



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense

Group Summary
For Fiscal: 2013-2014 Period Ending: 03/31/2014

EXHIBIT 7-E

Level/2	March Activity	March 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 %	1,967,900.47	3,400,000.00	-1,432,099.53	-57.88 %
R110 - Mitigation Revenue	572,000.00	150,089.94	421,910.06	-381.10 %	715,000.00	1,801,800.00	-1,086,800.00	-39.68 %
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	0.00	8,330.00	-8,330.00	0.00 %	38,963.96	100,000.00	-61,036.04	-38.96 %
R140 - Connection Charges	39,567.56	14,577.50	24,990.06	-271.43 %	133,897.84	175,000.00	-41,102.16	-76.51 %
R150 - Permit Processing Fee	15,102.00	14,577.50	524.50	-103.60 %	130,613.00	175,000.00	-44,387.00	-74.64 %
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	10,091.00	4,664.80	5,426.20	-216.32 %	50,257.00	56,000.00	-5,743.00	-89.74 %
R200 - Recording Fees	1,265.00	499.80	765.20	-253.10 %	11,923.00	6,000.00	5,923.00	-198.72 %
R210 - Legal Fees	513.00	1,249.50	-736.50	-41.06 %	17,210.00	15,000.00	2,210.00	-114.73 %
R220 - Copy Fee	5.00	0.00	5.00	0.00 %	422.92	0.00	422.92	0.00 %
R230 - Miscellaneous - Other	45.01	1,249.50	-1,204.49	-3.60 %	934.11	15,000.00	-14,065.89	-6.23 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	3,119.48	833.00	2,286.48	-374.49 %	9,230.93	10,000.00	-769.07	-92.31 %
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	29,544.73	62,475.00	-32,930.27	-47.29 %	722,539.53	750,000.00	-27,460.47	-96.34 %
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	47,837.00	7,830.20	40,006.80	-610.93 %	47,837.00	94,000.00	-46,163.00	-50.89 %
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	0.00	107,551.37	-107,551.37	0.00 %	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:	719,089.78	1,276,132.13	-557,042.35	-56.35 %	5,397,506.28	15,319,714.00	-9,922,207.72	-35.23 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2 Expense	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	168,364.59	179,070.01	10,705.42	94.02 %	1,611,438.85	2,149,700.00	538,261.15	74.96 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	3,584.68	4,800.00	1,215.32	74.68 %
1120 - Manager's Deferred Comp	524.62	516.46	-8.16	101.58 %	5,093.19	6,200.00	1,106.81	82.15 %
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 %	11,110.96	0.00	-11,110.96	0.00 %
1150 - Temporary Personnel	3,855.63	3,415.30	-440.33	112.89 %	28,246.68	41,000.00	12,753.32	68.89 %
1160 - PERS Retirement	35,497.16	37,485.00	1,987.84	94.70 %	334,195.55	450,000.00	115,804.45	74.27 %
1170 - Medical Insurance	24,379.40	41,699.98	17,320.58	58.46 %	263,623.55	500,600.00	236,976.45	52.66 %
1180 - Medical Insurance - Retirees	5,080.93	0.00	-5,080.93	0.00 %	49,246.95	0.00	-49,246.95	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 %	3,584.48	0.00	-3,584.48	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	-936.19	0.00 %	8,390.12	0.00	-8,390.12	0.00 %
1220 - Short Term Disability Insurance	172.78	0.00	-172.78	0.00 %	1,559.30	0.00	-1,559.30	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	694.44	0.00	-694.44	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	749.58	0.00	-749.58	0.00 %
1270 - FICA Tax Expense	427.35	0.00	-427.35	0.00 %	4,574.82	0.00	-4,574.82	0.00 %
1280 - Medicare Tax Expense	2,122.17	2,174.13	51.96	97.61 %	20,736.05	26,100.00	5,363.95	79.45 %
