

# Statement of Revenue Over Expense Group Summary

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Monterey Peninsula Water Mgmt District



## EXHIBIT 4-E

Level/2	July	July	Variance	Percent	YTD	Total Budget	Variance	Percent
Revenue	Activity	Budget	Favorable (Unfavorable)	Used	Activity		Favorable (Unfavorable)	Used
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	165,100.60	-165,100.60	0.00 %	0.00	1,982,000.00	-1,982,000.00	0.00 %
R120 - Property Taxes Revenues	0.00	124,949.99	-124,949.99	0.00 %	0.00	1,500,000.00	-1,500,000.00	0.00 %
R130 - User Fees	5,113.95	6,247.50	-1,133.55	-81.86 %	5,113.95	75,000.00	-69,886.05	-6.82 %
R140 - Connection Charges	9,206.23	14,577.50	-5,371.27	-63.15 %	9,206.23	175,000.00	-165,793.77	-5.26 %
R150 - Permit Processing Fee	14,433.00	14,577.50	-144.50	-99.01 %	14,433.00	175,000.00	-160,567.00	-8.25 %
R160 - Well Registration Fee	1,500.00	0.00	1,500.00	0.00 %	1,500.00	0.00	1,500.00	0.00 %
R190 - WDS Permits Rule 21	1,256.00	4,664.80	-3,408.80	-26.93 %	1,256.00	56,000.00	-54,744.00	-2.24 %
R200 - Recording Fees	1,608.00	666.40	941.60	-241.30 %	1,608.00	8,000.00	-6,392.00	-20.10 %
R210 - Legal Fees	171.00	1,249.50	-1,078.50	-13.69 %	171.00	15,000.00	-14,829.00	-1.14 %
R230 - Miscellaneous - Other	200.00	1,249.50	-1,049.50	-16.01 %	200.00	15,000.00	-14,800.00	-1.33 %
R250 - Interest Income	7.28	1,249.49	-1,242.21	-0.58 %	7.28	15,000.00	-14,992.72	-0.05 %
R260 - CAW - ASR	0.00	39,392.57	-39,392.57	0.00 %	0.00	472,900.00	-472,900.00	0.00 %
R270 - CAW - Rebates	54,141.82	58,310.00	-4,168.18	-92.85 %	54,141.82	700,000.00	-645,858.18	-7.73 %
R280 - CAW - Conservation	0.00	29,421.56	-29,421.56	0.00 %	0.00	353,200.00	-353,200.00	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	5,747.70	-5,747.70	0.00 %	0.00	69,000.00	-69,000.00	0.00 %
R310 - Other Reimbursements	0.00	2,832.20	-2,832.20	0.00 %	0.00	34,000.00	-34,000.00	0.00 %
R320 - Grants	410.34	51,479.40	-51,069.06	-0.80 %	410.34	618,000.00	-617,589.66	-0.07 %
R500 - Capital Equipment Reserve	0.00	7,322.07	-7,322.07	0.00 %	0.00	87,900.00	-87,900.00	0.00 %
R520 - Flood/Drought Reserve	0.00	3,332.00	-3,332.00	0.00 %	0.00	40,000.00	-40,000.00	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	94,795.40	-94,795.40	0.00 %	0.00	1,138,000.00	-1,138,000.00	0.00 %
<b>Total Revenue:</b>	<b>88,047.62</b>	<b>910,968.78</b>	<b>-822,921.16</b>	<b>-9.67 %</b>	<b>88,047.62</b>	<b>10,936,000.00</b>	<b>-10,847,952.38</b>	<b>-0.81 %</b>

