



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense Group Summary

For Fiscal: 2013-2014 Period Ending: 05/31/2014

EXHIBIT 6-E

Level/2	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	-1,223.84	283,220.00	-284,443.84	0.43 %	3,330,450.11	3,400,000.00	-69,549.89	-97.95 %
R110 - Mitigation Revenue	457,600.00	150,089.94	307,510.06	-304.88 %	1,172,600.00	1,801,800.00	-629,200.00	-65.08 %
R120 - Property Taxes Revenues	0.00	124,953.23	-124,953.23	0.00 %	1,506,108.78	1,500,000.00	6,108.78	-100.41 %
R130 - User Fees	4,080.96	8,330.00	-4,249.04	-48.99 %	46,898.30	100,000.00	-53,101.70	-46.90 %
R140 - Connection Charges	29,060.19	14,577.50	14,482.69	-199.35 %	187,112.99	175,000.00	12,112.99	-106.92 %
R150 - Permit Processing Fee	13,494.00	14,577.50	-1,083.50	-92.57 %	159,930.00	175,000.00	-15,070.00	-91.39 %
R160 - Well Registration Fee	25.00	0.00	25.00	0.00 %	400.00	0.00	400.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	3,517.00	4,664.80	-1,147.80	-75.39 %	54,439.00	56,000.00	-1,561.00	-97.21 %
R200 - Recording Fees	841.00	499.80	341.20	-168.27 %	13,892.00	6,000.00	7,892.00	-231.53 %
R210 - Legal Fees	209.00	1,249.50	-1,040.50	-16.73 %	17,985.00	15,000.00	2,985.00	-119.90 %
R220 - Copy Fee	0.00	0.00	0.00	0.00 %	427.92	0.00	427.92	0.00 %
R230 - Miscellaneous - Other	362.44	1,249.50	-887.06	-29.01 %	1,296.55	15,000.00	-13,703.45	-8.64 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	1,799.50	0.00	1,799.50	0.00 %
R250 - Interest Income	47.32	833.00	-785.68	-5.68 %	11,974.02	10,000.00	1,974.02	-119.74 %
R260 - CAW - ASR	542,920.33	193,817.76	349,102.57	-280.12 %	1,086,110.15	2,326,762.00	-1,240,651.85	-46.68 %
R270 - CAW - Rebates	58,130.14	145,808.33	-87,678.19	-39.87 %	899,204.34	1,750,000.00	-850,795.66	-51.38 %
R280 - CAW - Conservation	0.00	37,159.96	-37,159.96	0.00 %	44,008.49	446,200.00	-402,191.51	-9.86 %
R290 - CAW - Miscellaneous	0.00	583.10	-583.10	0.00 %	7,000.00	7,000.00	0.00	-100.00 %
R300 - Watermaster	0.00	7,830.20	-7,830.20	0.00 %	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	3,277.89	-3,277.89	0.00 %	12,601.00	39,350.00	-26,749.00	-32.02 %
R320 - Grants	80,699.99	61,718.04	18,981.95	-130.76 %	233,040.78	741,133.00	-508,092.22	-31.44 %
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 %
R500 - Capital Equipment Reserve	0.00	4,933.33	-4,933.33	0.00 %	0.00	59,200.00	-59,200.00	0.00 %
R510 - Operating Reserve	0.00	36,505.08	-36,505.08	0.00 %	0.00	438,061.00	-438,061.00	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:	1,189,763.53	1,338,224.72	-148,461.19	-88.91 %	8,826,400.44	16,064,825.00	-7,238,424.56	-54.94 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2 Expense	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	168,638.14	185,678.35	17,040.21	90.82 %	2,033,377.85	2,229,000.00	195,622.15	91.22 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	4,507.78	4,800.00	292.22	93.91 %
1120 - Manager's Deferred Comp	656.10	516.46	-139.64	127.04 %	6,536.22	6,200.00	-336.22	105.42 %
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	1,350.20	0.00	-1,350.20	0.00 %	14,188.47	0.00	-14,188.47	0.00 %
1150 - Temporary Personnel	3,071.25	3,415.30	344.05	89.93 %	34,306.80	41,000.00	6,693.20	83.68 %
1160 - PERS Retirement	33,302.10	34,485.00	1,182.90	96.57 %	417,525.32	414,000.00	-3,525.32	100.85 %
1170 - Medical Insurance	12,228.60	36,783.33	24,554.73	33.24 %	312,382.35	441,600.00	129,217.65	70.74 %
1180 - Medical Insurance - Retirees	5,487.71	0.00	-5,487.71	0.00 %	57,445.13	0.00	-57,445.13	0.00 %
1190 - Workers Compensation	4,340.51	2,615.62	-1,724.89	165.95 %	37,899.85	31,400.00	-6,499.85	120.70 %
1200 - Life Insurance	390.69	0.00	-390.69	0.00 %	4,383.86	0.00	-4,383.86	0.00 %
1210 - Long Term Disability Insurance	1,872.38	0.00	-1,872.38	0.00 %	10,262.50	0.00	-10,262.50	0.00 %