1290 - Staff Development & Training	1,272.96	2,878.01	1,605.05	44.23 %	3,963.88	34,550.00	30,586.12	11.47 %
1300 - Conference Registration	380.00	0.00	-380.00	0.00 %	2,269.00	0.00	-2,269.00	0.00 %
1310 - Professional Dues	234.00	0.00	-234.00	0.00 %	1,854.00	0.00	-1,854.00	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:	245,388.35	270,654.19	25,265.84	90.66 %	2,363,991.49	3,249,150.00	885,158.51	72.76 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	3,520.00	3,082.10	-437.90	114.21 %	13,090.00	37,000.00	23,910.00	35.38 %
2110 - Board Expenses	50.00	691.39	641.39	7.23 %	10,160.56	8,300.00	-1,860.56	122.42 %
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	2,363.00	2,472.34	109.34	95.58 %	22,963.47	29,680.00	6,716.53	77.37 %
2140 - Bank Charges	273.78	291.55	17.77	93.90 %	3,620.33	3,500.00	-120.33	103.44 %
2150 - Office Supplies	3,604.11	3,226.62	-377.49	111.70 %	26,202.37	38,735.00	12,532.63	67.65 %
2160 - Meeting Expenses	832.59	991.27	158.68	83.99 %	5,120.11	11,900.00	6,779.89	43.03 %
2170 - Printing/Photocopy	0.00	816.34	816.34	0.00 %	320.84	9,800.00	9,479.16	3.27 %
2180 - Miscellaneous Expenses	69.88	208.25	138.37	33.56 %	1,908.65	2,500.00	591.35	76.35 %
2190 - Data Processing Costs	2,857.66	6,813.94	3,956.28	41.94 %	43,512.42	81,800.00	38,287.58	53.19 %
2200 - Professional Fees	6,500.00	5,335.36	-1,164.64	121.83 %	54,500.00	64,050.00	9,550.00	85.09 %
2210 - Legal	5,700.58	33,320.00	27,619.42	17.11 %	232,361.86	400,000.00	167,638.14	58.09 %
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 %	15,109.50	21,000.00	5,890.50	71.95 %
2235 - Equipment Lease	0.00	1,399.44	1,399.44	0.00 %	0.00	16,800.00	16,800.00	0.00 %
2240 - Telephone	4,347.77	2,757.23	-1,590.54	157.69 %	29,139.01	33,100.00	3,960.99	88.03 %
2250 - Utilities	2,855.07	2,690.59	-164.48	106.11 %	27,383.78	32,300.00	4,916.22	84.78 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2	March Activity	March Budget	Variance		YTD Activity	Total Budget	Variance		Percent Used
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used	
2260 - Facility Maintenance	1,830.55	3,165.40	1,334.85	57.83 %	22,479.33	38,000.00	15,520.67	59.16 %	
2270 - Travel Expenses	7,971.37	1,932.56	-6,038.81	412.48 %	18,900.39	23,200.00	4,299.61	81.47 %	
2280 - Vehicle Expenses	4,468.87	2,915.50	-1,553.37	153.28 %	27,174.01	35,000.00	7,825.99	77.64 %	
2290 - Operating Supplies	503.12	1,620.18	1,117.06	31.05 %	14,579.89	19,450.00	4,870.11	74.96 %	
Total Level1: 200 - Supplies and Services:	49,437.35	79,777.64	30,340.29	61.97 %	613,466.23	957,715.00	344,248.77	64.06 %	
Level1: 300 - Other Expenses									
3000 - Project Expenses	735,242.62	876,912.54	141,669.92	83.84 %	3,707,108.17	10,527,162.00	6,820,053.83	35.21 %	
4000 - Fixed Asset Purchases	4,789.26	8,704.85	3,915.59	55.02 %	51,208.69	104,500.00	53,291.31	49.00 %	
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	73,273.89	230,000.00	156,726.11	31.86 %	
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:	740,031.88	925,700.25	185,668.37	79.94 %	3,831,590.75	11,112,849.00	7,281,258.25	34.48 %	
Total Expense:	1,034,857.58	1,276,132.08	241,274.50	81.09 %	6,809,048.47	15,319,714.00	8,510,665.53	44.45 %	
Report Total:	-315,767.80	0.05	-315,767.85		-1,411,542.19	0.00	-1,411,542.19		

