %	862.77	0.00	(862.77)	0.00 %
1210 - Long Term Disability Insurance	416.54	0.00	(416.54)	0.00 %	2,066.10	0.00	(2,066.10)	0.00 %
1220 - Short Term Disability Insurance	80.45	0.00	(80.45)	0.00 %	400.56	0.00	(400.56)	0.00 %
1230 - Other Benefits	25.46	0.00	(25.46)	0.00 %	25.46	0.00	(25.46)	0.00 %
1260 - Employee Assistance Program	40.01	0.00	(40.01)	0.00 %	200.05	0.00	(200.05)	0.00 %
1270 - FICA Tax Expense	468.22	0.00	(468.22)	0.00 %	3,098.13	0.00	(3,098.13)	0.00 %
1280 - Medicare Tax Expense	1,512.94	941.29	(571.65)	160.73 %	6,008.23	11,300.00	5,291.77	53.17 %
1290 - Staff Development & Training	12.90	1,237.00	1,224.10	1.04 %	80.38	14,850.00	14,769.62	0.54 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>164,197.88</b>	<b>116,374.26</b>	<b>(47,823.62)</b>	<b>141.09 %</b>	<b>632,001.23</b>	<b>1,397,050.00</b>	<b>765,048.77</b>	<b>45.24 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	1,939.30	1,324.47	(614.83)	146.42 %	2,979.90	15,900.00	12,920.10	18.74 %
2110 - Board Expenses	(258.00)	299.88	557.88	-86.03 %	3,543.01	3,600.00	56.99	98.42 %
2120 - Insurance Expense	0.00	1,699.32	1,699.32	0.00 %	19,642.30	20,400.00	757.70	96.29 %
2130 - Membership Dues	307.50	1,064.57	757.07	28.88 %	307.50	12,780.00	12,472.50	2.41 %
2140 - Bank Charges	(1,475.40)	124.95	1,600.35	-1,180.79 %	769.81	1,500.00	730.19	51.32 %
2150 - Office Supplies	1,309.40	1,377.36	67.96	95.07 %	5,740.17	16,535.00	10,794.83	34.72 %
2160 - Meeting Expenses	367.94	424.83	56.89	86.61 %	1,265.51	5,100.00	3,834.49	24.81 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	16.02	4,100.00	4,083.98	0.39 %
2180 - Miscellaneous Expenses	7.31	83.30	75.99	8.78 %	162.95	1,000.00	837.05	16.30 %
2190 - Data Processing Costs	1,672.30	2,932.16	1,259.86	57.03 %	13,040.13	35,200.00	22,159.87	37.05 %
2200 - Professional Fees	1,075.00	2,294.91	1,219.91	46.84 %	13,115.00	27,550.00	14,435.00	47.60 %
2210 - Legal	0.00	7,497.00	7,497.00	0.00 %	7,003.63	90,000.00	82,996.37	7.78 %
2220 - Legal Notices	228.97	141.61	(87.36)	161.69 %	680.02	1,700.00	1,019.98	40.00 %
2230 - Rent	1,069.84	749.70	(320.14)	142.70 %	3,983.67	9,000.00	5,016.33	44.26 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	2,181.08	1,191.19	(989.89)	183.10 %	7,025.71	14,300.00	7,274.29	49.13 %
2250 - Utilities	389.49	1,157.87	768.38	33.64 %	7,426.97	13,900.00	6,473.03	53.43 %
2260 - Facility Maintenance	1,607.72	1,357.79	(249.93)	118.41 %	6,457.03	16,300.00	9,842.97	39.61 %
2270 - Travel Expenses	0.00	824.67	824.67	0.00 %	1,335.10	9,900.00	8,564.90	13.49 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	3,980.75	1,249.50	(2,731.25)	318.59 %	10,802.38	15,000.00	4,197.62	72.02 %
2290 - Operating Supplies	52.87	703.88	651.01	7.51 %	1,206.33	8,450.00	7,243.67	14.28 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>14,456.07</b>	<b>27,448.58</b>	<b>12,992.51</b>	<b>52.67 %</b>	<b>106,503.14</b>	<b>329,515.00</b>	<b>223,011.86</b>	<b>32.32 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	11,078.09	137,177.00	126,098.91	8.08 %	80,659.26	1,646,783.00	1,566,123.74	4.90 %