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	120,139.53	188,374.62	68,235.09	63.78 %	120,139.53	2,261,400.00	2,141,260.47	5.31 %
1110 - Manager's Auto Allowance	369.24	399.83	30.59	92.35 %	369.24	4,800.00	4,430.76	7.69 %
1120 - Manager's Deferred Comp	538.46	583.10	44.64	92.34 %	538.46	7,000.00	6,461.54	7.69 %
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	1,208.30	0.00	-1,208.30	0.00 %	1,208.30	0.00	-1,208.30	0.00 %
1150 - Temporary Personnel	3,057.60	3,398.63	341.03	89.97 %	3,057.60	40,800.00	37,742.40	7.49 %
1160 - PERS Retirement	33,490.97	32,936.82	-554.15	101.68 %	33,490.97	395,400.00	361,909.03	8.47 %
1170 - Medical Insurance	24,379.40	32,553.64	8,174.24	74.89 %	24,379.40	390,800.00	366,420.60	6.24 %
1180 - Medical Insurance - Retirees	6,010.94	0.00	-6,010.94	0.00 %	6,010.94	0.00	-6,010.94	0.00 %
1190 - Workers Compensation	3,482.10	3,273.69	-208.41	106.37 %	3,482.10	39,300.00	35,817.90	8.86 %
1220 - Short Term Disability Insurance	172.81	0.00	-172.81	0.00 %	172.81	0.00	-172.81	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	154.32	0.00	-154.32	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	65.78	0.00	-65.78	0.00 %
1270 - FICA Tax Expense	437.74	0.00	-437.74	0.00 %	437.74	0.00	-437.74	0.00 %
1280 - Medicare Tax Expense	2,150.39	2,299.08	148.69	93.53 %	2,150.39	27,600.00	25,449.61	7.79 %
1290 - Staff Development & Training	430.00	2,557.31	2,127.31	16.81 %	430.00	30,700.00	30,270.00	1.40 %
1310 - Professional Dues	150.00	0.00	-150.00	0.00 %	150.00	0.00	-150.00	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>196,237.58</b>	<b>266,776.56</b>	<b>70,538.98</b>	<b>73.56 %</b>	<b>196,237.58</b>	<b>3,202,600.00</b>	<b>3,006,362.42</b>	<b>6.13 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	3,080.00	3,082.10	2.10	99.93 %	3,080.00	37,000.00	33,920.00	8.32 %
2110 - Board Expenses	30.00	374.85	344.85	8.00 %	30.00	4,500.00	4,470.00	0.67 %
2120 - Insurance Expense	3,478.29	3,748.50	270.21	92.79 %	3,478.29	45,000.00	41,521.71	7.73 %
2130 - Membership Dues	210.00	2,499.00	2,289.00	8.40 %	210.00	30,000.00	29,790.00	0.70 %
2140 - Bank Charges	274.74	291.55	16.81	94.23 %	274.74	3,500.00	3,225.26	7.85 %
2150 - Office Supplies	4,145.86	2,640.59	-1,505.27	157.01 %	4,145.86	31,700.00	27,554.14	13.08 %
2160 - Meeting Expenses	213.45	674.71	461.26	31.64 %	213.45	8,100.00	7,886.55	2.64 %
2170 - Printing/Photocopy	83.41	1,982.54	1,899.13	4.21 %	83.41	23,800.00	23,716.59	0.35 %
2180 - Miscellaneous Expenses	0.00	624.75	624.75	0.00 %	0.00	7,500.00	7,500.00	0.00 %
2190 - IT Supplies/Services	1,037.48	7,205.45	6,167.97	14.40 %	1,037.48	86,500.00	85,462.52	1.20 %
2200 - Professional Fees	14,500.00	9,979.34	-4,520.66	145.30 %	14,500.00	119,800.00	105,300.00	12.10 %
2210 - Legal	0.00	33,320.00	33,320.00	0.00 %	0.00	400,000.00	400,000.00	0.00 %
2220 - Legal Notices	0.00	358.19	358.19	0.00 %	0.00	4,300.00	4,300.00	0.00 %
2230 - Rent	1,689.00	1,740.97	51.97	97.01 %	1,689.00	20,900.00	19,211.00	8.08 %
2235 - Equipment Lease	1,346.94	1,416.10	69.16	95.12 %	1,346.94	17,000.00	15,653.06	7.92 %
2240 - Telephone	2,770.30	2,782.22	11.92	99.57 %	2,770.30	33,400.00	30,629.70	8.29 %
2250 - Utilities	5,019.96	2,940.49	-2,079.47	170.72 %	5,019.96	35,300.00	30,280.04	14.22 %
2260 - Facility Maintenance	1,705.05	2,873.84	1,168.79	59.33 %	1,705.05	34,500.00	32,794.95	4.94 %
2270 - Travel Expenses	1,803.83	1,915.90	112.07	94.15 %	1,803.83	23,000.00	21,196.17	7.84 %
2280 - Transportation	1,949.86	2,582.30	632.44	75.51 %	1,949.86	31,000.00	29,050.14	6.29 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance	
							Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	197.50	1,799.28	1,601.78	10.98 %	197.50	21,600.00	21,402.50	0.91 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>43,535.67</b>	<b>84,832.67</b>	<b>41,297.00</b>	<b>51.32 %</b>	<b>43,535.67</b>	<b>1,018,400.00</b>	<b>974,864.33</b>	<b>4.27 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	156,047.72	517,376.30	361,328.58	30.16 %	156,047.72	6,211,000.00	6,054,952.28	2.51 %
4000 - Fixed Asset Purchases	846.88	16,576.69	15,729.81	5.11 %	846.88	199,000.00	198,153.12	0.43 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
6000 - Contingencies	0.00	6,247.49	6,247.49	0.00 %	0.00	75,000.00	75,000.00	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>156,894.60</b>	<b>559,359.48</b>	<b>402,464.88</b>	<b>28.05 %</b>	<b>156,894.60</b>	<b>6,715,000.00</b>	<b>6,558,105.40</b>	<b>2.34 %</b>
<b>Total Expense:</b>	<b>396,667.85</b>	<b>910,968.71</b>	<b>514,300.86</b>	<b>43.54 %</b>	<b>396,667.85</b>	<b>10,936,000.00</b>	<b>10,539,332.15</b>	<b>3.63 %</b>
<b>Report Total:</b>	<b>-308,620.23</b>	<b>0.07</b>	<b>-308,620.30</b>		<b>-308,620.23</b>	<b>0.00</b>	<b>-308,620.23</b>	