Fund Summary

Fund	March		Variance		Total Budget	YTD		Variance	
	Activity	Budget	Favorable (Unfavorable)	Percent Used		Activity	Percent Used	Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	354,376.84	0.04	354,376.80		0.00		-512,827.77		
26 - CONSERVATION FUND	-149,932.55	0.00	-149,932.55		0.00		50,855.70		
35 - WATER SUPPLY FUND	-520,212.09	0.01	-520,212.10		0.00		-949,570.12		
Report Total:	-315,767.80	0.05	-315,767.85		0.00		-1,411,542.19		



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense

Group Summary

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	572,000.00	150,089.94	421,910.06	-381.10 %	715,000.00	1,801,800.00	-1,086,800.00	-39.68 %
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	0.00	8,330.00	-8,330.00	0.00 %	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	10,091.00	4,664.80	5,426.20	-216.32 %	50,257.00	56,000.00	-5,743.00	-89.74 %
R200 - Recording Fees	0.00	499.80	-499.80	0.00 %	0.00	6,000.00	-6,000.00	0.00 %
R230 - Miscellaneous - Other	-39.17	1,249.50	-1,288.67	3.13 %	-39.17	15,000.00	-15,039.17	0.26 %
R250 - Interest Income	17.40	358.19	-340.79	-4.86 %	1,558.07	4,300.00	-2,741.93	-36.23 %
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 %	152,340.79	1,291,133.00	-1,138,792.21	-11.80 %
Total Revenue:	582,069.23	293,822.82	288,246.41	-198.10 %	1,086,596.09	3,527,285.00	-2,440,688.91	-30.81 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2 Expense	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	76,366.08	77,002.52	636.44	99.17 %	753,967.79	924,400.00	170,432.21	81.56 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	872.88	2,100.00	1,227.12	41.57 %
1120 - Manager's Deferred Comp	104.92	216.58	111.66	48.44 %	1,240.26	2,600.00	1,359.74	47.70 %
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 %	3,194.24	0.00	-3,194.24	0.00 %
1150 - Temporary Personnel	735.63	1,466.08	730.45	50.18 %	735.63	17,600.00	16,864.37	4.18 %
1160 - PERS Retirement	16,053.38	16,118.55	65.17	99.60 %	149,601.66	193,500.00	43,898.34	77.31 %
1170 - Medical Insurance	11,505.27	17,926.16	6,420.89	64.18 %	131,793.63	215,200.00	83,406.37	61.24 %
1180 - Medical Insurance - Retirees	2,280.38	0.00	-2,280.38	0.00 %	23,004.98	0.00	-23,004.98	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 %	1,551.49	0.00	-1,551.49	0.00 %
1210 - Long Term Disability Insurance	416.55	0.00	-416.55	0.00 %	3,732.28	0.00	-3,732.28	0.00 %
1220 - Short Term Disability Insurance	80.75	0.00	-80.75	0.00 %	729.08	0.00	-729.08	0.00 %
1230 - Other Benefits	50.92	0.00	-50.92	0.00 %	229.14	0.00	-229.14	0.00 %
1260 - Employee Assistance Program	30.14	0.00	-30.14	0.00 %	328.95	0.00	-328.95	0.00 %
1270 - FICA Tax Expense	302.96	0.00	-302.96	0.00 %	3,843.41	0.00	-3,843.41	0.00 %
1280 - Medicare Tax Expense	1,017.29	941.29	-76.00	108.07 %	10,139.72	11,300.00	1,160.28	89.73 %
1290 - Staff Development & Training	225.00	1,237.00	1,012.00	18.19 %	804.95	14,850.00	14,045.05	5.42 %
1300 - Conference Registration	163.40	0.00	-163.40	0.00 %	975.67	0.00	-975.67	0.00 %