4000 - Fixed Asset Purchases	0.00	3,740.17	3,740.17	0.00 %	5,236.31	44,900.00	39,663.69	11.66 %
5500 - Election Expenses	0.00	6,264.16	6,264.16	0.00 %	0.00	75,200.00	75,200.00	0.00 %
6000 - Contingencies	0.00	2,719.74	2,719.74	0.00 %	0.00	32,650.00	32,650.00	0.00 %
6500 - Reserves	0.00	98.87	98.87	0.00 %	0.00	1,187.00	1,187.00	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>11,078.09</b>	<b>149,999.94</b>	<b>138,921.85</b>	<b>7.39 %</b>	<b>85,895.57</b>	<b>1,800,720.00</b>	<b>1,714,824.43</b>	<b>4.77 %</b>
<b>Total Expense:</b>	<b>189,732.04</b>	<b>293,822.78</b>	<b>104,090.74</b>	<b>64.57 %</b>	<b>824,399.94</b>	<b>3,527,285.00</b>	<b>2,702,885.06</b>	<b>23.37 %</b>
<b>Total Revenues</b>	<b>8,117.99</b>	<b>293,822.82</b>	<b>(285,704.83)</b>	<b>-2.76 %</b>	<b>174,377.32</b>	<b>3,527,285.00</b>	<b>(3,352,907.68)</b>	<b>-4.94 %</b>
<b>Total Fund: 24 - MITIGATION FUND:</b>	<b>(181,614.05)</b>	<b>0.04</b>	<b>(181,614.09)</b>		<b>(650,022.62)</b>	<b>0.00</b>	<b>(650,022.62)</b>	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 26 - CONSERVATION FUND</b>								
<b>Revenue</b>								
R120 - Property Taxes Revenues	0.00	87,514.98	(87,514.98)	0.00 %	0.00	1,050,600.00	(1,050,600.00)	0.00 %
R130 - User Fees	754.07	0.00	754.07	0.00 %	3,467.40	0.00	3,467.40	0.00 %
R150 - Permit Processing Fee	12,951.00	14,577.50	(1,626.50)	-88.84 %	77,391.00	175,000.00	(97,609.00)	-44.22 %
R200 - Recording Fees	1,109.00	0.00	1,109.00	0.00 %	6,746.00	0.00	6,746.00	0.00 %
R210 - Legal Fees	2,052.00	1,249.50	802.50	-164.23 %	13,163.00	15,000.00	(1,837.00)	-87.75 %
R250 - Interest Income	3.09	224.91	(221.82)	-1.37 %	599.06	2,700.00	(2,100.94)	-22.19 %
R270 - CAW - Rebates	19,360.00	62,475.00	(43,115.00)	-30.99 %	335,594.86	750,000.00	(414,405.14)	-44.75 %
R280 - CAW - Conservation	0.00	58,409.96	(58,409.96)	0.00 %	0.00	701,200.00	(701,200.00)	0.00 %
R310 - Other Reimbursements	0.00	1,124.55	(1,124.55)	0.00 %	0.00	13,500.00	(13,500.00)	0.00 %
<b>Total Revenue:</b>	<b>36,229.16</b>	<b>225,576.40</b>	<b>(189,347.24)</b>	<b>-16.06 %</b>	<b>436,961.32</b>	<b>2,708,000.00</b>	<b>(2,271,038.68)</b>	<b>-16.14 %</b>



## Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2 Expense	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	50,117.54	48,347.32	(1,770.22)	103.66 %	171,099.53	580,400.00	409,300.47	29.48 %
1110 - Manager's Auto Allowance	110.76	108.29	(2.47)	102.28 %	445.52	1,300.00	854.48	34.27 %
1120 - Manager's Deferred Comp	157.38	141.61	(15.77)	111.14 %	633.02	1,700.00	1,066.98	37.24 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	432.83	0.00	(432.83)	0.00 %	1,626.93	0.00	(1,626.93)	0.00 %
1150 - Temporary Personnel	2,632.50	924.63	(1,707.87)	284.71 %	16,360.50	11,100.00	(5,260.50)	147.39 %
