

EXHIBIT 11-E



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	-5,309.42	283,220.00	-288,529.42	1.87 %	1,967,900.47	3,400,000.00	-1,432,099.53	-57.88 %
R110 - Mitigation Revenue	0.00	150,089.94	-150,089.94	0.00 %	143,000.00	1,801,800.00	-1,658,800.00	-7.94 %
R120 - Property Taxes Revenues	0.00	116,869.89	-116,869.89	0.00 %	850,680.76	1,403,000.00	-552,319.24	-60.63 %
R130 - User Fees	8,438.26	8,330.00	108.26	-101.30 %	38,963.96	100,000.00	-61,036.04	-38.96 %
R140 - Connection Charges	15,382.81	14,577.50	805.31	-105.52 %	94,330.28	175,000.00	-80,669.72	-53.90 %
R150 - Permit Processing Fee	12,797.00	14,577.50	-1,780.50	-87.79 %	115,511.00	175,000.00	-59,489.00	-66.01 %
R160 - Well Registration Fee	0.00	0.00	0.00	0.00 %	375.00	0.00	375.00	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	3,800.00	4,664.80	-864.80	-81.46 %	40,166.00	56,000.00	-15,834.00	-71.73 %
R200 - Recording Fees	1,081.00	499.80	581.20	-216.29 %	10,658.00	6,000.00	4,658.00	-177.63 %
R210 - Legal Fees	741.00	1,249.50	-508.50	-59.30 %	16,697.00	15,000.00	1,697.00	-111.31 %
R220 - Copy Fee	122.32	0.00	122.32	0.00 %	417.92	0.00	417.92	0.00 %
R230 - Miscellaneous - Other	151.85	1,249.50	-1,097.65	-12.15 %	889.10	15,000.00	-14,110.90	-5.93 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	9.28	833.00	-823.72	-1.11 %	4,238.84	10,000.00	-5,761.16	-42.39 %
R260 - CAW - ASR	0.00	197,588.59	-197,588.59	0.00 %	543,189.82	2,372,012.00	-1,828,822.18	-22.90 %
R270 - CAW - Rebates	159,795.41	62,475.00	97,320.41	-255.77 %	692,994.80	750,000.00	-57,005.20	-92.40 %
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 %
R308 - Reclamation Project	0.00	0.00	0.00	0.00 %	-8,740.49	0.00	-8,740.49	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	20,938.99	107,551.37	-86,612.38	-19.47 %	152,340.79	1,291,133.00	-1,138,792.21	-11.80 %
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 %
Total Revenue:	217,948.50	1,276,132.13	-1,058,183.63	-17.08 %	4,676,543.89	15,319,714.00	-10,643,170.11	-30.53 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2 Expense	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	167,992.56	179,070.01	11,077.45	93.81 %	1,443,074.26	2,149,700.00	706,625.74	67.13 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	3,215.44	4,800.00	1,584.56	66.99 %
1120 - Manager's Deferred Comp	524.62	516.46	-8.16	101.58 %	4,568.57	6,200.00	1,631.43	73.69 %
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	1,151.54	0.00	-1,151.54	0.00 %	9,959.42	0.00	-9,959.42	0.00 %
1150 - Temporary Personnel	2,964.00	3,415.30	451.30	86.79 %	24,391.05	41,000.00	16,608.95	59.49 %
1160 - PERS Retirement	33,416.30	37,485.00	4,068.70	89.15 %	298,698.39	450,000.00	151,301.61	66.38 %
1170 - Medical Insurance	23,337.80	41,699.98	18,362.18	55.97 %	239,244.15	500,600.00	261,355.85	47.79 %
1180 - Medical Insurance - Retirees	4,758.47	0.00	-4,758.47	0.00 %	44,166.02	0.00	-44,166.02	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 %	3,184.79	0.00	-3,184.79	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	-936.19	0.00 %	7,453.93	0.00	-7,453.93	0.00 %