# Fund Summary

Fund	July		July		Variance		YTD		Variance		Percent Used
	Activity	Budget	Activity	Budget	Favorable (Unfavorable)	Percent Used	Activity	Total Budget	Favorable (Unfavorable)	Percent Used	
24 - MITIGATION FUND	-113,457.33	0.04	-113,457.37		-113,457.33		-113,457.33	0.00	-113,457.33		
26 - CONSERVATION FUND	-116,359.57	0.00	-116,359.57		-116,359.57		-116,359.57	0.00	-116,359.57		
35 - WATER SUPPLY FUND	-78,803.33	0.03	-78,803.36		-78,803.33		-78,803.33	0.00	-78,803.33		
<b>Report Total:</b>	<b>-308,620.23</b>	<b>0.07</b>	<b>-308,620.30</b>		<b>-308,620.23</b>		<b>-308,620.23</b>	<b>0.00</b>	<b>-308,620.23</b>		



Monterey Peninsula Water Mgmt District

# Statement of Revenue Over Expense Group Summary

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Level2	July Activity	July 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	165,100.60	-165,100.60	0.00 %	0.00	1,982,000.00	-1,982,000.00	0.00 %
R120 - Property Taxes Revenues	0.00	4,760.59	-4,760.59	0.00 %	0.00	57,150.00	-57,150.00	0.00 %
R130 - User Fees	4,317.25	6,247.50	-1,930.25	-69.10 %	4,317.25	75,000.00	-70,682.75	-5.76 %
R160 - Well Registration Fee	1,500.00	0.00	1,500.00	0.00 %	1,500.00	0.00	1,500.00	0.00 %
R190 - WDS Permits Rule 21	1,256.00	4,664.80	-3,408.80	-26.93 %	1,256.00	56,000.00	-54,744.00	-2.24 %
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	6.95	537.28	-530.33	-1.29 %	6.95	6,450.00	-6,443.05	-0.11 %
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	1,707.65	-1,707.65	0.00 %	0.00	20,500.00	-20,500.00	0.00 %
R320 - Grants	410.34	51,479.40	-51,069.06	-0.80 %	410.34	618,000.00	-617,589.66	-0.07 %
R500 - Capital Equipment Reserve	0.00	3,581.90	-3,581.90	0.00 %	0.00	43,000.00	-43,000.00	0.00 %
<b>Total Revenue:</b>	<b>7,490.54</b>	<b>239,912.32</b>	<b>-232,421.78</b>	<b>-3.12 %</b>	<b>7,490.54</b>	<b>2,880,100.00</b>	<b>-2,872,609.46</b>	<b>-0.26 %</b>

