

EXHIBIT 10-E

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2013-2014 Period Ending: 10/31/2013



Monterey Peninsula Water Mgmt District

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
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	5,963.39	8,330.00	(2,366.61)	-71.59 %	17,417.87	100,000.00	(82,582.13)	-17.42 %
R140 - Connection Charges	20,520.80	14,577.50	5,943.30	-140.77 %	64,803.91	175,000.00	(110,196.09)	-37.03 %
R150 - Permit Processing Fee	18,268.00	14,577.50	3,690.50	-125.32 %	64,440.00	175,000.00	(110,560.00)	-36.82 %
R160 - Well Registration Fee	125.00	0.00	125.00	0.00 %	225.00	0.00	225.00	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	7,315.00	4,664.80	2,650.20	-156.81 %	18,718.00	56,000.00	(37,282.00)	-33.43 %
R200 - Recording Fees	2,124.00	499.80	1,624.20	-424.97 %	5,637.00	6,000.00	(363.00)	-93.95 %
R210 - Legal Fees	3,876.00	1,249.50	2,626.50	-310.20 %	11,111.00	15,000.00	(3,889.00)	-74.07 %
R220 - Copy Fee	174.30	0.00	174.30	0.00 %	217.30	0.00	217.30	0.00 %
R230 - Miscellaneous - Other	644.00	1,249.50	(605.50)	-51.54 %	727.25	15,000.00	(14,272.75)	-4.85 %
R250 - Interest Income	2,932.97	833.00	2,099.97	-352.10 %	2,980.82	10,000.00	(7,019.18)	-29.81 %
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	74,558.01	62,475.00	12,083.01	-119.34 %	316,234.86	750,000.00	(433,765.14)	-42.16 %
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	128,567.80	107,551.37	21,016.43	-119.54 %	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 %
Total Revenue:	265,069.27	1,276,132.13	(1,011,062.86)	-20.77 %	721,940.49	15,319,714.00	(14,597,773.51)	-4.71 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	180,753.05	179,070.01	(1,683.04)	100.94 %	641,468.53	2,149,700.00	1,508,231.47	29.84 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	1,553.86	4,800.00	3,246.14	32.37 %
1120 - Manager's Deferred Comp	524.62	516.46	(8.16)	101.58 %	2,207.78	6,200.00	3,992.22	35.61 %
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	1,150.08	0.00	(1,150.08)	0.00 %	4,811.22	0.00	(4,811.22)	0.00 %
1150 - Temporary Personnel	3,900.00	3,415.30	(484.70)	114.19 %	13,728.00	41,000.00	27,272.00	33.48 %
1160 - PERS Retirement	34,571.44	37,485.00	2,913.56	92.23 %	148,667.16	450,000.00	301,332.84	33.04 %
1170 - Medical Insurance	32,152.83	41,699.98	9,547.15	77.11 %	128,799.73	500,600.00	371,800.27	25.73 %
1180 - Medical Insurance - Retirees	6,027.17	0.00	(6,027.17)	0.00 %	21,518.68	0.00	(21,518.68)	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 %	1,586.03	0.00	(1,586.03)	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	(936.19)	0.00 %	3,709.17	0.00	(3,709.17)	0.00 %
1220 - Short Term Disability Insurance	170.85	0.00	(170.85)	0.00 %	684.46	0.00	(684.46)	0.00 %
1260 - Employee Assistance Program	92.04	0.00	(92.04)	0.00 %	368.16	0.00	(368.16)	0.00 %
1270 - FICA Tax Expense	547.86	0.00	(547.86)	0.00 %	2,980.61	0.00	(2,980.61)	0.00 %
1280 - Medicare Tax Expense	2,179.99	2,174.13	(5.86)	100.27 %	8,943.50	26,100.00	17,156.50	34.27 %
1290 - Staff Development & Training	700.00	2,878.01	2,178.01	24.32 %	1,056.92	34,550.00	33,493.08	3.06 %
