

EXHIBIT 12-E

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2013-2014 Period Ending: 12/31/2013



Monterey Peninsula Water Mgmt District

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	1,973,209.89	283,220.00	1,689,989.89	-696.71 %	1,973,209.89	3,400,000.00	(1,426,790.11)	-58.04 %
R110 - Mitigation Revenue	143,000.00	150,089.94	(7,089.94)	-95.28 %	143,000.00	1,801,800.00	(1,658,800.00)	-7.94 %
R120 - Property Taxes Revenues	850,680.76	116,869.89	733,810.87	-727.89 %	850,680.76	1,403,000.00	(552,319.24)	-60.63 %
R130 - User Fees	4,440.84	8,330.00	(3,889.16)	-53.31 %	26,721.02	100,000.00	(73,278.98)	-26.72 %
R140 - Connection Charges	8,459.31	14,577.50	(6,118.19)	-58.03 %	74,943.10	175,000.00	(100,056.90)	-42.82 %
R150 - Permit Processing Fee	12,488.00	14,577.50	(2,089.50)	-85.67 %	89,879.00	175,000.00	(85,121.00)	-51.36 %
R160 - Well Registration Fee	25.00	0.00	25.00	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	8,849.00	4,664.80	4,184.20	-189.70 %	31,443.00	56,000.00	(24,557.00)	-56.15 %
R200 - Recording Fees	1,460.00	499.80	960.20	-292.12 %	8,206.00	6,000.00	2,206.00	-136.77 %
R210 - Legal Fees	2,109.00	1,249.50	859.50	-168.79 %	15,272.00	15,000.00	272.00	-101.81 %
R220 - Copy Fee	10.00	0.00	10.00	0.00 %	240.60	0.00	240.60	0.00 %
R230 - Miscellaneous - Other	0.00	1,249.50	(1,249.50)	0.00 %	737.25	15,000.00	(14,262.75)	-4.92 %
R250 - Interest Income	35.78	833.00	(797.22)	-4.30 %	3,034.19	10,000.00	(6,965.81)	-30.34 %
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	109,810.62	62,475.00	47,335.62	-175.77 %	445,405.48	750,000.00	(304,594.52)	-59.39 %
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 %
Total Revenue:	3,114,578.20	1,276,132.13	1,838,446.07	-244.06 %	3,882,574.77	15,319,714.00	(11,437,139.23)	-25.34 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2 Expense	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	171,947.40	179,070.01	7,122.61	96.02 %	1,070,605.77	2,149,700.00	1,079,094.23	49.80 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	2,476.96	4,800.00	2,323.04	51.60 %
1120 - Manager's Deferred Comp	524.62	516.46	(8.16)	101.58 %	3,519.33	6,200.00	2,680.67	56.76 %
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	1,138.34	0.00	(1,138.34)	0.00 %	7,662.94	0.00	(7,662.94)	0.00 %
1150 - Temporary Personnel	2,570.55	3,415.30	844.75	75.27 %	18,931.05	41,000.00	22,068.95	46.17 %
1160 - PERS Retirement	33,376.91	37,485.00	4,108.09	89.04 %	232,561.01	450,000.00	217,438.99	51.68 %
1170 - Medical Insurance	31,884.41	41,699.98	9,815.57	76.46 %	192,568.55	500,600.00	308,031.45	38.47 %
1180 - Medical Insurance - Retirees	6,052.17	0.00	(6,052.17)	0.00 %	32,637.02	0.00	(32,637.02)	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 %	2,385.41	0.00	(2,385.41)	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	(936.19)	0.00 %	5,581.55	0.00	(5,581.55)	0.00 %
1220 - Short Term Disability Insurance	172.17	0.00	(172.17)	0.00 %	1,028.22	0.00	(1,028.22)	0.00 %
1230 - Other Benefits	154.32	0.00	(154.32)	0.00 %	231.48	0.00	(231.48)	0.00 %
1260 - Employee Assistance Program	92.04	0.00	(92.04)	0.00 %	552.24	0.00	(552.24)	0.00 %
1270 - FICA Tax Expense	230.00	0.00	(230.00)	0.00 %	3,838.19	0.00	(3,838.19)	0.00 %
1280 - Medicare Tax Expense	2,035.58	2,174.13	138.55	93.63 %	14,124.32	26,100.00	11,975.68	54.12 %