1310 - Professional Dues	100.62	0.00	-100.62	0.00 %	706.92	0.00	-706.92	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:	109,970.94	116,374.26	6,403.32	94.50 %	1,093,334.55	1,397,050.00	303,715.45	78.26 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,513.60	1,324.47	-189.13	114.28 %	5,628.70	15,900.00	10,271.30	35.40 %
2110 - Board Expenses	21.50	299.88	278.38	7.17 %	4,609.94	3,600.00	-1,009.94	128.05 %
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	0.00	1,064.57	1,064.57	0.00 %	7,856.14	12,780.00	4,923.86	61.47 %
2140 - Bank Charges	117.72	124.95	7.23	94.21 %	1,243.20	1,500.00	256.80	82.88 %
2150 - Office Supplies	1,550.75	1,377.36	-173.39	112.59 %	11,047.87	16,535.00	5,487.13	66.82 %
2160 - Meeting Expenses	358.02	424.83	66.81	84.27 %	2,153.97	5,100.00	2,946.03	42.23 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	128.35	4,100.00	3,971.65	3.13 %
2180 - Miscellaneous Expenses	30.05	83.30	53.25	36.07 %	787.61	1,000.00	212.39	78.76 %
2190 - Data Processing Costs	1,228.79	2,932.16	1,703.37	41.91 %	18,568.43	35,200.00	16,631.57	52.75 %
2200 - Professional Fees	2,795.00	2,294.91	-500.09	121.79 %	23,435.00	27,550.00	4,115.00	85.06 %
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 %	7,168.35	9,000.00	1,831.65	79.65 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	2,077.36	1,191.19	-886.17	174.39 %	13,370.26	14,300.00	929.74	93.50 %
2250 - Utilities	1,245.78	1,157.87	-87.91	107.59 %	11,931.63	13,900.00	1,968.37	85.84 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2	March Activity	March Budget	Variance		Percent Used	YTD Activity	Total Budget	Variance		Percent Used
			Favorable (Unfavorable)	(Unfavorable)				Favorable (Unfavorable)	(Unfavorable)	
2260 - Facility Maintenance	820.91	1,357.79	536.88	60.46 %	60.46 %	10,646.58	16,300.00	5,653.42	65.32 %	
2270 - Travel Expenses	3,427.39	824.67	-2,602.72	415.61 %	415.61 %	6,265.96	9,900.00	3,634.04	63.29 %	
2280 - Vehicle Expenses	4,037.52	1,249.50	-2,788.02	323.13 %	323.13 %	21,099.14	15,000.00	-6,099.14	140.66 %	
2290 - Operating Supplies	220.26	703.88	483.62	31.29 %	31.29 %	1,679.52	8,450.00	6,770.48	19.88 %	
Total Level1: 200 - Supplies and Services:	20,244.07	27,448.58	7,204.51	73.75 %	73.75 %	185,123.98	329,515.00	144,391.02	56.18 %	
Level1: 300 - Other Expenses										
3000 - Project Expenses	94,834.05	137,177.00	42,342.95	69.13 %	69.13 %	297,617.99	1,646,783.00	1,349,165.01	18.07 %	
4000 - Fixed Asset Purchases	2,643.33	3,740.17	1,096.84	70.67 %	70.67 %	23,347.34	44,900.00	21,552.66	52.00 %	
5500 - Election Expenses	0.00	6,264.16	6,264.16	0.00 %	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 %	0.00	32,650.00	32,650.00	0.00 %	
6500 - Reserves	0.00	98.87	98.87	0.00 %	0.00 %	0.00	1,187.00	1,187.00	0.00 %	
Total Level1: 300 - Other Expenses:	97,477.38	149,999.94	52,522.56	64.98 %	64.98 %	320,965.33	1,800,720.00	1,479,754.67	17.82 %	
Total Expense:	227,692.39	293,822.78	66,130.39	77.49 %	77.49 %	1,599,423.86	3,527,285.00	1,927,861.14	45.34 %	
Total Revenues	582,069.23	293,822.82	288,246.41	-198.10 %	-198.10 %	1,086,596.09	3,527,285.00	-2,440,688.91	-30.81 %	
Total Fund: 24 - MITIGATION FUND:	354,376.84	0.04	354,376.80			-512,827.77	0.00	-512,827.77		