1310 - Professional Dues	50.00	0.00	(50.00)	0.00 %	282.00	0.00	(282.00)	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:	264,525.05	270,654.19	6,129.14	97.74 %	991,441.22	3,249,150.00	2,257,708.78	30.51 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,420.00	3,082.10	662.10	78.52 %	2,420.00	37,000.00	34,580.00	6.54 %
2110 - Board Expenses	30.00	691.39	661.39	4.34 %	8,287.00	8,300.00	13.00	99.84 %
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	300.00	2,472.34	2,172.34	12.13 %	1,301.00	29,680.00	28,379.00	4.38 %
2140 - Bank Charges	3,214.44	291.55	(2,922.89)	1,102.53 %	5,250.86	3,500.00	(1,750.86)	150.02 %
2150 - Office Supplies	3,116.99	3,226.62	109.63	96.60 %	10,463.32	38,735.00	28,271.68	27.01 %
2160 - Meeting Expenses	560.54	991.27	430.73	56.55 %	2,078.97	11,900.00	9,821.03	17.47 %
2170 - Printing/Photocopy	0.00	816.34	816.34	0.00 %	37.25	9,800.00	9,762.75	0.38 %
2180 - Miscellaneous Expenses	361.96	208.25	(153.71)	173.81 %	361.96	2,500.00	2,138.04	14.48 %
2190 - Data Processing Costs	2,809.15	6,813.94	4,004.79	41.23 %	26,766.84	81,800.00	55,033.16	32.72 %
2200 - Professional Fees	20,500.00	5,335.36	(15,164.64)	384.23 %	28,000.00	64,050.00	36,050.00	43.72 %
2210 - Legal	14,825.09	33,320.00	18,494.91	44.49 %	130,916.14	400,000.00	269,083.86	32.73 %
2220 - Legal Notices	278.15	333.20	55.05	83.48 %	1,048.96	4,000.00	2,951.04	26.22 %
2230 - Rent	1,032.00	1,749.30	717.30	59.00 %	6,059.50	21,000.00	14,940.50	28.85 %
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	1,376.44	2,757.23	1,380.79	49.92 %	10,604.98	33,100.00	22,495.02	32.04 %
2250 - Utilities	5,600.88	2,690.59	(2,910.29)	208.17 %	16,195.86	32,300.00	16,104.14	50.14 %
2260 - Facility Maintenance	1,981.45	3,165.40	1,183.95	62.60 %	9,396.33	38,000.00	28,603.67	24.73 %
2270 - Travel Expenses	1,218.40	1,932.56	714.16	63.05 %	4,564.51	23,200.00	18,635.49	19.67 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	2,237.68	2,915.50	677.82	76.75 %	9,224.59	35,000.00	25,775.41	26.36 %
2290 - Operating Supplies	10,210.65	1,620.18	(8,590.47)	630.22 %	13,439.66	19,450.00	6,010.34	69.10 %
Total Level1: 200 - Supplies and Services:	72,073.82	79,777.64	7,703.82	90.34 %	329,151.00	957,715.00	628,564.00	34.37 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	285,749.74	876,912.54	591,162.80	32.59 %	1,234,437.59	10,527,162.00	9,292,724.41	11.73 %
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 %
Total Level1: 300 - Other Expenses:	285,749.74	925,700.25	639,950.51	30.87 %	1,246,615.05	11,112,849.00	9,866,233.95	11.22 %
Total Expense:	622,348.61	1,276,132.08	653,783.47	48.77 %	2,567,207.27	15,319,714.00	12,752,506.73	16.76 %
Report Total:	(357,279.34)	0.05	(357,279.39)		(1,845,266.78)	0.00	(1,845,266.78)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	(4,889.99)	0.04	(4,890.03)		(468,408.57)	0.00	(468,408.57)	
26 - CONSERVATION FUND	2,325.84	0.00	2,325.84		(146,663.26)	0.00	(146,663.26)	
35 - WATER SUPPLY FUND	(354,715.19)	0.01	(354,715.20)		(1,230,194.95)	0.00	(1,230,194.95)	