1290 - Staff Development & Training	314.00	2,878.01	2,564.01	10.91 %	2,100.92	34,550.00	32,449.08	6.08 %
1300 - Conference Registration	794.00	0.00	(794.00)	0.00 %	794.00	0.00	(794.00)	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	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 %
Total Level1: 100 - Personnel Costs:	252,991.63	270,654.19	17,662.56	93.47 %	1,601,379.37	3,249,150.00	1,647,770.63	49.29 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	3,082.10	3,082.10	0.00 %	6,930.00	37,000.00	30,070.00	18.73 %
2110 - Board Expenses	600.00	691.39	91.39	86.78 %	8,287.00	8,300.00	13.00	99.84 %
2120 - Insurance Expense	500.00	3,965.08	3,465.08	12.61 %	43,233.27	47,600.00	4,366.73	90.83 %
2130 - Membership Dues	858.00	2,472.34	1,614.34	34.70 %	2,466.50	29,680.00	27,213.50	8.31 %
2140 - Bank Charges	870.31	291.55	(578.76)	298.51 %	2,705.36	3,500.00	794.64	77.30 %
2150 - Office Supplies	2,257.11	3,226.62	969.51	69.95 %	15,765.56	38,735.00	22,969.44	40.70 %
2160 - Meeting Expenses	932.80	991.27	58.47	94.10 %	3,855.54	11,900.00	8,044.46	32.40 %
2170 - Printing/Photocopy	0.00	816.34	816.34	0.00 %	59.61	9,800.00	9,740.39	0.61 %
2180 - Miscellaneous Expenses	1,259.81	208.25	(1,051.56)	604.95 %	1,638.77	2,500.00	861.23	65.55 %
2190 - Data Processing Costs	1,563.08	6,813.94	5,250.86	22.94 %	32,218.98	81,800.00	49,581.02	39.39 %
2200 - Professional Fees	8,500.00	5,335.36	(3,164.64)	159.31 %	39,000.00	64,050.00	25,050.00	60.89 %
2210 - Legal	1,376.00	33,320.00	31,944.00	4.13 %	132,292.14	400,000.00	267,707.86	33.07 %
2220 - Legal Notices	0.00	333.20	333.20	0.00 %	1,581.44	4,000.00	2,418.56	39.54 %
2230 - Rent	1,676.00	1,749.30	73.30	95.81 %	10,055.50	21,000.00	10,944.50	47.88 %
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	2,441.97	2,757.23	315.26	88.57 %	17,859.76	33,100.00	15,240.24	53.96 %
2250 - Utilities	2,336.84	2,690.59	353.75	86.85 %	19,398.64	32,300.00	12,901.36	60.06 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	1,295.47	3,165.40	1,869.93	40.93 %	14,345.84	38,000.00	23,654.16	37.75 %
2270 - Travel Expenses	3,205.62	1,932.56	(1,273.06)	165.87 %	9,136.60	23,200.00	14,063.40	39.38 %
2280 - Vehicle Expenses	4,524.63	2,915.50	(1,609.13)	155.19 %	18,085.06	35,000.00	16,914.94	51.67 %
2290 - Operating Supplies	95.00	1,620.18	1,525.18	5.86 %	13,640.40	19,450.00	5,809.60	70.13 %
2300 - Interest Expense	73,273.89	0.00	(73,273.89)	0.00 %	73,273.89	0.00	(73,273.89)	0.00 %
Total Level1: 200 - Supplies and Services:	107,566.53	79,777.64	(27,788.89)	134.83 %	465,829.86	957,715.00	491,885.14	48.64 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	327,939.37	876,912.54	548,973.17	37.40 %	1,928,712.25	10,527,162.00	8,598,449.75	18.32 %
4000 - Fixed Asset Purchases	650.00	8,704.85	8,054.85	7.47 %	12,827.46	104,500.00	91,672.54	12.28 %
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:	328,589.37	925,700.25	597,110.88	35.50 %	1,941,539.71	11,112,849.00	9,171,309.29	17.47 %
Total Expense:	689,147.53	1,276,132.08	586,984.55	54.00 %	4,008,748.94	15,319,714.00	11,310,965.06	26.17 %
Report Total:	2,425,430.67	0.05	2,425,430.62		(126,174.17)	0.00	(126,174.17)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	152,579.29	0.04	152,579.25		(497,443.33)	0.00	(497,443.33)	
26 - CONSERVATION FUND	658,997.86	0.00	658,997.86		368,321.85	0.00	368,321.85	