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2

Fund: 26 - CONSERVATION FUND

Revenue

	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
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	0.00	0.00	0.00	0.00 %	6,066.57	0.00	6,066.57	0.00 %
R150 - Permit Processing Fee	15,102.00	14,577.50	524.50	-103.60 %	130,613.00	175,000.00	-44,387.00	-74.64 %
R200 - Recording Fees	1,265.00	0.00	1,265.00	0.00 %	11,923.00	0.00	11,923.00	0.00 %
R210 - Legal Fees	513.00	1,249.50	-736.50	-41.06 %	17,210.00	15,000.00	2,210.00	-114.73 %
R230 - Miscellaneous - Other	-24.60	0.00	-24.60	0.00 %	-24.60	0.00	-24.60	0.00 %
R250 - Interest Income	0.72	224.91	-224.19	-0.32 %	1,631.52	2,700.00	-1,068.48	-60.43 %
R270 - CAW - Rebates	29,544.73	62,475.00	-32,930.27	-47.29 %	722,539.53	750,000.00	-27,460.47	-96.34 %
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:	46,400.85	225,576.40	-179,175.55	-20.57 %	1,526,969.14	2,708,000.00	-1,181,030.86	-56.39 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2 Expense	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	33,887.13	48,347.32	14,460.19	70.09 %	312,647.69	580,400.00	267,752.31	53.87 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	740.88	1,300.00	559.12	56.99 %
1120 - Manager's Deferred Comp	104.92	141.61	36.69	74.09 %	1,052.70	1,700.00	647.30	61.92 %
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 %	2,786.87	0.00	-2,786.87	0.00 %
1150 - Temporary Personnel	3,120.00	924.63	-2,195.37	337.43 %	27,511.05	11,100.00	-16,411.05	247.85 %
1160 - PERS Retirement	7,218.81	10,120.95	2,902.14	71.33 %	68,563.00	121,500.00	52,937.00	56.43 %
1170 - Medical Insurance	5,369.59	11,262.16	5,892.57	47.68 %	52,350.75	135,200.00	82,849.25	38.72 %
1180 - Medical Insurance - Retirees	1,276.27	0.00	-1,276.27	0.00 %	10,819.88	0.00	-10,819.88	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 %	945.52	0.00	-945.52	0.00 %
1210 - Long Term Disability Insurance	213.49	0.00	-213.49	0.00 %	1,911.13	0.00	-1,911.13	0.00 %
1220 - Short Term Disability Insurance	35.38	0.00	-35.38	0.00 %	317.74	0.00	-317.74	0.00 %
1230 - Other Benefits	50.92	0.00	-50.92	0.00 %	229.14	0.00	-229.14	0.00 %
1260 - Employee Assistance Program	14.74	0.00	-14.74	0.00 %	185.86	0.00	-185.86	0.00 %
1270 - FICA Tax Expense	58.93	0.00	-58.93	0.00 %	338.57	0.00	-338.57	0.00 %
1280 - Medicare Tax Expense	482.76	583.10	100.34	82.79 %	4,565.92	7,000.00	2,434.08	65.23 %
1290 - Staff Development & Training	1,047.96	774.69	-273.27	135.27 %	2,603.15	9,300.00	6,696.85	27.99 %
1300 - Conference Registration	102.60	0.00	-102.60	0.00 %	612.63	0.00	-612.63	0.00 %
1310 - Professional Dues	63.18	0.00	-63.18	0.00 %	763.88	0.00	-763.88	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:	53,517.24	73,079.09	19,561.85	73.23 %	489,327.42	877,300.00	387,972.58	55.78 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	950.40	833.00	-117.40	114.09 %	3,534.30	10,000.00	6,465.70	35.34 %
2110 - Board Expenses	13.50	183.26	169.76	7.37 %	2,502.45	2,200.00	-302.45	113.75 %
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	2,363.00	666.40	-1,696.60	354.59 %	9,840.84	8,000.00	-1,840.84	123.01 %
2140 - Bank Charges	73.93	74.97	1.04	98.61 %	743.69	900.00	156.31	82.63 %
2150 - Office Supplies	973.75	874.65	-99.10	111.33 %	7,212.27	10,500.00	3,287.73	68.69 %
2160 - Meeting Expenses	224.79	266.56	41.77	84.33 %	1,316.39	3,200.00	1,883.61	41.14 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	80.59	2,700.00	2,619.41	2.98 %
2180 - Miscellaneous Expenses	18.87	58.31	39.44	32.36 %	494.55	700.00	205.45	70.65 %
2190 - Data Processing Costs	771.57	1,840.93	1,069.36	41.91 %	11,981.61	22,100.00	10,118.39	54.22 %
2200 - Professional Fees	1,755.00	1,441.09	-313.91	121.78 %	14,715.00	17,300.00	2,585.00	85.06 %
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 %	1,545.60	5,700.00	4,154.40	27.12 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	1,007.67	741.37	-266.30	135.92 %	6,630.31	8,900.00	2,269.69	74.50 %
2250 - Utilities	745.06	724.71	-20.35	102.81 %	7,222.35	8,700.00	1,477.65	83.02 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2	March Activity	March Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	460.48	857.99	397.51	53.67 %	5,442.05	10,300.00	4,857.95	52.84 %
2270 - Travel Expenses	2,153.48	524.79	-1,628.69	410.35 %	6,220.05	6,300.00	79.95	98.73 %
2280 - Vehicle Expenses	172.16	791.35	619.19	21.76 %	3,873.66	9,500.00	5,626.34	40.78 %
2290 - Operating Supplies	120.72	416.50	295.78	28.98 %	11,620.51	5,000.00	-6,620.51	232.41 %
Total Level1: 200 - Supplies and Services:	11,978.26	19,200.65	7,222.39	62.38 %	127,263.24	230,500.00	103,236.76	55.21 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	129,821.41	124,333.58	-5,487.83	104.41 %	846,325.30	1,492,600.00	646,274.70	56.70 %
4000 - Fixed Asset Purchases	1,016.49	2,349.06	1,332.57	43.27 %	13,197.48	28,200.00	15,002.52	46.80 %
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:	130,837.90	133,296.66	2,458.76	98.16 %	859,522.78	1,600,200.00	740,677.22	53.71 %
Total Expense:	196,333.40	225,576.40	29,243.00	87.04 %	1,476,113.44	2,708,000.00	1,231,886.56	54.51 %
Total Revenues	46,400.85	225,576.40	-179,175.55	-20.57 %	1,526,969.14	2,708,000.00	-1,181,030.86	-56.39 %
Total Fund: 26 - CONSERVATION FUND:	-149,932.55	0.00	-149,932.55		50,855.70	0.00	50,855.70	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2
Fund: 35 - WATER SUPPLY FUND