1160 - PERS Retirement	10,090.09	10,120.95	30.86	99.70 %	41,631.36	121,500.00	79,868.64	34.26 %
1170 - Medical Insurance	6,101.37	11,262.16	5,160.79	54.18 %	30,602.79	135,200.00	104,597.21	22.64 %
1180 - Medical Insurance - Retirees	1,155.31	0.00	(1,155.31)	0.00 %	6,456.50	0.00	(6,456.50)	0.00 %
1190 - Workers Compensation	0.00	708.05	708.05	0.00 %	381.06	8,500.00	8,118.94	4.48 %
1200 - Life Insurance	105.12	0.00	(105.12)	0.00 %	525.08	0.00	(525.08)	0.00 %
1210 - Long Term Disability Insurance	213.50	0.00	(213.50)	0.00 %	1,057.15	0.00	(1,057.15)	0.00 %
1220 - Short Term Disability Insurance	34.76	0.00	(34.76)	0.00 %	173.29	0.00	(173.29)	0.00 %
1230 - Other Benefits	25.46	0.00	(25.46)	0.00 %	25.46	0.00	(25.46)	0.00 %
1260 - Employee Assistance Program	23.29	0.00	(23.29)	0.00 %	116.45	0.00	(116.45)	0.00 %
1270 - FICA Tax Expense	75.49	0.00	(75.49)	0.00 %	233.84	0.00	(233.84)	0.00 %
1280 - Medicare Tax Expense	705.12	583.10	(122.02)	120.93 %	2,623.49	7,000.00	4,376.51	37.48 %
1290 - Staff Development & Training	708.10	774.69	66.59	91.40 %	1,450.46	9,300.00	7,849.54	15.60 %
1310 - Professional Dues	423.00	0.00	(423.00)	0.00 %	515.00	0.00	(515.00)	0.00 %
1320 - Personnel Recruitment	0.00	41.65	41.65	0.00 %	0.00	500.00	500.00	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>73,111.62</b>	<b>73,079.09</b>	<b>(32.53)</b>	<b>100.04 %</b>	<b>275,957.43</b>	<b>877,300.00</b>	<b>601,342.57</b>	<b>31.46 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	1,217.70	833.00	(384.70)	146.18 %	1,871.10	10,000.00	8,128.90	18.71 %
2110 - Board Expenses	(162.00)	183.26	345.26	-88.40 %	1,837.89	2,200.00	362.11	83.54 %
2120 - Insurance Expense	0.00	1,074.57	1,074.57	0.00 %	10,270.99	12,900.00	2,629.01	79.62 %
2130 - Membership Dues	0.00	666.40	666.40	0.00 %	1,301.00	8,000.00	6,699.00	16.26 %
2140 - Bank Charges	(924.57)	74.97	999.54	-1,233.25 %	438.78	900.00	461.22	48.75 %
2150 - Office Supplies	822.19	874.65	52.46	94.00 %	3,586.73	10,500.00	6,913.27	34.16 %
2160 - Meeting Expenses	225.38	266.56	41.18	84.55 %	783.09	3,200.00	2,416.91	24.47 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	10.06	2,700.00	2,689.94	0.37 %
2180 - Miscellaneous Expenses	4.59	58.31	53.72	7.87 %	102.33	700.00	597.67	14.62 %
2190 - Data Processing Costs	1,042.41	1,840.93	798.52	56.62 %	8,510.35	22,100.00	13,589.65	38.51 %
2200 - Professional Fees	675.00	1,441.09	766.09	46.84 %	8,235.00	17,300.00	9,065.00	47.60 %
2210 - Legal	0.00	6,664.00	6,664.00	0.00 %	11,544.62	80,000.00	68,455.38	14.43 %
2220 - Legal Notices	143.77	91.63	(52.14)	156.90 %	426.99	1,100.00	673.01	38.82 %
2230 - Rent	347.76	474.81	127.05	73.24 %	850.08	5,700.00	4,849.92	14.91 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	1,012.02	741.37	(270.65)	136.51 %	3,482.58	8,900.00	5,417.42	39.13 %
2250 - Utilities	214.71	724.71	510.00	29.63 %	4,505.25	8,700.00	4,194.75	51.78 %