1220 - Short Term Disability Insurance	171.64	0.00	-171.64	0.00 %	1,386.52	0.00	-1,386.52	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	540.12	0.00	-540.12	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	683.80	0.00	-683.80	0.00 %
1270 - FICA Tax Expense	77.28	0.00	-77.28	0.00 %	4,147.47	0.00	-4,147.47	0.00 %
1280 - Medicare Tax Expense	2,045.53	2,174.13	128.60	94.08 %	18,613.88	26,100.00	7,486.12	71.32 %
1290 - Staff Development & Training	590.00	2,878.01	2,288.01	20.50 %	2,690.92	34,550.00	31,859.08	7.79 %
1300 - Conference Registration	1,020.00	0.00	-1,020.00	0.00 %	1,889.00	0.00	-1,889.00	0.00 %
1310 - Professional Dues	615.00	0.00	-615.00	0.00 %	1,620.00	0.00	-1,620.00	0.00 %
1320 - Personnel Recruitment	0.00	149.94	149.94	0.00 %	0.00	1,800.00	1,800.00	0.00 %
Total Level1: 100 - Personnel Costs:	240,589.96	270,654.19	30,064.23	88.89 %	2,118,603.14	3,249,150.00	1,130,546.86	65.20 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	3,082.10	3,082.10	0.00 %	9,570.00	37,000.00	27,430.00	25.86 %
2110 - Board Expenses	360.00	691.39	331.39	52.07 %	10,110.56	8,300.00	-1,810.56	121.81 %
2120 - Insurance Expense	0.00	3,965.08	3,965.08	0.00 %	43,358.27	47,600.00	4,241.73	91.09 %
2130 - Membership Dues	1,644.00	2,472.34	828.34	66.50 %	20,600.47	29,680.00	9,079.53	69.41 %
2140 - Bank Charges	284.99	291.55	6.56	97.75 %	3,346.55	3,500.00	153.45	95.62 %
2150 - Office Supplies	4,252.25	3,226.62	-1,025.63	131.79 %	22,598.26	38,735.00	16,136.74	58.34 %
2160 - Meeting Expenses	170.99	991.27	820.28	17.25 %	4,287.52	11,900.00	7,612.48	36.03 %
2170 - Printing/Photocopy	100.00	816.34	716.34	12.25 %	320.84	9,800.00	9,479.16	3.27 %
2180 - Miscellaneous Expenses	200.00	208.25	8.25	96.04 %	1,838.77	2,500.00	661.23	73.55 %
2190 - Data Processing Costs	6,263.40	6,813.94	550.54	91.92 %	40,654.76	81,800.00	41,145.24	49.70 %
2200 - Professional Fees	6,500.00	5,335.36	-1,164.64	121.83 %	48,000.00	64,050.00	16,050.00	74.94 %
2210 - Legal	5,012.24	33,320.00	28,307.76	15.04 %	226,661.28	400,000.00	173,338.72	56.67 %
2220 - Legal Notices	0.00	333.20	333.20	0.00 %	1,581.44	4,000.00	2,418.56	39.54 %
2230 - Rent	1,689.00	1,749.30	60.30	96.55 %	13,420.50	21,000.00	7,579.50	63.91 %
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	3,131.87	2,757.23	-374.64	113.59 %	24,791.24	33,100.00	8,308.76	74.90 %
2250 - Utilities	2,990.31	2,690.59	-299.72	111.14 %	24,528.71	32,300.00	7,771.29	75.94 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	2,769.28	3,165.40	396.12	87.49 %	20,648.78	38,000.00	17,351.22	54.34 %
2270 - Travel Expenses	1,424.52	1,932.56	508.04	73.71 %	10,929.02	23,200.00	12,270.98	47.11 %
2280 - Vehicle Expenses	3,963.22	2,915.50	-1,047.72	135.94 %	22,705.14	35,000.00	12,294.86	64.87 %
2290 - Operating Supplies	245.86	1,620.18	1,374.32	15.17 %	14,076.77	19,450.00	5,373.23	72.37 %
2300 - Interest Expense	0.00	0.00	0.00	0.00 %	73,273.89	0.00	-73,273.89	0.00 %