Report Total:	(357,279.34)	0.05	(357,279.39)		(1,845,266.78)	0.00	(1,845,266.78)	



Monterey Peninsula Water Mgmt District

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Level2	October Activity	October 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 %	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	5,034.55	8,330.00	(3,295.45)	-60.44 %	14,704.54	100,000.00	(85,295.46)	-14.70 %
R160 - Well Registration Fee	125.00	0.00	125.00	0.00 %	225.00	0.00	225.00	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	7,315.00	4,664.80	2,650.20	-156.81 %	18,718.00	56,000.00	(37,282.00)	-33.43 %
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	1,169.04	358.19	810.85	-326.37 %	1,184.99	4,300.00	(3,115.01)	-27.56 %
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	128,567.80	107,551.37	21,016.43	-119.54 %	131,401.80	1,291,133.00	(1,159,731.20)	-10.18 %
Total Revenue:	142,211.39	293,822.82	(151,611.43)	-48.40 %	166,259.33	3,527,285.00	(3,361,025.67)	-4.71 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	86,203.21	77,002.52	(9,200.69)	111.95 %	308,333.07	924,400.00	616,066.93	33.35 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	466.76	2,100.00	1,633.24	22.23 %
1120 - Manager's Deferred Comp	104.92	216.58	111.66	48.44 %	663.20	2,600.00	1,936.80	25.51 %
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	291.14	0.00	(291.14)	0.00 %	1,601.47	0.00	(1,601.47)	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	15,846.99	16,118.55	271.56	98.32 %	65,655.11	193,500.00	127,844.89	33.93 %
1170 - Medical Insurance	16,455.50	17,926.16	1,470.66	91.80 %	65,858.56	215,200.00	149,341.44	30.60 %
1180 - Medical Insurance - Retirees	2,605.03	0.00	(2,605.03)	0.00 %	9,330.32	0.00	(9,330.32)	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 %	690.60	0.00	(690.60)	0.00 %
1210 - Long Term Disability Insurance	416.54	0.00	(416.54)	0.00 %	1,649.56	0.00	(1,649.56)	0.00 %
1220 - Short Term Disability Insurance	80.20	0.00	(80.20)	0.00 %	320.11	0.00	(320.11)	0.00 %
1260 - Employee Assistance Program	40.01	0.00	(40.01)	0.00 %	160.04	0.00	(160.04)	0.00 %
1270 - FICA Tax Expense	462.34	0.00	(462.34)	0.00 %	2,629.91	0.00	(2,629.91)	0.00 %
1280 - Medicare Tax Expense	1,077.32	941.29	(136.03)	114.45 %	4,495.29	11,300.00	6,804.71	39.78 %
1290 - Staff Development & Training	0.00	1,237.00	1,237.00	0.00 %	67.48	14,850.00	14,782.52	0.45 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
Total Level1: 100 - Personnel Costs:	123,829.21	116,374.26	(7,454.95)	106.41 %	467,803.35	1,397,050.00	929,246.65	33.49 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,040.60	1,324.47	283.87	78.57 %	1,040.60	15,900.00	14,859.40	6.54 %
2110 - Board Expenses	12.90	299.88	286.98	4.30 %	3,801.01	3,600.00	(201.01)	105.58 %
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	0.00	1,064.57	1,064.57	0.00 %	0.00	12,780.00	12,780.00	0.00 %
2140 - Bank Charges	1,377.05	124.95	(1,252.10)	1,102.08 %	2,245.21	1,500.00	(745.21)	149.68 %
2150 - Office Supplies	1,338.28	1,377.36	39.08	97.16 %	4,430.77	16,535.00	12,104.23	26.80 %