Revenue	March Activity	March 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 %	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	39,567.56	14,577.50	24,990.06	-271.43 %	133,897.84	175,000.00	-41,102.16	-76.51 %
R220 - Copy Fee	5.00	0.00	5.00	0.00 %	422.92	0.00	422.92	0.00 %
R230 - Miscellaneous - Other	108.78	0.00	108.78	0.00 %	997.88	0.00	997.88	0.00 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	3,101.36	249.90	2,851.46	-1,241.04 %	6,041.34	3,000.00	3,041.34	-201.38 %
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	47,837.00	7,830.20	40,006.80	-610.93 %	47,837.00	94,000.00	-46,163.00	-50.89 %
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:	90,619.70	756,732.91	-666,113.21	-11.98 %	2,783,941.05	9,084,429.00	-6,300,487.95	-30.65 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level2 Expense	March Activity	March Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	58,111.38	53,720.17	-4,391.21	108.17 %	544,823.37	644,900.00	100,076.63	84.48 %
1110 - Manager's Auto Allowance	221.56	116.62	-104.94	189.98 %	1,970.92	1,400.00	-570.92	140.78 %
1120 - Manager's Deferred Comp	314.78	158.27	-156.51	198.89 %	2,800.23	1,900.00	-900.23	147.38 %
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 %	5,129.85	0.00	-5,129.85	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	12,224.97	11,245.50	-979.47	108.71 %	116,030.89	135,000.00	18,969.11	85.95 %
1170 - Medical Insurance	7,504.54	12,511.66	5,007.12	59.98 %	79,479.17	150,200.00	70,720.83	52.92 %
1180 - Medical Insurance - Retirees	1,524.28	0.00	-1,524.28	0.00 %	15,422.09	0.00	-15,422.09	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 %	1,087.47	0.00	-1,087.47	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	-306.15	0.00 %	2,746.71	0.00	-2,746.71	0.00 %
1220 - Short Term Disability Insurance	56.65	0.00	-56.65	0.00 %	512.48	0.00	-512.48	0.00 %
1230 - Other Benefits	52.48	0.00	-52.48	0.00 %	236.16	0.00	-236.16	0.00 %
1260 - Employee Assistance Program	20.90	0.00	-20.90	0.00 %	234.77	0.00	-234.77	0.00 %
1270 - FICA Tax Expense	65.46	0.00	-65.46	0.00 %	392.84	0.00	-392.84	0.00 %
1280 - Medicare Tax Expense	622.12	649.74	27.62	95.75 %	6,030.41	7,800.00	1,769.59	77.31 %
1290 - Staff Development & Training	0.00	866.32	866.32	0.00 %	555.78	10,400.00	9,844.22	5.34 %
1300 - Conference Registration	114.00	0.00	-114.00	0.00 %	680.70	0.00	-680.70	0.00 %
1310 - Professional Dues	70.20	0.00	-70.20	0.00 %	383.20	0.00	-383.20	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:	81,900.17	81,200.84	-699.33	100.86 %	781,329.52	974,800.00	193,470.48	80.15 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,056.00	924.63	-131.37	114.21 %	3,927.00	11,100.00	7,173.00	35.38 %
2110 - Board Expenses	15.00	208.25	193.25	7.20 %	3,048.17	2,500.00	-548.17	121.93 %
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	0.00	741.37	741.37	0.00 %	5,266.49	8,900.00	3,633.51	59.17 %
2140 - Bank Charges	82.13	91.63	9.50	89.63 %	1,633.44	1,100.00	-533.44	148.49 %
2150 - Office Supplies	1,079.61	974.61	-105.00	110.77 %	7,942.23	11,700.00	3,757.77	67.88 %
2160 - Meeting Expenses	249.78	299.88	50.10	83.29 %	1,649.75	3,600.00	1,950.25	45.83 %
2170 - Printing/Photocopy	0.00	249.90	249.90	0.00 %	111.90	3,000.00	2,888.10	3.73 %
2180 - Miscellaneous Expenses	20.96	66.64	45.68	31.45 %	626.49	800.00	173.51	78.31 %
2190 - Data Processing Costs	857.30	2,040.85	1,183.55	42.01 %	12,962.38	24,500.00	11,537.62	52.91 %
2200 - Professional Fees	1,950.00	1,599.36	-350.64	121.92 %	16,350.00	19,200.00	2,850.00	85.16 %
2210 - Legal	5,700.58	19,159.00	13,458.42	29.75 %	194,029.31	230,000.00	35,970.69	84.36 %
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 %	6,395.55	6,300.00	-95.55	101.52 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	1,262.74	824.67	-438.07	153.12 %	9,138.44	9,900.00	761.56	92.31 %
2250 - Utilities	864.23	808.01	-56.22	106.96 %	8,229.80	9,700.00	1,470.20	84.84 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 03/31/2014