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2 Expense	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	51,746.41	79,951.34	28,204.93	64.72 %	51,746.41	959,800.00	908,053.59	5.39 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	73.84	950.00	876.16	7.77 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	107.70	1,400.00	1,292.30	7.69 %
1130 - Unemployment Compensation	0.00	99.96	99.96	0.00 %	0.00	1,200.00	1,200.00	0.00 %
1140 - Insurance Opt-Out Supplemental	302.98	0.00	-302.98	0.00 %	302.98	0.00	-302.98	0.00 %
1150 - Temporary Personnel	0.00	37.48	37.48	0.00 %	0.00	450.00	450.00	0.00 %
1160 - PERS Retirement	14,121.87	14,027.72	-94.15	100.67 %	14,121.87	168,400.00	154,278.13	8.39 %
1170 - Medical Insurance	10,565.16	14,119.35	3,554.19	74.83 %	10,565.16	169,500.00	158,934.84	6.23 %
1180 - Medical Insurance - Retirees	3,557.54	0.00	-3,557.54	0.00 %	3,557.54	0.00	-3,557.54	0.00 %
1190 - Workers Compensation	2,167.19	1,957.55	-209.64	110.71 %	2,167.19	23,500.00	21,332.81	9.22 %
1220 - Short Term Disability Insurance	75.12	0.00	-75.12	0.00 %	75.12	0.00	-75.12	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	50.91	0.00	-50.91	0.00 %
1260 - Employee Assistance Program	27.82	0.00	-27.82	0.00 %	27.82	0.00	-27.82	0.00 %
1270 - FICA Tax Expense	328.91	0.00	-328.91	0.00 %	328.91	0.00	-328.91	0.00 %
1280 - Medicare Tax Expense	961.26	1,007.93	46.67	95.37 %	961.26	12,100.00	11,138.74	7.94 %
1290 - Staff Development & Training	0.00	1,099.56	1,099.56	0.00 %	0.00	13,200.00	13,200.00	0.00 %
1310 - Professional Dues	64.50	0.00	-64.50	0.00 %	64.50	0.00	-64.50	0.00 %
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>84,151.21</b>	<b>112,554.95</b>	<b>28,403.74</b>	<b>74.76 %</b>	<b>84,151.21</b>	<b>1,351,200.00</b>	<b>1,267,048.79</b>	<b>6.23 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	1,324.40	1,324.47	0.07	99.99 %	1,324.40	15,900.00	14,575.60	8.33 %
2110 - Board Expenses	12.90	158.27	145.37	8.15 %	12.90	1,900.00	1,887.10	0.68 %
2120 - Insurance Expense	1,495.67	1,607.69	112.02	93.03 %	1,495.67	19,300.00	17,804.33	7.75 %
2130 - Membership Dues	0.00	1,074.57	1,074.57	0.00 %	0.00	12,900.00	12,900.00	0.00 %
2140 - Bank Charges	105.24	124.95	19.71	84.23 %	105.24	1,500.00	1,394.76	7.02 %
2150 - Office Supplies	2,012.51	1,141.20	-871.31	176.35 %	2,012.51	13,700.00	11,687.49	14.69 %
2160 - Meeting Expenses	91.78	291.54	199.76	31.48 %	91.78	3,500.00	3,408.22	2.62 %
2170 - Printing/Photocopy	35.87	849.66	813.79	4.22 %	35.87	10,200.00	10,164.13	0.35 %
2180 - Miscellaneous Expenses	0.00	266.56	266.56	0.00 %	0.00	3,200.00	3,200.00	0.00 %
2190 - IT Supplies/Services	446.12	3,098.76	2,652.64	14.40 %	446.12	37,200.00	36,753.88	1.20 %
2200 - Professional Fees	6,235.00	4,289.95	-1,945.05	145.34 %	6,235.00	51,500.00	45,265.00	12.11 %
2210 - Legal	0.00	7,497.00	7,497.00	0.00 %	0.00	90,000.00	90,000.00	0.00 %
2220 - Legal Notices	0.00	158.27	158.27	0.00 %	0.00	1,900.00	1,900.00	0.00 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	799.42	9,000.00	8,200.58	8.88 %
2235 - Equipment Lease	579.19	608.09	28.90	95.25 %	579.19	7,300.00	6,720.81	7.93 %
2240 - Telephone	1,285.99	1,199.52	-86.47	107.21 %	1,285.99	14,400.00	13,114.01	8.93 %
2250 - Utilities	2,173.17	1,266.16	-907.01	171.63 %	2,173.17	15,200.00	13,026.83	14.30 %
2260 - Facility Maintenance	763.18	1,232.83	469.65	61.90 %	763.18	14,800.00	14,036.82	5.16 %
2270 - Travel Expenses	150.63	824.67	674.04	18.27 %	150.63	9,900.00	9,749.37	1.52 %
2280 - Transportation	1,472.84	1,116.22	-356.62	131.95 %	1,472.84	13,400.00	11,927.16	10.99 %