Total Level1: 200 - Supplies and Services:	41,001.93	79,777.64	38,775.71	51.40 %	637,302.77	957,715.00	320,412.23	66.54 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	822,575.31	876,912.54	54,337.23	93.80 %	2,971,865.55	10,527,162.00	7,555,296.45	28.23 %
4000 - Fixed Asset Purchases	1,304.64	8,704.85	7,400.21	14.99 %	46,419.43	104,500.00	58,080.57	44.42 %
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 %
Total Level1: 300 - Other Expenses:	823,879.95	925,700.25	101,820.30	89.00 %	3,018,284.98	11,112,849.00	8,094,564.02	27.16 %
Total Expense:	1,105,471.84	1,276,132.08	170,660.24	86.63 %	5,774,190.89	15,319,714.00	9,545,523.11	37.69 %
Report Total:	-887,523.34	0.05	-887,523.39		-1,097,647.00	0.00	-1,097,647.00	

Fund Summary

Fund	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-142,732.58	0.04	-142,732.62		-867,204.61	0.00	-867,204.61	
26 - CONSERVATION FUND	-71,484.11	0.00	-71,484.11		200,040.30	0.00	200,040.30	
35 - WATER SUPPLY FUND	-673,306.65	0.01	-673,306.66		-430,482.69	0.00	-430,482.69	
Report Total:	-887,523.34	0.05	-887,523.39		-1,097,647.00	0.00	-1,097,647.00	



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Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	0.00	150,089.94	-150,089.94	0.00 %	143,000.00	1,801,800.00	-1,658,800.00	-7.94 %
R120 - Property Taxes Revenues	0.00	18,434.45	-18,434.45	0.00 %	134,182.01	221,302.00	-87,119.99	-60.63 %
R130 - User Fees	7,123.66	8,330.00	-1,206.34	-85.52 %	32,897.39	100,000.00	-67,102.61	-32.90 %
R160 - Well Registration Fee	0.00	0.00	0.00	0.00 %	375.00	0.00	375.00	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	3,800.00	4,664.80	-864.80	-81.46 %	40,166.00	56,000.00	-15,834.00	-71.73 %
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	2.06	358.19	-356.13	-0.58 %	1,540.67	4,300.00	-2,759.33	-35.83 %
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	20,938.99	107,551.37	-86,612.38	-19.47 %	152,340.79	1,291,133.00	-1,138,792.21	-11.80 %
Total Revenue:	31,864.71	293,822.82	-261,958.11	-10.84 %	504,526.86	3,527,285.00	-3,022,758.14	-14.30 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	76,014.37	77,002.52	988.15	98.72 %	677,601.71	924,400.00	246,798.29	73.30 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	799.04	2,100.00	1,300.96	38.05 %
1120 - Manager's Deferred Comp	104.92	216.58	111.66	48.44 %	1,135.34	2,600.00	1,464.66	43.67 %
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	291.62	0.00	-291.62	0.00 %	2,902.62	0.00	-2,902.62	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	15,118.11	16,118.55	1,000.44	93.79 %	133,548.28	193,500.00	59,951.72	69.02 %
1170 - Medical Insurance	11,014.35	17,926.16	6,911.81	61.44 %	120,288.36	215,200.00	94,911.64	55.90 %
1180 - Medical Insurance - Retirees	2,434.15	0.00	-2,434.15	0.00 %	20,724.60	0.00	-20,724.60	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	172.19	0.00	-172.19	0.00 %	1,379.30	0.00	-1,379.30	0.00 %
1210 - Long Term Disability Insurance	416.55	0.00	-416.55	0.00 %	3,315.73	0.00	-3,315.73	0.00 %