Level/2	March Activity	March Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	549.16	949.62	400.46	57.83 %	6,390.70	11,400.00	5,009.30	56.06 %
2270 - Travel Expenses	2,390.50	583.10	-1,807.40	409.96 %	6,414.38	7,000.00	585.62	91.63 %
2280 - Vehicle Expenses	259.19	874.65	615.46	29.63 %	2,201.21	10,500.00	8,298.79	20.96 %
2290 - Operating Supplies	162.14	499.80	337.66	32.44 %	1,279.86	6,000.00	4,720.14	21.33 %
Total Level1: 200 - Supplies and Services:	17,215.02	33,128.41	15,913.39	51.96 %	301,079.01	397,700.00	96,620.99	75.71 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	510,587.16	615,401.96	104,814.80	82.97 %	2,563,164.88	7,387,779.00	4,824,614.12	34.69 %
4000 - Fixed Asset Purchases	1,129.44	2,615.62	1,486.18	43.18 %	14,663.87	31,400.00	16,736.13	46.70 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	73,273.89	230,000.00	156,726.11	31.86 %
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:	511,716.60	642,403.65	130,687.05	79.66 %	2,651,102.64	7,711,929.00	5,060,826.36	34.38 %
Total Expense:	610,831.79	756,732.90	145,901.11	80.72 %	3,733,511.17	9,084,429.00	5,350,917.83	41.10 %
Total Revenues	90,619.70	756,732.91	-666,113.21	-11.98 %	2,783,941.05	9,084,429.00	-6,300,487.95	-30.65 %
Total Fund: 35 - WATER SUPPLY FUND:	-520,212.09	0.01	-520,212.10		-949,570.12	0.00	-949,570.12	
Report Total:	-315,767.80	0.05	-315,767.85		-1,411,542.19	0.00	-1,411,542.19	

Fund Summary

Fund	March		Variance		Total Budget	YTD		Variance		Percent Used
	Activity	Budget	(Unfavorable)	Favorable		Activity	Used	(Unfavorable)	Used	
24 - MITIGATION FUND	354,376.84	0.04	354,376.80		0.00		-512,827.77			
26 - CONSERVATION FUND	-149,932.55	0.00	-149,932.55		0.00		50,855.70			
35 - WATER SUPPLY FUND	-520,212.09	0.01	-520,212.10		0.00		-949,570.12			
Report Total:	-315,767.80	0.05	-315,767.85		0.00		-1,411,542.19			