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Level2	July Activity	July Budget	Variance		YTD Activity	Total Budget	Variance		Percent Used	Percent Used
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used		
2900 - Operating Supplies	28.00	774.69	746.69	3.61 %	28.00	9,300.00	9,272.00	0.30 %		
<b>Total Level1: 200 - Supplies and Services:</b>	<b>19,011.91</b>	<b>29,654.77</b>	<b>10,642.86</b>	<b>64.11 %</b>	<b>19,011.91</b>	<b>356,000.00</b>	<b>336,988.09</b>	<b>5.34 %</b>		
<b>Level1: 300 - Other Expenses</b>										
3000 - Project Expenses	16,937.87	87,506.65	70,568.78	19.36 %	16,937.87	1,050,500.00	1,033,562.13	1.61 %		
4000 - Fixed Asset Purchases	846.88	7,476.17	6,629.29	11.33 %	846.88	89,750.00	88,903.12	0.94 %		
6000 - Contingencies	0.00	2,719.74	2,719.74	0.00 %	0.00	32,650.00	32,650.00	0.00 %		
<b>Total Level1: 300 - Other Expenses:</b>	<b>17,784.75</b>	<b>97,702.56</b>	<b>79,917.81</b>	<b>18.20 %</b>	<b>17,784.75</b>	<b>1,172,900.00</b>	<b>1,155,115.25</b>	<b>1.52 %</b>		
<b>Total Expense:</b>	<b>120,947.87</b>	<b>239,912.28</b>	<b>118,964.41</b>	<b>50.41 %</b>	<b>120,947.87</b>	<b>2,880,100.00</b>	<b>2,759,152.13</b>	<b>4.20 %</b>		
<b>Total Revenues</b>	<b>7,490.54</b>	<b>239,912.32</b>	<b>-232,421.78</b>	<b>-3.12 %</b>	<b>7,490.54</b>	<b>2,880,100.00</b>	<b>-2,872,609.46</b>	<b>-0.26 %</b>		
<b>Total Fund: 24 - MITIGATION FUND:</b>	<b>-113,457.33</b>	<b>0.04</b>	<b>-113,457.37</b>		<b>-113,457.33</b>	<b>0.00</b>	<b>-113,457.33</b>			

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Fund: 26 - CONSERVATION FUND

Level2 Revenue	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R120 - Property Taxes Revenues	0.00	72,421.02	-72,421.02	0.00 %	0.00	869,400.00	-869,400.00	0.00 %
R130 - User Fees	796.70	0.00	796.70	0.00 %	796.70	0.00	796.70	0.00 %
R150 - Permit Processing Fee	14,433.00	14,577.50	-144.50	-99.01 %	14,433.00	175,000.00	-160,567.00	-8.25 %
R200 - Recording Fees	1,608.00	666.40	941.60	-241.30 %	1,608.00	8,000.00	-6,392.00	-20.10 %
R210 - Legal Fees	171.00	1,249.50	-1,078.50	-13.69 %	171.00	15,000.00	-14,829.00	-1.14 %
R250 - Interest Income	0.16	337.36	-337.20	-0.05 %	0.16	4,050.00	-4,049.84	0.00 %
R270 - CAW - Rebates	54,141.82	58,310.00	-4,168.18	-92.85 %	54,141.82	700,000.00	-645,858.18	-7.73 %
R280 - CAW - Conservation	0.00	29,421.56	-29,421.56	0.00 %	0.00	353,200.00	-353,200.00	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 %
R500 - Capital Equipment Reserve	0.00	258.23	-258.23	0.00 %	0.00	3,100.00	-3,100.00	0.00 %
R520 - Flood/Drought Reserve	0.00	3,332.00	-3,332.00	0.00 %	0.00	40,000.00	-40,000.00	0.00 %
<b>Total Revenue:</b>	<b>71,150.68</b>	<b>181,698.12</b>	<b>-110,547.44</b>	<b>-39.16 %</b>	<b>71,150.68</b>	<b>2,181,250.00</b>	<b>-2,110,099.32</b>	<b>-3.26 %</b>



Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2 Expense	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	32,816.32	41,733.30	8,916.98	78.63 %	32,816.32	501,000.00	468,183.68	6.55 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	73.84	950.00	876.16	7.77 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	107.70	1,400.00	1,292.30	7.69 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	302.98	0.00	-302.98	0.00 %	302.98	0.00	-302.98	0.00 %
1150 - Temporary Personnel	3,057.60	3,332.00	274.40	91.76 %	3,057.60	40,000.00	36,942.40	7.64 %
1160 - PERS Retirement	8,148.99	7,205.45	-943.54	113.09 %	8,148.99	86,500.00	78,351.01	9.42 %
1170 - Medical Insurance	6,804.91	7,871.85	1,066.94	86.45 %	6,804.91	94,500.00	87,695.09	7.20 %
1180 - Medical Insurance - Retirees	645.03	0.00	-645.03	0.00 %	645.03	0.00	-645.03	0.00 %
1190 - Workers Compensation	169.94	174.93	4.99	97.15 %	169.94	2,100.00	1,930.06	8.09 %
1220 - Short Term Disability Insurance	43.32	0.00	-43.32	0.00 %	43.32	0.00	-43.32	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	50.91	0.00	-50.91	0.00 %
1260 - Employee Assistance Program	18.27	0.00	-18.27	0.00 %	18.27	0.00	-18.27	0.00 %
1270 - FICA Tax Expense	51.55	0.00	-51.55	0.00 %	51.55	0.00	-51.55	0.00 %
1280 - Medicare Tax Expense	587.05	583.10	-3.95	100.68 %	587.05	7,000.00	6,412.95	8.39 %
1290 - Staff Development & Training	430.00	616.42	186.42	69.76 %	430.00	7,400.00	6,970.00	5.81 %
1310 - Professional Dues	36.00	0.00	-36.00	0.00 %	36.00	0.00	-36.00	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>53,344.41</b>	<b>61,821.09</b>	<b>8,476.68</b>	<b>86.29 %</b>	<b>53,344.41</b>	<b>742,150.00</b>	<b>688,805.59</b>	<b>7.19 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	831.60	741.37	-90.23	112.17 %	831.60	8,900.00	8,068.40	9.34 %
2110 - Board Expenses	7.20	91.63	84.43	7.86 %	7.20	1,100.00	1,092.80	0.65 %
2120 - Insurance Expense	834.84	899.64	64.80	92.80 %	834.84	10,800.00	9,965.16	7.73 %
2130 - Membership Dues	210.00	599.76	389.76	35.01 %	210.00	7,200.00	6,990.00	2.92 %
2140 - Bank Charges	58.74	66.64	7.90	88.15 %	58.74	800.00	741.26	7.34 %
2150 - Office Supplies	898.24	633.08	-265.16	141.88 %	898.24	7,600.00	6,701.76	11.82 %
2160 - Meeting Expenses	54.84	158.27	103.43	34.65 %	54.84	1,900.00	1,845.16	2.89 %
2170 - Printing/Photocopy	20.02	474.81	454.79	4.22 %	20.02	5,700.00	5,679.98	0.35 %
2180 - Miscellaneous Expenses	0.00	149.94	149.94	0.00 %	0.00	1,800.00	1,800.00	0.00 %
2190 - IT Supplies/Services	267.15	1,732.64	1,465.49	15.42 %	267.15	20,800.00	20,532.85	1.28 %
2200 - Professional Fees	3,555.00	2,399.04	-1,155.96	148.18 %	3,555.00	28,800.00	25,245.00	12.34 %
2210 - Legal	0.00	6,664.00	6,664.00	0.00 %	0.00	80,000.00	80,000.00	0.00 %
2220 - Legal Notices	0.00	83.30	83.30	0.00 %	0.00	1,000.00	1,000.00	0.00 %
2230 - Rent	173.88	416.50	242.62	41.75 %	173.88	5,000.00	4,826.12	3.48 %
2235 - Equipment Lease	334.78	341.53	6.75	98.02 %	334.78	4,100.00	3,765.22	8.17 %
2240 - Telephone	609.98	666.40	56.42	91.53 %	609.98	8,000.00	7,390.02	7.62 %
2250 - Utilities	1,314.95	708.05	-606.90	185.71 %	1,314.95	8,500.00	7,185.05	15.47 %
2260 - Facility Maintenance	430.36	691.39	261.03	62.25 %	430.36	8,300.00	7,869.64	5.19 %
2270 - Travel Expenses	1,536.39	458.15	-1,078.24	335.35 %	1,536.39	5,500.00	3,963.61	27.93 %
2280 - Transportation	209.70	616.42	406.72	34.02 %	209.70	7,400.00	7,190.30	2.83 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2	July Activity	July Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	141.50	433.16	291.66	32.67 %	141.50	5,200.00	5,058.50	2.72 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>11,489.17</b>	<b>19,025.72</b>	<b>7,536.55</b>	<b>60.39 %</b>	<b>11,489.17</b>	<b>228,400.00</b>	<b>216,910.83</b>	<b>5.03 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	122,676.67	95,586.75	-27,089.92	128.34 %	122,676.67	1,147,500.00	1,024,823.33	10.69 %
4000 - Fixed Asset Purchases	0.00	2,590.63	2,590.63	0.00 %	0.00	31,100.00	31,100.00	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>122,676.67</b>	<b>100,851.31</b>	<b>-21,825.36</b>	<b>121.64 %</b>	<b>122,676.67</b>	<b>1,210,700.00</b>	<b>1,088,023.33</b>	<b>10.13 %</b>
<b>Total Expense:</b>	<b>187,510.25</b>	<b>181,698.12</b>	<b>-5,812.13</b>	<b>103.20 %</b>	<b>187,510.25</b>	<b>2,181,250.00</b>	<b>1,993,739.75</b>	<b>8.60 %</b>
<b>Total Revenues</b>	<b>71,150.68</b>	<b>181,698.12</b>	<b>-110,547.44</b>	<b>-39.16 %</b>	<b>71,150.68</b>	<b>2,181,250.00</b>	<b>-2,110,099.32</b>	<b>-3.26 %</b>
<b>Total Fund: 26 - CONSERVATION FUND:</b>	<b>-116,359.57</b>	<b>0.00</b>	<b>-116,359.57</b>		<b>-116,359.57</b>	<b>0.00</b>	<b>-116,359.57</b>	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Fund: 35 - WATER SUPPLY FUND