1220 - Short Term Disability Insurance	85.84	0.00	-85.84	0.00 %	1,902.89	0.00	-1,902.89	0.00 %
1230 - Other Benefits	77.16	0.00	-77.16	0.00 %	1,007.74	0.00	-1,007.74	0.00 %
1260 - Employee Assistance Program	32.76	0.00	-32.76	0.00 %	881.14	0.00	-881.14	0.00 %
1270 - FICA Tax Expense	598.56	0.00	-598.56	0.00 %	5,992.58	0.00	-5,992.58	0.00 %
1280 - Medicare Tax Expense	2,196.15	2,174.13	-22.02	101.01 %	26,175.96	26,100.00	-75.96	100.29 %
1290 - Staff Development & Training	80.00	2,757.17	2,677.17	2.90 %	3,519.90	33,100.00	29,580.10	10.63 %
1300 - Conference Registration	1,390.00	0.00	-1,390.00	0.00 %	3,659.00	0.00	-3,659.00	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	2,336.50	0.00	-2,336.50	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:	236,167.39	269,225.04	33,057.65	87.72 %	2,978,291.84	3,232,000.00	253,708.16	92.15 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,420.00	3,082.10	662.10	78.52 %	26,070.00	37,000.00	10,930.00	70.46 %
2110 - Board Expenses	1,390.00	499.73	-890.27	278.15 %	3,550.56	6,000.00	2,449.44	59.18 %
2120 - Insurance Expense	0.00	3,965.08	3,965.08	0.00 %	46,828.84	47,600.00	771.16	98.38 %
2130 - Memberships Dues	0.00	2,472.33	2,472.33	0.00 %	24,553.47	29,680.00	5,126.53	82.73 %
2140 - Bank Charges	303.71	291.55	-12.16	104.17 %	4,267.18	3,500.00	-767.18	121.92 %
2150 - Office Supplies	1,298.39	3,226.62	1,928.23	40.24 %	30,637.61	38,735.00	8,097.39	79.10 %
2160 - Meeting Expenses	258.57	841.26	582.69	30.74 %	5,867.67	10,100.00	4,232.33	58.10 %
2170 - Printing/Photocopy	0.00	816.34	816.34	0.00 %	320.84	9,800.00	9,479.16	3.27 %
2180 - Miscellaneous Expenses	134.76	216.58	81.82	62.22 %	2,043.41	2,600.00	556.59	78.59 %
2190 - IT Supplies/Services	10,969.74	6,813.94	-4,155.80	160.99 %	57,168.76	81,800.00	24,631.24	69.89 %
2200 - Professional Fees	4,250.00	5,335.36	1,085.36	79.66 %	61,250.00	64,050.00	2,800.00	95.63 %
2210 - Legal	2,544.20	33,320.00	30,775.80	7.64 %	286,681.50	400,000.00	113,318.50	71.67 %
2220 - Legal Notices	50.00	333.20	283.20	15.01 %	2,150.45	4,000.00	1,849.55	53.76 %
2230 - Rent	1,689.00	1,749.30	60.30	96.55 %	18,487.50	21,000.00	2,512.50	88.04 %
2235 - Equipment Lease	0.00	1,399.44	1,399.44	0.00 %	520.48	16,800.00	16,279.52	3.10 %
2240 - Telephone	3,602.01	2,965.56	-636.45	121.46 %	35,995.14	35,600.00	-395.14	101.11 %
2250 - Utilities	3,742.75	2,690.59	-1,052.16	139.11 %	33,612.65	32,300.00	-1,312.65	104.06 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May		Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance		Percent Used
	Activity	Budget					Favorable (Unfavorable)	Used	
2260 - Facility Maintenance	6,052.57	3,165.40	-2,887.17	191.21 %	30,216.30	38,000.00	7,783.70	79.52 %	
2270 - Travel Expenses	2,581.76	2,015.89	-565.87	128.07 %	23,220.37	24,200.00	979.63	95.95 %	
2280 - Transportation	5,196.25	2,665.50	-2,530.75	194.94 %	36,246.87	32,000.00	-4,246.87	113.27 %	
2900 - Operating Supplies	56.00	1,820.19	1,764.19	3.08 %	14,915.46	21,850.00	6,934.54	68.26 %	
Total Level1: 200 - Supplies and Services:	46,539.71	79,685.96	33,146.25	58.40 %	744,605.06	956,615.00	212,009.94	77.84 %	
Level1: 300 - Other Expenses									
3000 - Project Expenses	1,864,843.86	939,584.30	-925,259.56	198.48 %	5,954,650.54	11,279,223.00	5,324,572.46	52.79 %	
4000 - Fixed Asset Purchases	13,991.75	9,646.53	-4,345.22	145.04 %	65,200.44	115,800.00	50,599.56	56.30 %	
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:	1,878,835.61	989,313.69	-889,521.92	189.91 %	6,093,124.87	11,876,210.00	5,783,085.13	51.31 %	
Total Expense:	2,161,542.71	1,338,224.69	-823,318.02	161.52 %	9,816,021.77	16,064,825.00	6,248,803.23	61.10 %	
Report Total:	-971,779.18	0.03	-971,779.21		-989,621.33	0.00	-989,621.33		