2160 - Meeting Expenses	241.03	424.83	183.80	56.74 %	897.57	5,100.00	4,202.43	17.60 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	16.02	4,100.00	4,083.98	0.39 %
2180 - Miscellaneous Expenses	155.64	83.30	(72.34)	186.84 %	155.64	1,000.00	844.36	15.56 %
2190 - Data Processing Costs	1,066.03	2,932.16	1,866.13	36.36 %	11,367.83	35,200.00	23,832.17	32.29 %
2200 - Professional Fees	8,815.00	2,294.91	(6,520.09)	384.11 %	12,040.00	27,550.00	15,510.00	43.70 %
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	119.60	141.61	22.01	84.46 %	451.05	1,700.00	1,248.95	26.53 %
2230 - Rent	516.00	749.70	233.70	68.83 %	2,913.83	9,000.00	6,086.17	32.38 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	594.82	1,191.19	596.37	49.93 %	4,844.63	14,300.00	9,455.37	33.88 %
2250 - Utilities	2,428.00	1,157.87	(1,270.13)	209.70 %	7,037.48	13,900.00	6,862.52	50.63 %
2260 - Facility Maintenance	912.53	1,357.79	445.26	67.21 %	4,849.31	16,300.00	11,450.69	29.75 %
2270 - Travel Expenses	12.90	824.67	811.77	1.56 %	1,335.10	9,900.00	8,564.90	13.49 %
2280 - Vehicle Expenses	1,073.61	1,249.50	175.89	85.92 %	6,821.63	15,000.00	8,178.37	45.48 %

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2290 - Operating Supplies	150.44	703.88	553.44	21.37 %	1,153.46	8,450.00	7,296.54	13.65 %
Total Level1: 200 - Supplies and Services:	19,854.43	27,448.58	7,594.15	72.33 %	92,047.07	329,515.00	237,467.93	27.93 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	3,417.74	137,177.00	133,759.26	2.49 %	69,581.17	1,646,783.00	1,577,201.83	4.23 %
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 %
Total Level1: 300 - Other Expenses:	3,417.74	149,999.94	146,582.20	2.28 %	74,817.48	1,800,720.00	1,725,902.52	4.15 %
Total Expense:	147,101.38	293,822.78	146,721.40	50.06 %	634,667.90	3,527,285.00	2,892,617.10	17.99 %
Total Revenues	142,211.39	293,822.82	(151,611.43)	-48.40 %	166,259.33	3,527,285.00	(3,361,025.67)	-4.71 %
Total Fund: 24 - MITIGATION FUND:	(4,889.99)	0.04	(4,890.03)		(468,408.57)	0.00	(468,408.57)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October 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 %	0.00	1,050,600.00	(1,050,600.00)	0.00 %
R130 - User Fees	928.84	0.00	928.84	0.00 %	2,713.33	0.00	2,713.33	0.00 %
R150 - Permit Processing Fee	18,268.00	14,577.50	3,690.50	-125.32 %	64,440.00	175,000.00	(110,560.00)	-36.82 %
R200 - Recording Fees	2,124.00	0.00	2,124.00	0.00 %	5,637.00	0.00	5,637.00	0.00 %
R210 - Legal Fees	3,876.00	1,249.50	2,626.50	-310.20 %	11,111.00	15,000.00	(3,889.00)	-74.07 %
R250 - Interest Income	580.02	224.91	355.11	-257.89 %	595.97	2,700.00	(2,104.03)	-22.07 %
R270 - CAW - Rebates	74,558.01	62,475.00	12,083.01	-119.34 %	316,234.86	750,000.00	(433,765.14)	-42.16 %
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:	100,334.87	225,576.40	(125,241.53)	-44.48 %	400,732.16	2,708,000.00	(2,307,267.84)	-14.80 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2 Expense	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	34,423.67	48,347.32	13,923.65	71.20 %	120,981.99	580,400.00	459,418.01	20.84 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	334.76	1,300.00	965.24	25.75 %