35 - WATER SUPPLY FUND	1,613,853.52	0.01	1,613,853.51		2,947.31	0.00	2,947.31	
Report Total:	2,425,430.67	0.05	2,425,430.62		(126,174.17)	0.00	(126,174.17)	



Monterey Peninsula Water Mgmt District

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Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	143,000.00	150,089.94	(7,089.94)	-95.28 %	143,000.00	1,801,800.00	(1,658,800.00)	-7.94 %
R120 - Property Taxes Revenues	134,182.01	18,434.45	115,747.56	-727.89 %	134,182.01	221,302.00	(87,119.99)	-60.63 %
R130 - User Fees	3,749.00	8,330.00	(4,581.00)	-45.01 %	22,561.78	100,000.00	(77,438.22)	-22.56 %
R160 - Well Registration Fee	25.00	0.00	25.00	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	8,849.00	4,664.80	4,184.20	-189.70 %	31,443.00	56,000.00	(24,557.00)	-56.15 %
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	8.36	358.19	(349.83)	-2.33 %	1,202.10	4,300.00	(3,097.90)	-27.96 %
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 %
Total Revenue:	289,813.37	293,822.82	(4,009.45)	-98.64 %	464,190.69	3,527,285.00	(3,063,094.31)	-13.16 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2 Expense	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	79,698.67	77,002.52	(2,696.15)	103.50 %	507,608.83	924,400.00	416,791.17	54.91 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	651.36	2,100.00	1,448.64	31.02 %
1120 - Manager's Deferred Comp	104.92	216.58	111.66	48.44 %	925.50	2,600.00	1,674.50	35.60 %
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	287.26	0.00	(287.26)	0.00 %	2,321.56	0.00	(2,321.56)	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	15,122.08	16,118.55	996.47	93.82 %	103,484.96	193,500.00	90,015.04	53.48 %
1170 - Medical Insurance	16,200.49	17,926.16	1,725.67	90.37 %	98,259.62	215,200.00	116,940.38	45.66 %
1180 - Medical Insurance - Retirees	2,797.76	0.00	(2,797.76)	0.00 %	14,410.87	0.00	(14,410.87)	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 %	1,034.94	0.00	(1,034.94)	0.00 %
1210 - Long Term Disability Insurance	416.54	0.00	(416.54)	0.00 %	2,482.64	0.00	(2,482.64)	0.00 %
1220 - Short Term Disability Insurance	80.57	0.00	(80.57)	0.00 %	481.13	0.00	(481.13)	0.00 %
1230 - Other Benefits	50.93	0.00	(50.93)	0.00 %	76.39	0.00	(76.39)	0.00 %
1260 - Employee Assistance Program	40.01	0.00	(40.01)	0.00 %	240.06	0.00	(240.06)	0.00 %
1270 - FICA Tax Expense	230.00	0.00	(230.00)	0.00 %	3,328.13	0.00	(3,328.13)	0.00 %
1280 - Medicare Tax Expense	975.31	941.29	(34.02)	103.61 %	6,983.54	11,300.00	4,316.46	61.80 %
1290 - Staff Development & Training	205.97	1,237.00	1,031.03	16.65 %	286.35	14,850.00	14,563.65	1.93 %
1300 - Conference Registration	341.42	0.00	(341.42)	0.00 %	341.42	0.00	(341.42)	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:	116,797.94	116,374.26	(423.68)	100.36 %	748,799.17	1,397,050.00	648,250.83	53.60 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	1,324.47	1,324.47	0.00 %	2,979.90	15,900.00	12,920.10	18.74 %
2110 - Board Expenses	258.00	299.88	41.88	86.03 %	3,801.01	3,600.00	(201.01)	105.58 %
2120 - Insurance Expense	215.00	1,699.32	1,484.32	12.65 %	19,857.30	20,400.00	542.70	97.34 %
2130 - Membership Dues	70.95	1,064.57	993.62	6.66 %	378.45	12,780.00	12,401.55	2.96 %
2140 - Bank Charges	117.28	124.95	7.67	93.86 %	887.09	1,500.00	612.91	59.14 %