2260 - Facility Maintenance	950.12	857.99	(92.13)	110.74 %	3,031.33	10,300.00	7,268.67	29.43 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	809.08	524.79	(284.29)	154.17 %	3,171.07	6,300.00	3,128.93	50.33 %
2280 - Vehicle Expenses	161.99	791.35	629.36	20.47 %	1,714.92	9,500.00	7,785.08	18.05 %
2290 - Operating Supplies	0.00	416.50	416.50	0.00 %	11,438.00	5,000.00	(6,438.00)	228.76 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>6,540.15</b>	<b>19,200.65</b>	<b>12,660.50</b>	<b>34.06 %</b>	<b>77,112.16</b>	<b>230,500.00</b>	<b>153,387.84</b>	<b>33.45 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	100,590.14	124,333.58	23,743.44	80.90 %	371,279.83	1,492,600.00	1,121,320.17	24.87 %
4000 - Fixed Asset Purchases	0.00	2,349.06	2,349.06	0.00 %	3,287.91	28,200.00	24,912.09	11.66 %
5500 - Election Expenses	0.00	3,940.09	3,940.09	0.00 %	0.00	47,300.00	47,300.00	0.00 %
6000 - Contingencies	0.00	2,673.93	2,673.93	0.00 %	0.00	32,100.00	32,100.00	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>100,590.14</b>	<b>133,296.66</b>	<b>32,706.52</b>	<b>75.46 %</b>	<b>374,567.74</b>	<b>1,600,200.00</b>	<b>1,225,632.26</b>	<b>23.41 %</b>
<b>Total Expense:</b>	<b>180,241.91</b>	<b>225,576.40</b>	<b>45,334.49</b>	<b>79.90 %</b>	<b>727,637.33</b>	<b>2,708,000.00</b>	<b>1,980,362.67</b>	<b>26.87 %</b>
<b>Total Revenues</b>	<b>36,229.16</b>	<b>225,576.40</b>	<b>(189,347.24)</b>	<b>-16.06 %</b>	<b>436,961.32</b>	<b>2,708,000.00</b>	<b>(2,271,038.68)</b>	<b>-16.14 %</b>
<b>Total Fund: 26 - CONSERVATION FUND:</b>	<b>(144,012.75)</b>	<b>0.00</b>	<b>(144,012.75)</b>		<b>(290,676.01)</b>	<b>0.00</b>	<b>(290,676.01)</b>	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 35 - WATER SUPPLY FUND</b>								
<b>Revenue</b>								
R100 - Water Supply Charge	0.00	283,220.00	(283,220.00)	0.00 %	0.00	3,400,000.00	(3,400,000.00)	0.00 %
R120 - Property Taxes Revenues	0.00	10,920.46	(10,920.46)	0.00 %	0.00	131,098.00	(131,098.00)	0.00 %
R140 - Connection Charges	1,679.88	14,577.50	(12,897.62)	-11.52 %	66,483.79	175,000.00	(108,516.21)	-37.99 %
R220 - Copy Fee	13.30	0.00	13.30	0.00 %	230.60	0.00	230.60	0.00 %
R230 - Miscellaneous - Other	10.00	0.00	10.00	0.00 %	737.25	0.00	737.25	0.00 %
R250 - Interest Income	5.75	249.90	(244.15)	-2.30 %	1,205.61	3,000.00	(1,794.39)	-40.19 %
R260 - CAW - ASR	0.00	197,588.59	(197,588.59)	0.00 %	75,399.68	2,372,012.00	(2,296,612.32)	-3.18 %
R300 - Watermaster	0.00	7,830.20	(7,830.20)	0.00 %	0.00	94,000.00	(94,000.00)	0.00 %
R310 - Other Reimbursements	0.00	0.00	0.00	0.00 %	12,601.00	0.00	12,601.00	0.00 %
R400 - Line of Credit Proceeds	0.00	124,625.21	(124,625.21)	0.00 %	0.00	1,496,101.00	(1,496,101.00)	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	117,721.05	(117,721.05)	0.00 %	0.00	1,413,218.00	(1,413,218.00)	0.00 %
<b>Total Revenue:</b>	<b>1,708.93</b>	<b>756,732.91</b>	<b>(755,023.98)</b>	<b>-0.23 %</b>	<b>156,657.93</b>	<b>9,084,429.00</b>	<b>(8,927,771.07)</b>	<b>-1.72 %</b>