1220 - Short Term Disability Insurance	80.40	0.00	-80.40	0.00 %	648.33	0.00	-648.33	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	178.22	0.00	-178.22	0.00 %
1260 - Employee Assistance Program	30.16	0.00	-30.16	0.00 %	298.81	0.00	-298.81	0.00 %
1270 - FICA Tax Expense	77.28	0.00	-77.28	0.00 %	3,540.45	0.00	-3,540.45	0.00 %
1280 - Medicare Tax Expense	968.02	941.29	-26.73	102.84 %	9,122.43	11,300.00	2,177.57	80.73 %
1290 - Staff Development & Training	293.60	1,237.00	943.40	23.73 %	579.95	14,850.00	14,270.05	3.91 %
1300 - Conference Registration	438.60	0.00	-438.60	0.00 %	812.27	0.00	-812.27	0.00 %
1310 - Professional Dues	509.55	0.00	-509.55	0.00 %	606.30	0.00	-606.30	0.00 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
Total Level1: 100 - Personnel Costs:	108,088.62	116,374.26	8,285.64	92.88 %	983,363.61	1,397,050.00	413,686.39	70.39 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	1,324.47	1,324.47	0.00 %	4,115.10	15,900.00	11,784.90	25.88 %
2110 - Board Expenses	154.80	299.88	145.08	51.62 %	4,588.44	3,600.00	-988.44	127.46 %
2120 - Insurance Expense	0.00	1,699.32	1,699.32	0.00 %	19,911.05	20,400.00	488.95	97.60 %
2130 - Membership Dues	387.00	1,064.57	677.57	36.35 %	7,856.14	12,780.00	4,923.86	61.47 %
2140 - Bank Charges	121.09	124.95	3.86	96.91 %	1,125.48	1,500.00	374.52	75.03 %
2150 - Office Supplies	1,828.45	1,377.36	-451.09	132.75 %	9,497.12	16,535.00	7,037.88	57.44 %
2160 - Meeting Expenses	73.53	424.83	351.30	17.31 %	1,795.95	5,100.00	3,304.05	35.21 %
2170 - Printing/Photocopy	43.00	341.53	298.53	12.59 %	128.35	4,100.00	3,971.65	3.13 %
2180 - Miscellaneous Expenses	86.00	83.30	-2.70	103.24 %	757.56	1,000.00	242.44	75.76 %
2190 - Data Processing Costs	2,693.26	2,932.16	238.90	91.85 %	17,339.64	35,200.00	17,860.36	49.26 %
2200 - Professional Fees	2,795.00	2,294.91	-500.09	121.79 %	20,640.00	27,550.00	6,910.00	74.92 %
2210 - Legal	0.00	7,497.00	7,497.00	0.00 %	16,912.26	90,000.00	73,087.74	18.79 %
2220 - Legal Notices	0.00	141.61	141.61	0.00 %	680.02	1,700.00	1,019.98	40.00 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	6,368.93	9,000.00	2,631.07	70.77 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	1,431.74	1,191.19	-240.55	120.19 %	11,292.90	14,300.00	3,007.10	78.97 %
2250 - Utilities	1,302.97	1,157.87	-145.10	112.53 %	10,685.85	13,900.00	3,214.15	76.88 %

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2260 - Facility Maintenance	1,224.56	1,357.79	133.23	90.19 %	9,825.67	16,300.00	6,474.33	60.28 %
2270 - Travel Expenses	649.68	824.67	174.99	78.78 %	2,838.57	9,900.00	7,061.43	28.67 %
2280 - Vehicle Expenses	2,499.41	1,249.50	-1,249.91	200.03 %	17,061.62	15,000.00	-2,061.62	113.74 %
2290 - Operating Supplies	109.64	703.88	594.24	15.58 %	1,459.26	8,450.00	6,990.74	17.27 %
Total Level1: 200 - Supplies and Services:	16,199.55	27,448.58	11,249.03	59.02 %	164,879.91	329,515.00	164,635.09	50.04 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	49,004.48	137,177.00	88,172.52	35.72 %	202,783.94	1,646,783.00	1,443,999.06	12.31 %
4000 - Fixed Asset Purchases	1,304.64	3,740.17	2,435.53	34.88 %	20,704.01	44,900.00	24,195.99	46.11 %