1120 - Manager's Deferred Comp	104.92	141.61	36.69	74.09 %	475.64	1,700.00	1,224.36	27.98 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	291.14	0.00	(291.14)	0.00 %	1,194.10	0.00	(1,194.10)	0.00 %
1150 - Temporary Personnel	3,900.00	924.63	(2,975.37)	421.79 %	13,728.00	11,100.00	(2,628.00)	123.68 %
1160 - PERS Retirement	6,732.79	10,120.95	3,388.16	66.52 %	31,541.27	121,500.00	89,958.73	25.96 %
1170 - Medical Insurance	6,101.35	11,262.16	5,160.81	54.18 %	24,501.42	135,200.00	110,698.58	18.12 %
1180 - Medical Insurance - Retirees	1,505.77	0.00	(1,505.77)	0.00 %	5,301.19	0.00	(5,301.19)	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 %	419.96	0.00	(419.96)	0.00 %
1210 - Long Term Disability Insurance	213.50	0.00	(213.50)	0.00 %	843.65	0.00	(843.65)	0.00 %
1220 - Short Term Disability Insurance	34.69	0.00	(34.69)	0.00 %	138.53	0.00	(138.53)	0.00 %
1260 - Employee Assistance Program	23.29	0.00	(23.29)	0.00 %	93.16	0.00	(93.16)	0.00 %
1270 - FICA Tax Expense	40.51	0.00	(40.51)	0.00 %	158.35	0.00	(158.35)	0.00 %
1280 - Medicare Tax Expense	476.77	583.10	106.33	81.76 %	1,918.37	7,000.00	5,081.63	27.41 %
1290 - Staff Development & Training	700.00	774.69	74.69	90.36 %	742.36	9,300.00	8,557.64	7.98 %
1310 - Professional Dues	50.00	0.00	(50.00)	0.00 %	92.00	0.00	(92.00)	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:	54,777.36	73,079.09	18,301.73	74.96 %	202,845.81	877,300.00	674,454.19	23.12 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	653.40	833.00	179.60	78.44 %	653.40	10,000.00	9,346.60	6.53 %
2110 - Board Expenses	8.10	183.26	175.16	4.42 %	1,999.89	2,200.00	200.11	90.90 %
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	300.00	666.40	366.40	45.02 %	1,301.00	8,000.00	6,699.00	16.26 %
2140 - Bank Charges	864.65	74.97	(789.68)	1,153.33 %	1,363.35	900.00	(463.35)	151.48 %
2150 - Office Supplies	829.20	874.65	45.45	94.80 %	2,764.54	10,500.00	7,735.46	26.33 %
2160 - Meeting Expenses	151.35	266.56	115.21	56.78 %	557.71	3,200.00	2,642.29	17.43 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	10.06	2,700.00	2,689.94	0.37 %
2180 - Miscellaneous Expenses	97.74	58.31	(39.43)	167.62 %	97.74	700.00	602.26	13.96 %
2190 - Data Processing Costs	999.37	1,840.93	841.56	54.29 %	7,467.94	22,100.00	14,632.06	33.79 %
2200 - Professional Fees	5,535.00	1,441.09	(4,093.91)	384.08 %	7,560.00	17,300.00	9,740.00	43.70 %
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	75.10	91.63	16.53	81.96 %	283.22	1,100.00	816.78	25.75 %
2230 - Rent	0.00	474.81	474.81	0.00 %	502.32	5,700.00	5,197.68	8.81 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	368.70	741.37	372.67	49.73 %	2,470.56	8,900.00	6,429.44	27.76 %
2250 - Utilities	1,481.40	724.71	(756.69)	204.41 %	4,290.54	8,700.00	4,409.46	49.32 %
2260 - Facility Maintenance	488.56	857.99	369.43	56.94 %	2,081.21	10,300.00	8,218.79	20.21 %
2270 - Travel Expenses	1,196.50	524.79	(671.71)	228.00 %	2,361.99	6,300.00	3,938.01	37.49 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	949.12	791.35	(157.77)	119.94 %	1,552.93	9,500.00	7,947.07	16.35 %