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2 Expense	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	87,495.21	53,720.17	(33,775.04)	162.87 %	299,648.68	644,900.00	345,251.32	46.46 %
1110 - Manager's Auto Allowance	332.34	116.62	(215.72)	284.98 %	1,084.68	1,400.00	315.32	77.48 %
1120 - Manager's Deferred Comp	472.17	158.27	(313.90)	298.33 %	1,541.11	1,900.00	358.89	81.11 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	847.72	0.00	(847.72)	0.00 %	2,863.37	0.00	(2,863.37)	0.00 %
1150 - Temporary Personnel	0.00	1,024.59	1,024.59	0.00 %	0.00	12,300.00	12,300.00	0.00 %
1160 - PERS Retirement	17,719.08	11,245.50	(6,473.58)	157.57 %	69,189.86	135,000.00	65,810.14	51.25 %
1170 - Medical Insurance	9,582.47	12,511.66	2,929.19	76.59 %	48,022.22	150,200.00	102,177.78	31.97 %
1180 - Medical Insurance - Retirees	1,628.07	0.00	(1,628.07)	0.00 %	8,515.24	0.00	(8,515.24)	0.00 %
1190 - Workers Compensation	0.00	783.02	783.02	0.00 %	2,812.48	9,400.00	6,587.52	29.92 %
1200 - Life Insurance	122.40	0.00	(122.40)	0.00 %	597.87	0.00	(597.87)	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	(306.15)	0.00 %	1,522.11	0.00	(1,522.11)	0.00 %
1220 - Short Term Disability Insurance	56.38	0.00	(56.38)	0.00 %	282.20	0.00	(282.20)	0.00 %
1230 - Other Benefits	26.24	0.00	(26.24)	0.00 %	26.24	0.00	(26.24)	0.00 %
1260 - Employee Assistance Program	28.74	0.00	(28.74)	0.00 %	143.70	0.00	(143.70)	0.00 %
1270 - FICA Tax Expense	83.87	0.00	(83.87)	0.00 %	276.22	0.00	(276.22)	0.00 %
1280 - Medicare Tax Expense	927.18	649.74	(277.44)	142.70 %	3,457.02	7,800.00	4,342.98	44.32 %
1290 - Staff Development & Training	9.00	866.32	857.32	1.04 %	256.08	10,400.00	10,143.92	2.46 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	190.00	0.00	(190.00)	0.00 %
1320 - Personnel Recruitment	0.00	49.98	49.98	0.00 %	0.00	600.00	600.00	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>119,637.02</b>	<b>81,200.84</b>	<b>(38,436.18)</b>	<b>147.33 %</b>	<b>440,429.08</b>	<b>974,800.00</b>	<b>534,370.92</b>	<b>45.18 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	1,353.00	924.63	(428.37)	146.33 %	2,079.00	11,100.00	9,021.00	18.73 %
2110 - Board Expenses	(180.00)	208.25	388.25	-86.43 %	2,306.10	2,500.00	193.90	92.24 %
2120 - Insurance Expense	0.00	1,191.19	1,191.19	0.00 %	12,819.98	14,300.00	1,480.02	89.65 %
2130 - Membership Dues	0.00	741.37	741.37	0.00 %	0.00	8,900.00	8,900.00	0.00 %
2140 - Bank Charges	(1,015.84)	91.63	1,107.47	-1,108.63 %	626.46	1,100.00	473.54	56.95 %
2150 - Office Supplies	913.54	974.61	61.07	93.73 %	4,181.55	11,700.00	7,518.45	35.74 %
2160 - Meeting Expenses	250.45	299.88	49.43	83.52 %	874.14	3,600.00	2,725.86	24.28 %
2170 - Printing/Photocopy	22.36	249.90	227.54	8.95 %	33.53	3,000.00	2,966.47	1.12 %
2180 - Miscellaneous Expenses	5.10	66.64	61.54	7.65 %	113.68	800.00	686.32	14.21 %
2190 - Data Processing Costs	1,174.35	2,040.85	866.50	57.54 %	9,105.42	24,500.00	15,394.58	37.16 %