Level2 Revenue	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
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	47,768.38	-47,768.38	0.00 %	0.00	573,450.00	-573,450.00	0.00 %
R140 - Connection Charges	9,206.23	14,577.50	-5,371.27	-63.15 %	9,206.23	175,000.00	-165,793.77	-5.26 %
R230 - Miscellaneous - Other	200.00	0.00	200.00	0.00 %	200.00	0.00	200.00	0.00 %
R250 - Interest Income	0.17	374.85	-374.68	-0.05 %	0.17	4,500.00	-4,499.83	0.00 %
R260 - CAW - ASR	0.00	39,392.57	-39,392.57	0.00 %	0.00	472,900.00	-472,900.00	0.00 %
R300 - Watermaster	0.00	5,747.70	-5,747.70	0.00 %	0.00	69,000.00	-69,000.00	0.00 %
R500 - Capital Equipment Reserve	0.00	3,481.94	-3,481.94	0.00 %	0.00	41,800.00	-41,800.00	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	94,795.40	-94,795.40	0.00 %	0.00	1,138,000.00	-1,138,000.00	0.00 %
<b>Total Revenue:</b>	<b>9,406.40</b>	<b>489,358.34</b>	<b>-479,951.94</b>	<b>-1.92 %</b>	<b>9,406.40</b>	<b>5,874,650.00</b>	<b>-5,865,243.60</b>	<b>-0.16 %</b>

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2 Expense	July Activity	July Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	35,576.80	66,689.98	31,113.18	53.35 %	35,576.80	800,600.00	765,023.20	4.44 %
1110 - Manager's Auto Allowance	221.56	241.57	20.01	91.72 %	221.56	2,900.00	2,678.44	7.64 %
1120 - Manager's Deferred Comp	323.06	349.86	26.80	92.34 %	323.06	4,200.00	3,876.94	7.69 %
1130 - Unemployment Compensation	0.00	83.30	83.30	0.00 %	0.00	1,000.00	1,000.00	0.00 %
1140 - Insurance Opt-Out Supplemental	602.34	0.00	-602.34	0.00 %	602.34	0.00	-602.34	0.00 %
1150 - Temporary Personnel	0.00	29.15	29.15	0.00 %	0.00	350.00	350.00	0.00 %
1160 - PERS Retirement	11,220.11	11,703.65	483.54	95.87 %	11,220.11	140,500.00	129,279.89	7.99 %
1170 - Medical Insurance	7,009.33	10,562.44	3,553.11	66.36 %	7,009.33	126,800.00	119,790.67	5.53 %
1180 - Medical Insurance - Retirees	1,808.37	0.00	-1,808.37	0.00 %	1,808.37	0.00	-1,808.37	0.00 %
1190 - Workers Compensation	1,144.97	1,141.21	-3.76	100.33 %	1,144.97	13,700.00	12,555.03	8.36 %
1220 - Short Term Disability Insurance	54.37	0.00	-54.37	0.00 %	54.37	0.00	-54.37	0.00 %
1230 - Other Benefits	52.50	0.00	-52.50	0.00 %	52.50	0.00	-52.50	0.00 %
1260 - Employee Assistance Program	19.69	0.00	-19.69	0.00 %	19.69	0.00	-19.69	0.00 %
1270 - FICA Tax Expense	57.28	0.00	-57.28	0.00 %	57.28	0.00	-57.28	0.00 %
1280 - Medicare Tax Expense	602.08	708.05	105.97	85.03 %	602.08	8,500.00	7,897.92	7.08 %
1290 - Staff Development & Training	0.00	841.33	841.33	0.00 %	0.00	10,100.00	10,100.00	0.00 %
1310 - Professional Dues	49.50	0.00	-49.50	0.00 %	49.50	0.00	-49.50	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>58,741.96</b>	<b>92,400.52</b>	<b>33,658.56</b>	<b>63.57 %</b>	<b>58,741.96</b>	<b>1,109,250.00</b>	<b>1,050,508.04</b>	<b>5.30 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2100 - Board Member Compensation	924.00	1,016.26	92.26	90.92 %	924.00	12,200.00	11,276.00	7.57 %
2110 - Board Expenses	9.90	124.95	115.05	7.92 %	9.90	1,500.00	1,490.10	0.66 %
2120 - Insurance Expense	1,147.78	1,241.17	93.39	92.48 %	1,147.78	14,900.00	13,752.22	7.70 %
2130 - Membership Dues	0.00	824.67	824.67	0.00 %	0.00	9,900.00	9,900.00	0.00 %
2140 - Bank Charges	110.76	99.96	-10.80	110.80 %	110.76	1,200.00	1,089.24	9.23 %
2150 - Office Supplies	1,235.11	866.31	-368.80	142.57 %	1,235.11	10,400.00	9,164.89	11.88 %
2160 - Meeting Expenses	66.83	224.90	158.07	29.72 %	66.83	2,700.00	2,633.17	2.48 %
2170 - Printing/Photocopy	27.52	658.07	630.55	4.18 %	27.52	7,900.00	7,872.48	0.35 %
2180 - Miscellaneous Expenses	0.00	208.25	208.25	0.00 %	0.00	2,500.00	2,500.00	0.00 %
2190 - IT Supplies/Services	324.21	2,374.05	2,049.84	13.66 %	324.21	28,500.00	28,175.79	1.14 %
2200 - Professional Fees	4,710.00	3,290.35	-1,419.65	143.15 %	4,710.00	39,500.00	34,790.00	11.92 %
2210 - Legal	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
2220 - Legal Notices	0.00	116.62	116.62	0.00 %	0.00	1,400.00	1,400.00	0.00 %
2230 - Rent	715.70	574.77	-140.93	124.52 %	715.70	6,900.00	6,184.30	10.37 %
2235 - Equipment Lease	432.97	466.48	33.51	92.82 %	432.97	5,600.00	5,167.03	7.73 %
2240 - Telephone	874.33	916.30	41.97	95.42 %	874.33	11,000.00	10,125.67	7.95 %
2250 - Utilities	1,531.84	966.28	-565.56	158.53 %	1,531.84	11,600.00	10,068.16	13.21 %
2260 - Facility Maintenance	511.51	949.62	438.11	53.86 %	511.51	11,400.00	10,888.49	4.49 %
2270 - Travel Expenses	116.81	633.08	516.27	18.45 %	116.81	7,600.00	7,483.19	1.54 %
2280 - Transportation	267.32	849.66	582.34	31.46 %	267.32	10,200.00	9,932.68	2.62 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 07/31/2014