2150 - Office Supplies	953.45	1,377.36	423.91	69.22 %	6,693.62	16,535.00	9,841.38	40.48 %
2160 - Meeting Expenses	344.68	424.83	80.15	81.13 %	1,610.19	5,100.00	3,489.81	31.57 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	16.02	4,100.00	4,083.98	0.39 %
2180 - Miscellaneous Expenses	508.61	83.30	(425.31)	610.58 %	671.56	1,000.00	328.44	67.16 %
2190 - Data Processing Costs	672.13	2,932.16	2,260.03	22.92 %	13,712.26	35,200.00	21,487.74	38.96 %
2200 - Professional Fees	3,655.00	2,294.91	(1,360.09)	159.27 %	16,770.00	27,550.00	10,780.00	60.87 %
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	0.00	141.61	141.61	0.00 %	680.02	1,700.00	1,019.98	40.00 %
2230 - Rent	792.92	749.70	(43.22)	105.76 %	4,776.59	9,000.00	4,223.41	53.07 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	1,117.61	1,191.19	73.58	93.82 %	8,143.32	14,300.00	6,156.68	56.95 %
2250 - Utilities	1,022.09	1,157.87	135.78	88.27 %	8,449.06	13,900.00	5,450.94	60.78 %
2260 - Facility Maintenance	587.06	1,357.79	770.73	43.24 %	7,044.09	16,300.00	9,255.91	43.22 %

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2270 - Travel Expenses	718.35	824.67	106.32	87.11 %	2,053.45	9,900.00	7,846.55	20.74 %
2280 - Vehicle Expenses	3,193.60	1,249.50	(1,944.10)	255.59 %	13,995.98	15,000.00	1,004.02	93.31 %
2290 - Operating Supplies	44.77	703.88	659.11	6.36 %	1,251.10	8,450.00	7,198.90	14.81 %
Total Level1: 200 - Supplies and Services:	14,271.50	27,448.58	13,177.08	51.99 %	120,774.64	329,515.00	208,740.36	36.65 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	5,885.14	137,177.00	131,291.86	4.29 %	86,544.40	1,646,783.00	1,560,238.60	5.26 %
4000 - Fixed Asset Purchases	279.50	3,740.17	3,460.67	7.47 %	5,515.81	44,900.00	39,384.19	12.28 %
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:	6,164.64	149,999.94	143,835.30	4.11 %	92,060.21	1,800,720.00	1,708,659.79	5.11 %
Total Expense:	137,234.08	293,822.78	156,588.70	46.71 %	961,634.02	3,527,285.00	2,565,650.98	27.26 %
Total Revenues	289,813.37	293,822.82	(4,009.45)	-98.64 %	464,190.69	3,527,285.00	(3,063,094.31)	-13.16 %
Total Fund: 24 - MITIGATION FUND:	152,579.29	0.04	152,579.25		(497,443.33)	0.00	(497,443.33)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	637,010.12	87,514.98	549,495.14	-727.89 %	637,010.12	1,050,600.00	(413,589.88)	-60.63 %
R130 - User Fees	691.84	0.00	691.84	0.00 %	4,159.24	0.00	4,159.24	0.00 %
R150 - Permit Processing Fee	12,488.00	14,577.50	(2,089.50)	-85.67 %	89,879.00	175,000.00	(85,121.00)	-51.36 %
R200 - Recording Fees	1,460.00	0.00	1,460.00	0.00 %	8,206.00	0.00	8,206.00	0.00 %
R210 - Legal Fees	2,109.00	1,249.50	859.50	-168.79 %	15,272.00	15,000.00	272.00	-101.81 %
R250 - Interest Income	8.81	224.91	(216.10)	-3.92 %	607.87	2,700.00	(2,092.13)	-22.51 %
R270 - CAW - Rebates	109,810.62	62,475.00	47,335.62	-175.77 %	445,405.48	750,000.00	(304,594.52)	-59.39 %
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:	763,578.39	225,576.40	538,001.99	-338.50 %	1,200,539.71	2,708,000.00	(1,507,460.29)	-44.33 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2 Expense	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	33,424.17	48,347.32	14,923.15	69.13 %	204,523.70	580,400.00	375,876.30	35.24 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	519.36	1,300.00	780.64	39.95 %