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 %
Total Level1: 300 - Other Expenses:	50,309.12	149,999.94	99,690.82	33.54 %	223,487.95	1,800,720.00	1,577,232.05	12.41 %
Total Expense:	174,597.29	293,822.78	119,225.49	59.42 %	1,371,731.47	3,527,285.00	2,155,553.53	38.89 %
Total Revenues	31,864.71	293,822.82	-261,958.11	-10.84 %	504,526.86	3,527,285.00	-3,022,758.14	-14.30 %
Total Fund: 24 - MITIGATION FUND:	-142,732.58	0.04	-142,732.62		-867,204.61	0.00	-867,204.61	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	0.00	87,514.98	-87,514.98	0.00 %	637,010.12	1,050,600.00	-413,589.88	-60.63 %
R130 - User Fees	1,314.60	0.00	1,314.60	0.00 %	6,066.57	0.00	6,066.57	0.00 %
R150 - Permit Processing Fee	12,797.00	14,577.50	-1,780.50	-87.79 %	115,511.00	175,000.00	-59,489.00	-66.01 %
R200 - Recording Fees	1,081.00	0.00	1,081.00	0.00 %	10,658.00	0.00	10,658.00	0.00 %
R210 - Legal Fees	741.00	1,249.50	-508.50	-59.30 %	16,697.00	15,000.00	1,697.00	-111.31 %
R250 - Interest Income	3.11	224.91	-221.80	-1.38 %	882.85	2,700.00	-1,817.15	-32.70 %
R270 - CAW - Rebates	159,795.41	62,475.00	97,320.41	-255.77 %	692,994.80	750,000.00	-57,005.20	-92.40 %
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 %
Total Revenue:	175,732.12	225,576.40	-49,844.28	-77.90 %	1,479,820.34	2,708,000.00	-1,228,179.66	-54.65 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	33,590.86	48,347.32	14,756.46	69.48 %	278,760.56	580,400.00	301,639.44	48.03 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	667.04	1,300.00	632.96	51.31 %
1120 - Manager's Deferred Comp	104.92	141.61	36.69	74.09 %	947.78	1,700.00	752.22	55.75 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	291.62	0.00	-291.62	0.00 %	2,495.25	0.00	-2,495.25	0.00 %
1150 - Temporary Personnel	2,964.00	924.63	-2,039.37	320.56 %	24,391.05	11,100.00	-13,291.05	219.74 %
1160 - PERS Retirement	6,696.66	10,120.95	3,424.29	66.17 %	61,344.19	121,500.00	60,155.81	50.49 %
1170 - Medical Insurance	5,138.51	11,262.16	6,123.65	45.63 %	46,981.16	135,200.00	88,218.84	34.75 %
1180 - Medical Insurance - Retirees	896.78	0.00	-896.78	0.00 %	9,543.61	0.00	-9,543.61	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	105.10	0.00	-105.10	0.00 %	840.42	0.00	-840.42	0.00 %
1210 - Long Term Disability Insurance	213.49	0.00	-213.49	0.00 %	1,697.64	0.00	-1,697.64	0.00 %
1220 - Short Term Disability Insurance	34.70	0.00	-34.70	0.00 %	282.36	0.00	-282.36	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	178.22	0.00	-178.22	0.00 %
1260 - Employee Assistance Program	14.73	0.00	-14.73	0.00 %	171.12	0.00	-171.12	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	279.64	0.00	-279.64	0.00 %
1280 - Medicare Tax Expense	465.77	583.10	117.33	79.88 %	4,083.16	7,000.00	2,916.84	58.33 %
1290 - Staff Development & Training	140.40	774.69	634.29	18.12 %	1,555.19	9,300.00	7,744.81	16.72 %
1300 - Conference Registration	275.40	0.00	-275.40	0.00 %	510.03	0.00	-510.03	0.00 %
1310 - Professional Dues	49.95	0.00	-49.95	0.00 %	700.70	0.00	-700.70	0.00 %