Level2	July Activity	July Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	28.00	591.43	563.43	4.73 %	28.00	7,100.00	7,072.00	0.39 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>13,034.59</b>	<b>36,152.18</b>	<b>23,117.59</b>	<b>36.05 %</b>	<b>13,034.59</b>	<b>434,000.00</b>	<b>420,965.41</b>	<b>3.00 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	16,433.18	334,282.90	317,849.72	4.92 %	16,433.18	4,013,000.00	3,996,566.82	0.41 %
4000 - Fixed Asset Purchases	0.00	6,509.89	6,509.89	0.00 %	0.00	78,150.00	78,150.00	0.00 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	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>16,433.18</b>	<b>360,805.61</b>	<b>344,372.43</b>	<b>4.55 %</b>	<b>16,433.18</b>	<b>4,331,400.00</b>	<b>4,314,966.82</b>	<b>0.38 %</b>
<b>Total Expense:</b>	<b>88,209.73</b>	<b>489,358.31</b>	<b>401,148.58</b>	<b>18.03 %</b>	<b>88,209.73</b>	<b>5,874,650.00</b>	<b>5,786,440.27</b>	<b>1.50 %</b>
<b>Total Revenues</b>	<b>9,406.40</b>	<b>489,358.34</b>	<b>-479,951.94</b>	<b>-1.92 %</b>	<b>9,406.40</b>	<b>5,874,650.00</b>	<b>-5,865,243.60</b>	<b>-0.16 %</b>
<b>Total Fund: 35 - WATER SUPPLY FUND:</b>	<b>-78,803.33</b>	<b>0.03</b>	<b>-78,803.36</b>		<b>-78,803.33</b>	<b>0.00</b>	<b>-78,803.33</b>	
<b>Report Total:</b>	<b>-308,620.23</b>	<b>0.07</b>	<b>-308,620.30</b>		<b>-308,620.23</b>	<b>0.00</b>	<b>-308,620.23</b>	

# Fund Summary

Fund	July		Variance		YTD		Variance		Percent Used
	Activity	Budget	Favorable (Unfavorable)	Percent Used	Activity	Total Budget	Favorable (Unfavorable)		
24 - MITIGATION FUND	-113,457.33	0.04	-113,457.37		-113,457.33	0.00	-113,457.33		
26 - CONSERVATION FUND	-116,359.57	0.00	-116,359.57		-116,359.57	0.00	-116,359.57		
35 - WATER SUPPLY FUND	-78,803.33	0.03	-78,803.36		-78,803.33	0.00	-78,803.33		
<b>Report Total:</b>	<b>-308,620.23</b>	<b>0.07</b>	<b>-308,620.30</b>		<b>-308,620.23</b>	<b>0.00</b>	<b>-308,620.23</b>		