2290 - Operating Supplies	9,950.00	416.50	(9,533.50)	2,388.96 %	11,438.00	5,000.00	(6,438.00)	228.76 %
Total Level1: 200 - Supplies and Services:	23,948.19	19,200.65	(4,747.54)	124.73 %	70,572.01	230,500.00	159,927.99	30.62 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	19,283.48	124,333.58	105,050.10	15.51 %	270,689.69	1,492,600.00	1,221,910.31	18.14 %
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 %
Total Level1: 300 - Other Expenses:	19,283.48	133,296.66	114,013.18	14.47 %	273,977.60	1,600,200.00	1,326,222.40	17.12 %
Total Expense:	98,009.03	225,576.40	127,567.37	43.45 %	547,395.42	2,708,000.00	2,160,604.58	20.21 %
Total Revenues	100,334.87	225,576.40	(125,241.53)	-44.48 %	400,732.16	2,708,000.00	(2,307,267.84)	-14.80 %
Total Fund: 26 - CONSERVATION FUND:	2,325.84	0.00	2,325.84		(146,663.26)	0.00	(146,663.26)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October 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	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	20,520.80	14,577.50	5,943.30	-140.77 %	64,803.91	175,000.00	(110,196.09)	-37.03 %
R220 - Copy Fee	174.30	0.00	174.30	0.00 %	217.30	0.00	217.30	0.00 %
R230 - Miscellaneous - Other	644.00	0.00	644.00	0.00 %	727.25	0.00	727.25	0.00 %
R250 - Interest Income	1,183.91	249.90	934.01	-473.75 %	1,199.86	3,000.00	(1,800.14)	-40.00 %
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 %
Total Revenue:	22,523.01	756,732.91	(734,209.90)	-2.98 %	154,949.00	9,084,429.00	(8,929,480.00)	-1.71 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2 Expense	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	60,126.17	53,720.17	(6,406.00)	111.92 %	212,153.47	644,900.00	432,746.53	32.90 %
1110 - Manager's Auto Allowance	221.56	116.62	(104.94)	189.98 %	752.34	1,400.00	647.66	53.74 %
1120 - Manager's Deferred Comp	314.78	158.27	(156.51)	198.89 %	1,068.94	1,900.00	831.06	56.26 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	567.80	0.00	(567.80)	0.00 %	2,015.65	0.00	(2,015.65)	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	11,991.66	11,245.50	(746.16)	106.64 %	51,470.78	135,000.00	83,529.22	38.13 %
1170 - Medical Insurance	9,595.98	12,511.66	2,915.68	76.70 %	38,439.75	150,200.00	111,760.25	25.59 %
1180 - Medical Insurance - Retirees	1,916.37	0.00	(1,916.37)	0.00 %	6,887.17	0.00	(6,887.17)	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 %	475.47	0.00	(475.47)	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	(306.15)	0.00 %	1,215.96	0.00	(1,215.96)	0.00 %
1220 - Short Term Disability Insurance	55.96	0.00	(55.96)	0.00 %	225.82	0.00	(225.82)	0.00 %
1260 - Employee Assistance Program	28.74	0.00	(28.74)	0.00 %	114.96	0.00	(114.96)	0.00 %
1270 - FICA Tax Expense	45.01	0.00	(45.01)	0.00 %	192.35	0.00	(192.35)	0.00 %
1280 - Medicare Tax Expense	625.90	649.74	23.84	96.33 %	2,529.84	7,800.00	5,270.16	32.43 %
1290 - Staff Development & Training	0.00	866.32	866.32	0.00 %	247.08	10,400.00	10,152.92	2.38 %
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 %