1320 - Personnel Recruitment	0.00	41.65	41.65	0.00 %	0.00	500.00	500.00	0.00 %
Total Level1: 100 - Personnel Costs:	51,107.64	73,079.09	21,971.45	69.93 %	435,810.18	877,300.00	441,489.82	49.68 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	833.00	833.00	0.00 %	2,583.90	10,000.00	7,416.10	25.84 %
2110 - Board Expenses	97.20	183.26	86.06	53.04 %	2,488.95	2,200.00	-288.95	113.13 %
2120 - Insurance Expense	0.00	1,074.57	1,074.57	0.00 %	10,439.74	12,900.00	2,460.26	80.93 %
2130 - Membership Dues	987.00	666.40	-320.60	148.11 %	7,477.84	8,000.00	522.16	93.47 %
2140 - Bank Charges	77.91	74.97	-2.94	103.92 %	669.76	900.00	230.24	74.42 %
2150 - Office Supplies	1,148.14	874.65	-273.49	131.27 %	6,238.52	10,500.00	4,261.48	59.41 %
2160 - Meeting Expenses	46.17	266.56	220.39	17.32 %	1,091.60	3,200.00	2,108.40	34.11 %
2170 - Printing/Photocopy	27.00	224.91	197.91	12.00 %	80.59	2,700.00	2,619.41	2.98 %
2180 - Miscellaneous Expenses	54.00	58.31	4.31	92.61 %	475.68	700.00	224.32	67.95 %
2190 - Data Processing Costs	1,691.12	1,840.93	149.81	91.86 %	11,210.04	22,100.00	10,889.96	50.72 %
2200 - Professional Fees	1,755.00	1,441.09	-313.91	121.78 %	12,960.00	17,300.00	4,340.00	74.91 %
2210 - Legal	0.00	6,664.00	6,664.00	0.00 %	21,420.29	80,000.00	58,579.71	26.78 %
2220 - Legal Notices	0.00	91.63	91.63	0.00 %	426.99	1,100.00	673.01	38.82 %
2230 - Rent	173.88	474.81	300.93	36.62 %	1,371.72	5,700.00	4,328.28	24.07 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	727.52	741.37	13.85	98.13 %	5,622.64	8,900.00	3,277.36	63.18 %
2250 - Utilities	789.31	724.71	-64.60	108.91 %	6,477.29	8,700.00	2,222.71	74.45 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	713.93	857.99	144.06	83.21 %	4,981.57	10,300.00	5,318.43	48.36 %
2270 - Travel Expenses	367.04	524.79	157.75	69.94 %	4,066.57	6,300.00	2,233.43	64.55 %
2280 - Vehicle Expenses	950.85	791.35	-159.50	120.16 %	3,701.50	9,500.00	5,798.50	38.96 %
2290 - Operating Supplies	51.26	416.50	365.24	12.31 %	11,499.79	5,000.00	-6,499.79	230.00 %
Total Level1: 200 - Supplies and Services:	9,657.33	19,200.65	9,543.32	50.30 %	115,284.98	230,500.00	115,215.02	50.02 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	186,451.26	124,333.58	-62,117.68	149.96 %	716,503.89	1,492,600.00	776,096.11	48.00 %
4000 - Fixed Asset Purchases	0.00	2,349.06	2,349.06	0.00 %	12,180.99	28,200.00	16,019.01	43.20 %
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 %
Total Level1: 300 - Other Expenses:	186,451.26	133,296.66	-53,154.60	139.88 %	728,684.88	1,600,200.00	871,515.12	45.54 %
Total Expense:	247,216.23	225,576.40	-21,639.83	109.59 %	1,279,780.04	2,708,000.00	1,428,219.96	47.26 %
Total Revenues	175,732.12	225,576.40	-49,844.28	-77.90 %	1,479,820.34	2,708,000.00	-1,228,179.66	-54.65 %
Total Fund: 26 - CONSERVATION FUND:	-71,484.11	0.00	-71,484.11		200,040.30	0.00	200,040.30	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 35 - WATER SUPPLY FUND								
Revenue								
R100 - Water Supply Charge	-5,309.42	283,220.00	-288,529.42	1.87 %	1,967,900.47	3,400,000.00	-1,432,099.53	-57.88 %