1120 - Manager's Deferred Comp	104.92	141.61	36.69	74.09 %	737.94	1,700.00	962.06	43.41 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	287.26	0.00	(287.26)	0.00 %	1,914.19	0.00	(1,914.19)	0.00 %
1150 - Temporary Personnel	2,570.55	924.63	(1,645.92)	278.01 %	18,931.05	11,100.00	(7,831.05)	170.55 %
1160 - PERS Retirement	6,654.47	10,120.95	3,466.48	65.75 %	48,285.83	121,500.00	73,214.17	39.74 %
1170 - Medical Insurance	6,101.29	11,262.16	5,160.87	54.18 %	36,704.08	135,200.00	98,495.92	27.15 %
1180 - Medical Insurance - Retirees	1,330.54	0.00	(1,330.54)	0.00 %	7,787.04	0.00	(7,787.04)	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 %	630.20	0.00	(630.20)	0.00 %
1210 - Long Term Disability Insurance	213.50	0.00	(213.50)	0.00 %	1,270.65	0.00	(1,270.65)	0.00 %
1220 - Short Term Disability Insurance	34.90	0.00	(34.90)	0.00 %	208.19	0.00	(208.19)	0.00 %
1230 - Other Benefits	50.93	0.00	(50.93)	0.00 %	76.39	0.00	(76.39)	0.00 %
1260 - Employee Assistance Program	23.29	0.00	(23.29)	0.00 %	139.74	0.00	(139.74)	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	233.84	0.00	(233.84)	0.00 %
1280 - Medicare Tax Expense	453.09	583.10	130.01	77.70 %	3,076.58	7,000.00	3,923.42	43.95 %
1290 - Staff Development & Training	(35.67)	774.69	810.36	-4.60 %	1,414.79	9,300.00	7,885.21	15.21 %
1300 - Conference Registration	214.38	0.00	(214.38)	0.00 %	214.38	0.00	(214.38)	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	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 %
Total Level1: 100 - Personnel Costs:	51,606.58	73,079.09	21,472.51	70.62 %	327,564.01	877,300.00	549,735.99	37.34 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	833.00	833.00	0.00 %	1,871.10	10,000.00	8,128.90	18.71 %
2110 - Board Expenses	162.00	183.26	21.26	88.40 %	1,999.89	2,200.00	200.11	90.90 %
2120 - Insurance Expense	135.00	1,074.57	939.57	12.56 %	10,405.99	12,900.00	2,494.01	80.67 %
2130 - Membership Dues	737.55	666.40	(71.15)	110.68 %	2,038.55	8,000.00	5,961.45	25.48 %
2140 - Bank Charges	76.44	74.97	(1.47)	101.96 %	515.22	900.00	384.78	57.25 %
2150 - Office Supplies	574.34	874.65	300.31	65.67 %	4,161.07	10,500.00	6,338.93	39.63 %
2160 - Meeting Expenses	191.88	266.56	74.68	71.98 %	974.97	3,200.00	2,225.03	30.47 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	10.06	2,700.00	2,689.94	0.37 %
2180 - Miscellaneous Expenses	319.35	58.31	(261.04)	547.68 %	421.68	700.00	278.32	60.24 %
2190 - Data Processing Costs	422.03	1,840.93	1,418.90	22.92 %	8,932.38	22,100.00	13,167.62	40.42 %
2200 - Professional Fees	2,295.00	1,441.09	(853.91)	159.25 %	10,530.00	17,300.00	6,770.00	60.87 %
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	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 %	1,023.96	5,700.00	4,676.04	17.96 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	531.20	741.37	210.17	71.65 %	4,013.78	8,900.00	4,886.22	45.10 %
2250 - Utilities	612.50	724.71	112.21	84.52 %	5,117.75	8,700.00	3,582.25	58.82 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	319.76	857.99	538.23	37.27 %	3,351.09	10,300.00	6,948.91	32.53 %
2270 - Travel Expenses	443.42	524.79	81.37	84.49 %	3,614.49	6,300.00	2,685.51	57.37 %
2280 - Vehicle Expenses	992.80	791.35	(201.45)	125.46 %	2,707.72	9,500.00	6,792.28	28.50 %
2290 - Operating Supplies	10.53	416.50	405.97	2.53 %	11,448.53	5,000.00	(6,448.53)	228.97 %