Total Level1: 100 - Personnel Costs:	85,918.48	81,200.84	(4,717.64)	105.81 %	320,792.06	974,800.00	654,007.94	32.91 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	726.00	924.63	198.63	78.52 %	726.00	11,100.00	10,374.00	6.54 %
2110 - Board Expenses	9.00	208.25	199.25	4.32 %	2,486.10	2,500.00	13.90	99.44 %
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	972.74	91.63	(881.11)	1,061.60 %	1,642.30	1,100.00	(542.30)	149.30 %
2150 - Office Supplies	949.51	974.61	25.10	97.42 %	3,268.01	11,700.00	8,431.99	27.93 %
2160 - Meeting Expenses	168.16	299.88	131.72	56.08 %	623.69	3,600.00	2,976.31	17.32 %
2170 - Printing/Photocopy	0.00	249.90	249.90	0.00 %	11.17	3,000.00	2,988.83	0.37 %
2180 - Miscellaneous Expenses	108.58	66.64	(41.94)	162.94 %	108.58	800.00	691.42	13.57 %
2190 - Data Processing Costs	743.75	2,040.85	1,297.10	36.44 %	7,931.07	24,500.00	16,568.93	32.37 %
2200 - Professional Fees	6,150.00	1,599.36	(4,550.64)	384.53 %	8,400.00	19,200.00	10,800.00	43.75 %
2210 - Legal	14,825.09	19,159.00	4,333.91	77.38 %	112,367.89	230,000.00	117,632.11	48.86 %
2220 - Legal Notices	83.45	99.96	16.51	83.48 %	314.69	1,200.00	885.31	26.22 %
2230 - Rent	516.00	524.79	8.79	98.33 %	2,643.35	6,300.00	3,656.65	41.96 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	412.92	824.67	411.75	50.07 %	3,289.79	9,900.00	6,610.21	33.23 %
2250 - Utilities	1,691.48	808.01	(883.47)	209.34 %	4,867.84	9,700.00	4,832.16	50.18 %
2260 - Facility Maintenance	580.36	949.62	369.26	61.11 %	2,465.81	11,400.00	8,934.19	21.63 %
2270 - Travel Expenses	9.00	583.10	574.10	1.54 %	867.42	7,000.00	6,132.58	12.39 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	214.95	874.65	659.70	24.58 %	850.03	10,500.00	9,649.97	8.10 %
2290 - Operating Supplies	110.21	499.80	389.59	22.05 %	848.20	6,000.00	5,151.80	14.14 %
Total Level1: 200 - Supplies and Services:	28,271.20	33,128.41	4,857.21	85.34 %	166,531.92	397,700.00	231,168.08	41.87 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	263,048.52	615,401.96	352,353.44	42.74 %	894,166.73	7,387,779.00	6,493,612.27	12.10 %
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 %
Total Level1: 300 - Other Expenses:	263,048.52	642,403.65	379,355.13	40.95 %	897,819.97	7,711,929.00	6,814,109.03	11.64 %
Total Expense:	377,238.20	756,732.90	379,494.70	49.85 %	1,385,143.95	9,084,429.00	7,699,285.05	15.25 %
Total Revenues	22,523.01	756,732.91	(734,209.90)	-2.98 %	154,949.00	9,084,429.00	(8,929,480.00)	-1.71 %
Total Fund: 35 - WATER SUPPLY FUND:	(354,715.19)	0.01	(354,715.20)		(1,230,194.95)	0.00	(1,230,194.95)	
Report Total:	(357,279.34)	0.05	(357,279.39)		(1,845,266.78)	0.00	(1,845,266.78)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 10/31/2013

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	(4,889.99)	0.04	(4,890.03)		(468,408.57)	0.00	(468,408.57)	
26 - CONSERVATION FUND	2,325.84	0.00	2,325.84		(146,663.26)	0.00	(146,663.26)	
35 - WATER SUPPLY FUND	(354,715.19)	0.01	(354,715.20)		(1,230,194.95)	0.00	(1,230,194.95)	
Report Total:	(357,279.34)	0.05	(357,279.39)		(1,845,266.78)	0.00	(1,845,266.78)	