R120 - Property Taxes Revenues	0.00	10,920.46	-10,920.46	0.00 %	79,488.63	131,098.00	-51,609.37	-60.63 %
R140 - Connection Charges	15,382.81	14,577.50	805.31	-105.52 %	94,330.28	175,000.00	-80,669.72	-53.90 %
R220 - Copy Fee	122.32	0.00	122.32	0.00 %	417.92	0.00	417.92	0.00 %
R230 - Miscellaneous - Other	151.85	0.00	151.85	0.00 %	889.10	0.00	889.10	0.00 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	4.11	249.90	-245.79	-1.64 %	1,815.32	3,000.00	-1,184.68	-60.51 %
R260 - CAW - ASR	0.00	197,588.59	-197,588.59	0.00 %	543,189.82	2,372,012.00	-1,828,822.18	-22.90 %
R300 - Watermaster	0.00	7,830.20	-7,830.20	0.00 %	0.00	94,000.00	-94,000.00	0.00 %
R308 - Reclamation Project	0.00	0.00	0.00	0.00 %	-8,740.49	0.00	-8,740.49	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 %
Total Revenue:	10,351.67	756,732.91	-746,381.24	-1.37 %	2,692,196.69	9,084,429.00	-6,392,232.31	-29.64 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	58,387.33	53,720.17	-4,667.16	108.69 %	486,711.99	644,900.00	158,188.01	75.47 %
1110 - Manager's Auto Allowance	221.56	116.62	-104.94	189.98 %	1,749.36	1,400.00	-349.36	124.95 %
1120 - Manager's Deferred Comp	314.78	158.27	-156.51	198.89 %	2,485.45	1,900.00	-585.45	130.81 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	568.30	0.00	-568.30	0.00 %	4,561.55	0.00	-4,561.55	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	11,601.53	11,245.50	-356.03	103.17 %	103,805.92	135,000.00	31,194.08	76.89 %
1170 - Medical Insurance	7,184.94	12,511.66	5,326.72	57.43 %	71,974.63	150,200.00	78,225.37	47.92 %
1180 - Medical Insurance - Retirees	1,427.54	0.00	-1,427.54	0.00 %	13,897.81	0.00	-13,897.81	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 %	965.07	0.00	-965.07	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	-306.15	0.00 %	2,440.56	0.00	-2,440.56	0.00 %
1220 - Short Term Disability Insurance	56.54	0.00	-56.54	0.00 %	455.83	0.00	-455.83	0.00 %
1230 - Other Benefits	52.50	0.00	-52.50	0.00 %	183.68	0.00	-183.68	0.00 %
1260 - Employee Assistance Program	20.89	0.00	-20.89	0.00 %	213.87	0.00	-213.87	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	327.38	0.00	-327.38	0.00 %
1280 - Medicare Tax Expense	611.74	649.74	38.00	94.15 %	5,408.29	7,800.00	2,391.71	69.34 %
1290 - Staff Development & Training	156.00	866.32	710.32	18.01 %	555.78	10,400.00	9,844.22	5.34 %
1300 - Conference Registration	306.00	0.00	-306.00	0.00 %	566.70	0.00	-566.70	0.00 %
1310 - Professional Dues	55.50	0.00	-55.50	0.00 %	313.00	0.00	-313.00	0.00 %
1320 - Personnel Recruitment	0.00	49.98	49.98	0.00 %	0.00	600.00	600.00	0.00 %
Total Level1: 100 - Personnel Costs:	81,393.70	81,200.84	-192.86	100.24 %	699,429.35	974,800.00	275,370.65	71.75 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	924.63	924.63	0.00 %	2,871.00	11,100.00	8,229.00	25.86 %
2110 - Board Expenses	108.00	208.25	100.25	51.86 %	3,033.17	2,500.00	-533.17	121.33 %
2120 - Insurance Expense	0.00	1,191.19	1,191.19	0.00 %	13,007.48	14,300.00	1,292.52	90.96 %