2200 - Professional Fees	750.00	1,599.36	849.36	46.89 %	9,150.00	19,200.00	10,050.00	47.66 %
2210 - Legal	0.00	19,159.00	19,159.00	0.00 %	112,367.89	230,000.00	117,632.11	48.86 %
2220 - Legal Notices	159.74	99.96	(59.78)	159.80 %	474.43	1,200.00	725.57	39.54 %
2230 - Rent	902.40	524.79	(377.61)	171.95 %	3,545.75	6,300.00	2,754.25	56.28 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	1,619.71	824.67	(795.04)	196.41 %	4,909.50	9,900.00	4,990.50	49.59 %
2250 - Utilities	261.74	808.01	546.27	32.39 %	5,129.58	9,700.00	4,570.42	52.88 %
2260 - Facility Maintenance	1,096.20	949.62	(146.58)	115.44 %	3,562.01	11,400.00	7,837.99	31.25 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 11/30/2013

Level2	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	557.39	583.10	25.71	95.59 %	1,424.81	7,000.00	5,575.19	20.35 %
2280 - Vehicle Expenses	193.10	874.65	681.55	22.08 %	1,043.13	10,500.00	9,456.87	9.93 %
2290 - Operating Supplies	52.87	499.80	446.93	10.58 %	901.07	6,000.00	5,098.93	15.02 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>8,116.11</b>	<b>33,128.41</b>	<b>25,012.30</b>	<b>24.50 %</b>	<b>174,648.03</b>	<b>397,700.00</b>	<b>223,051.97</b>	<b>43.91 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	254,667.06	615,401.96	360,734.90	41.38 %	1,148,833.79	7,387,779.00	6,238,945.21	15.55 %
4000 - Fixed Asset Purchases	0.00	2,615.62	2,615.62	0.00 %	3,653.24	31,400.00	27,746.76	11.63 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
5500 - Election Expenses	0.00	4,373.25	4,373.25	0.00 %	0.00	52,500.00	52,500.00	0.00 %
6000 - Contingencies	0.00	853.82	853.82	0.00 %	0.00	10,250.00	10,250.00	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>254,667.06</b>	<b>642,403.65</b>	<b>387,736.59</b>	<b>39.64 %</b>	<b>1,152,487.03</b>	<b>7,711,929.00</b>	<b>6,559,441.97</b>	<b>14.94 %</b>
<b>Total Expense:</b>	<b>382,420.19</b>	<b>756,732.90</b>	<b>374,312.71</b>	<b>50.54 %</b>	<b>1,767,564.14</b>	<b>9,084,429.00</b>	<b>7,316,864.86</b>	<b>19.46 %</b>
<b>Total Revenues</b>	<b>1,708.93</b>	<b>756,732.91</b>	<b>(755,023.98)</b>	<b>-0.23 %</b>	<b>156,657.93</b>	<b>9,084,429.00</b>	<b>(8,927,771.07)</b>	<b>-1.72 %</b>
<b>Total Fund: 35 - WATER SUPPLY FUND:</b>	<b>(380,711.26)</b>	<b>0.01</b>	<b>(380,711.27)</b>		<b>(1,610,906.21)</b>	<b>0.00</b>	<b>(1,610,906.21)</b>	
<b>Report Total:</b>	<b>(706,338.06)</b>	<b>0.05</b>	<b>(706,338.11)</b>		<b>(2,551,604.84)</b>	<b>0.00</b>	<b>(2,551,604.84)</b>	

## Fund Summary

Fund	November Activity	November Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	(181,614.05)	0.04	(181,614.09)		(650,022.62)	0.00	(650,022.62)	
26 - CONSERVATION FUND	(144,012.75)	0.00	(144,012.75)		(290,676.01)	0.00	(290,676.01)	
35 - WATER SUPPLY FUND	(380,711.26)	0.01	(380,711.27)		(1,610,906.21)	0.00	(1,610,906.21)	
<b>Report Total:</b>	<b>(706,338.06)</b>	<b>0.05</b>	<b>(706,338.11)</b>		<b>(2,551,604.84)</b>	<b>0.00</b>	<b>(2,551,604.84)</b>	