Total Level1: 200 - Supplies and Services:	7,997.68	19,200.65	11,202.97	41.65 %	85,109.84	230,500.00	145,390.16	36.92 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	44,800.77	124,333.58	79,532.81	36.03 %	416,080.60	1,492,600.00	1,076,519.40	27.88 %
4000 - Fixed Asset Purchases	175.50	2,349.06	2,173.56	7.47 %	3,463.41	28,200.00	24,736.59	12.28 %
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:	44,976.27	133,296.66	88,320.39	33.74 %	419,544.01	1,600,200.00	1,180,655.99	26.22 %
Total Expense:	104,580.53	225,576.40	120,995.87	46.36 %	832,217.86	2,708,000.00	1,875,782.14	30.73 %
Total Revenues	763,578.39	225,576.40	538,001.99	-338.50 %	1,200,539.71	2,708,000.00	(1,507,460.29)	-44.33 %
Total Fund: 26 - CONSERVATION FUND:	658,997.86	0.00	658,997.86		368,321.85	0.00	368,321.85	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December 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	1,973,209.89	283,220.00	1,689,989.89	-696.71 %	1,973,209.89	3,400,000.00	(1,426,790.11)	-58.04 %
R120 - Property Taxes Revenues	79,488.63	10,920.46	68,568.17	-727.89 %	79,488.63	131,098.00	(51,609.37)	-60.63 %
R140 - Connection Charges	8,459.31	14,577.50	(6,118.19)	-58.03 %	74,943.10	175,000.00	(100,056.90)	-42.82 %
R220 - Copy Fee	10.00	0.00	10.00	0.00 %	240.60	0.00	240.60	0.00 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	737.25	0.00	737.25	0.00 %
R250 - Interest Income	18.61	249.90	(231.29)	-7.45 %	1,224.22	3,000.00	(1,775.78)	-40.81 %
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 %
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:	2,061,186.44	756,732.91	1,304,453.53	-272.38 %	2,217,844.37	9,084,429.00	(6,866,584.63)	-24.41 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	58,824.56	53,720.17	(5,104.39)	109.50 %	358,473.24	644,900.00	286,426.76	55.59 %
1110 - Manager's Auto Allowance	221.56	116.62	(104.94)	189.98 %	1,306.24	1,400.00	93.76	93.30 %
1120 - Manager's Deferred Comp	314.78	158.27	(156.51)	198.89 %	1,855.89	1,900.00	44.11	97.68 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	563.82	0.00	(563.82)	0.00 %	3,427.19	0.00	(3,427.19)	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	11,600.36	11,245.50	(354.86)	103.16 %	80,790.22	135,000.00	54,209.78	59.84 %
1170 - Medical Insurance	9,582.63	12,511.66	2,929.03	76.59 %	57,604.85	150,200.00	92,595.15	38.35 %
1180 - Medical Insurance - Retirees	1,923.87	0.00	(1,923.87)	0.00 %	10,439.11	0.00	(10,439.11)	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 %	720.27	0.00	(720.27)	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	(306.15)	0.00 %	1,828.26	0.00	(1,828.26)	0.00 %
1220 - Short Term Disability Insurance	56.70	0.00	(56.70)	0.00 %	338.90	0.00	(338.90)	0.00 %
1230 - Other Benefits	52.46	0.00	(52.46)	0.00 %	78.70	0.00	(78.70)	0.00 %
1260 - Employee Assistance Program	28.74	0.00	(28.74)	0.00 %	172.44	0.00	(172.44)	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	276.22	0.00	(276.22)	0.00 %
1280 - Medicare Tax Expense	607.18	649.74	42.56	93.45 %	4,064.20	7,800.00	3,735.80	52.11 %
1290 - Staff Development & Training	143.70	866.32	722.62	16.59 %	399.78	10,400.00	10,000.22	3.84 %
1300 - Conference Registration	238.20	0.00	(238.20)	0.00 %	238.20	0.00	(238.20)	0.00 %