2130 - Membership Dues	270.00	741.37	471.37	36.42 %	5,266.49	8,900.00	3,633.51	59.17 %
2140 - Bank Charges	85.99	91.63	5.64	93.84 %	1,551.31	1,100.00	-451.31	141.03 %
2150 - Office Supplies	1,275.66	974.61	-301.05	130.89 %	6,862.62	11,700.00	4,837.38	58.65 %
2160 - Meeting Expenses	51.29	299.88	248.59	17.10 %	1,399.97	3,600.00	2,200.03	38.89 %
2170 - Printing/Photocopy	30.00	249.90	219.90	12.00 %	111.90	3,000.00	2,888.10	3.73 %
2180 - Miscellaneous Expenses	60.00	66.64	6.64	90.04 %	605.53	800.00	194.47	75.69 %
2190 - Data Processing Costs	1,879.02	2,040.85	161.83	92.07 %	12,105.08	24,500.00	12,394.92	49.41 %
2200 - Professional Fees	1,950.00	1,599.36	-350.64	121.92 %	14,400.00	19,200.00	4,800.00	75.00 %
2210 - Legal	5,012.24	19,159.00	14,146.76	26.16 %	188,328.73	230,000.00	41,671.27	81.88 %
2220 - Legal Notices	0.00	99.96	99.96	0.00 %	474.43	1,200.00	725.57	39.54 %
2230 - Rent	715.70	524.79	-190.91	136.38 %	5,679.85	6,300.00	620.15	90.16 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	972.61	824.67	-147.94	117.94 %	7,875.70	9,900.00	2,024.30	79.55 %
2250 - Utilities	898.03	808.01	-90.02	111.14 %	7,365.57	9,700.00	2,334.43	75.93 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 02/28/2014

Level2	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	830.79	949.62	118.83	87.49 %	5,841.54	11,400.00	5,558.46	51.24 %
2270 - Travel Expenses	407.80	583.10	175.30	69.94 %	4,023.88	7,000.00	2,976.12	57.48 %
2280 - Vehicle Expenses	512.96	874.65	361.69	58.65 %	1,942.02	10,500.00	8,557.98	18.50 %
2290 - Operating Supplies	84.96	499.80	414.84	17.00 %	1,117.72	6,000.00	4,882.28	18.63 %
2300 - Interest Expense	0.00	0.00	0.00	0.00 %	73,273.89	0.00	-73,273.89	0.00 %
Total Level1: 200 - Supplies and Services:	15,145.05	33,128.41	17,983.36	45.72 %	357,137.88	397,700.00	40,562.12	89.80 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	587,119.57	615,401.96	28,282.39	95.40 %	2,052,577.72	7,387,779.00	5,335,201.28	27.78 %
4000 - Fixed Asset Purchases	0.00	2,615.62	2,615.62	0.00 %	13,534.43	31,400.00	17,865.57	43.10 %
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 %
Total Level1: 300 - Other Expenses:	587,119.57	642,403.65	55,284.08	91.39 %	2,066,112.15	7,711,929.00	5,645,816.85	26.79 %
Total Expense:	683,658.32	756,732.90	73,074.58	90.34 %	3,122,679.38	9,084,429.00	5,961,749.62	34.37 %
Total Revenues	10,351.67	756,732.91	-746,381.24	-1.37 %	2,692,196.69	9,084,429.00	-6,392,232.31	-29.64 %
Total Fund: 35 - WATER SUPPLY FUND:	-673,306.65	0.01	-673,306.66		-430,482.69	0.00	-430,482.69	
Report Total:	-887,523.34	0.05	-887,523.39		-1,097,647.00	0.00	-1,097,647.00	

Fund Summary

Fund	February Activity	February Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-142,732.58	0.04	-142,732.62		-867,204.61	0.00	-867,204.61	
26 - CONSERVATION FUND	-71,484.11	0.00	-71,484.11		200,040.30	0.00	200,040.30	
35 - WATER SUPPLY FUND	-673,306.65	0.01	-673,306.66		-430,482.69	0.00	-430,482.69	
Report Total:	-887,523.34	0.05	-887,523.39		-1,097,647.00	0.00	-1,097,647.00	