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:	84,587.11	81,200.84	(3,386.27)	104.17 %	525,016.19	974,800.00	449,783.81	53.86 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	924.63	924.63	0.00 %	2,079.00	11,100.00	9,021.00	18.73 %
2110 - Board Expenses	180.00	208.25	28.25	86.43 %	2,486.10	2,500.00	13.90	99.44 %
2120 - Insurance Expense	150.00	1,191.19	1,041.19	12.59 %	12,969.98	14,300.00	1,330.02	90.70 %
2130 - Membership Dues	49.50	741.37	691.87	6.68 %	49.50	8,900.00	8,850.50	0.56 %
2140 - Bank Charges	676.59	91.63	(584.96)	738.39 %	1,303.05	1,100.00	(203.05)	118.46 %
2150 - Office Supplies	729.32	974.61	245.29	74.83 %	4,910.87	11,700.00	6,789.13	41.97 %
2160 - Meeting Expenses	396.24	299.88	(96.36)	132.13 %	1,270.38	3,600.00	2,329.62	35.29 %
2170 - Printing/Photocopy	0.00	249.90	249.90	0.00 %	33.53	3,000.00	2,966.47	1.12 %
2180 - Miscellaneous Expenses	431.85	66.64	(365.21)	648.03 %	545.53	800.00	254.47	68.19 %
2190 - Data Processing Costs	468.92	2,040.85	1,571.93	22.98 %	9,574.34	24,500.00	14,925.66	39.08 %
2200 - Professional Fees	2,550.00	1,599.36	(950.64)	159.44 %	11,700.00	19,200.00	7,500.00	60.94 %
2210 - Legal	1,376.00	19,159.00	17,783.00	7.18 %	113,743.89	230,000.00	116,256.11	49.45 %
2220 - Legal Notices	0.00	99.96	99.96	0.00 %	474.43	1,200.00	725.57	39.54 %
2230 - Rent	709.20	524.79	(184.41)	135.14 %	4,254.95	6,300.00	2,045.05	67.54 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	793.16	824.67	31.51	96.18 %	5,702.66	9,900.00	4,197.34	57.60 %
2250 - Utilities	702.25	808.01	105.76	86.91 %	5,831.83	9,700.00	3,868.17	60.12 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 12/31/2013

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	388.65	949.62	560.97	40.93 %	3,950.66	11,400.00	7,449.34	34.65 %
2270 - Travel Expenses	2,043.85	583.10	(1,460.75)	350.51 %	3,468.66	7,000.00	3,531.34	49.55 %
2280 - Vehicle Expenses	338.23	874.65	536.42	38.67 %	1,381.36	10,500.00	9,118.64	13.16 %
2290 - Operating Supplies	39.70	499.80	460.10	7.94 %	940.77	6,000.00	5,059.23	15.68 %
2300 - Interest Expense	73,273.89	0.00	(73,273.89)	0.00 %	73,273.89	0.00	(73,273.89)	0.00 %
Total Level1: 200 - Supplies and Services:	85,297.35	33,128.41	(52,168.94)	257.47 %	259,945.38	397,700.00	137,754.62	65.36 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	277,253.46	615,401.96	338,148.50	45.05 %	1,426,087.25	7,387,779.00	5,961,691.75	19.30 %
4000 - Fixed Asset Purchases	195.00	2,615.62	2,420.62	7.46 %	3,848.24	31,400.00	27,551.76	12.26 %
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:	277,448.46	642,403.65	364,955.19	43.19 %	1,429,935.49	7,711,929.00	6,281,993.51	18.54 %
Total Expense:	447,332.92	756,732.90	309,399.98	59.11 %	2,214,897.06	9,084,429.00	6,869,531.94	24.38 %
Total Revenues	2,061,186.44	756,732.91	1,304,453.53	-272.38 %	2,217,844.37	9,084,429.00	(6,866,584.63)	-24.41 %
Total Fund: 35 - WATER SUPPLY FUND:	1,613,853.52	0.01	1,613,853.51		2,947.31	0.00	2,947.31	
Report Total:	2,425,430.67	0.05	2,425,430.62		(126,174.17)	0.00	(126,174.17)	

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	152,579.29	0.04	152,579.25		(497,443.33)	0.00	(497,443.33)	
26 - CONSERVATION FUND	658,997.86	0.00	658,997.86		368,321.85	0.00	368,321.85	
35 - WATER SUPPLY FUND	1,613,853.52	0.01	1,613,853.51		2,947.31	0.00	2,947.31	
Report Total:	2,425,430.67	0.05	2,425,430.62		(126,174.17)	0.00	(126,174.17)	