Fund Summary

Fund	May		Variance		Total Budget	YTD		Variance	
	Activity	Budget	Favorable (Unfavorable)	Percent Used		Activity	Percent Used	Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	397,145.96	0.03	397,145.93		0.00	-373,191.67		-373,191.67	
26 - CONSERVATION FUND	-140,528.78	0.00	-140,528.78		0.00	318,383.86		318,383.86	
35 - WATER SUPPLY FUND	-1,228,396.36	0.00	-1,228,396.36		0.00	-934,813.52		-934,813.52	
Report Total:	-971,779.18	0.03	-971,779.21		0.00	-989,621.33		-989,621.33	



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense

Group Summary

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	457,600.00	150,089.94	307,510.06	-304.88 %	1,172,600.00	1,801,800.00	-629,200.00	-65.08 %
R120 - Property Taxes Revenues	0.00	11,638.62	-11,638.62	0.00 %	140,321.15	139,752.00	569.15	-100.41 %
R130 - User Fees	3,445.19	8,330.00	-4,884.81	-41.36 %	39,595.64	100,000.00	-60,404.36	-39.60 %
R160 - Well Registration Fee	25.00	0.00	25.00	0.00 %	400.00	0.00	400.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	3,517.00	4,664.80	-1,147.80	-75.39 %	54,439.00	56,000.00	-1,561.00	-97.21 %
R200 - Recording Fees	0.00	499.80	-499.80	0.00 %	0.00	6,000.00	-6,000.00	0.00 %
R230 - Miscellaneous - Other	181.22	1,249.50	-1,068.28	-14.50 %	142.05	15,000.00	-14,857.95	-0.95 %
R250 - Interest Income	39.63	358.19	-318.56	-11.06 %	2,046.58	4,300.00	-2,253.42	-47.59 %
R290 - CAW - Miscellaneous	0.00	583.10	-583.10	0.00 %	7,000.00	7,000.00	0.00	-100.00 %
R310 - Other Reimbursements	0.00	2,153.34	-2,153.34	0.00 %	0.00	25,850.00	-25,850.00	0.00 %
R320 - Grants	80,699.99	61,718.04	18,981.95	-130.76 %	233,040.78	741,133.00	-508,092.22	-31.44 %
R500 - Capital Equipment Reserve	0.00	4,933.33	-4,933.33	0.00 %	0.00	59,200.00	-59,200.00	0.00 %
Total Revenue:	545,508.03	246,218.66	299,289.37	-221.55 %	1,649,610.20	2,956,035.00	-1,306,424.80	-55.80 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level/2 Expense	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level 1: 100 - Personnel Costs								
1100 - Salaries & Wages	73,637.28	79,844.19	6,206.91	92.23 %	942,615.79	958,500.00	15,884.21	98.34 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	1,057.48	2,100.00	1,042.52	50.36 %
1120 - Manager's Deferred Comp	131.23	216.58	85.35	60.59 %	1,528.87	2,600.00	1,071.13	58.80 %
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	331.36	0.00	-331.36	0.00 %	3,963.03	0.00	-3,963.03	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	14,573.97	14,826.89	252.92	98.29 %	186,869.56	178,000.00	-8,869.56	104.98 %
1170 - Medical Insurance	5,282.56	15,817.84	10,535.28	33.40 %	154,333.92	189,900.00	35,566.08	81.27 %
1180 - Medical Insurance - Retirees	2,652.14	0.00	-2,652.14	0.00 %	27,210.63	0.00	-27,210.63	0.00 %
1190 - Workers Compensation	2,776.86	1,124.55	-1,652.31	246.93 %	24,073.98	13,500.00	-10,573.98	178.33 %
1200 - Life Insurance	165.43	0.00	-165.43	0.00 %	1,895.85	0.00	-1,895.85	0.00 %
1210 - Long Term Disability Insurance	833.09	0.00	-833.09	0.00 %	4,565.37	0.00	-4,565.37	0.00 %
1220 - Short Term Disability Insurance	37.32	0.00	-37.32	0.00 %	887.27	0.00	-887.27	0.00 %
1230 - Other Benefits	25.46	0.00	-25.46	0.00 %	335.62	0.00	-335.62	0.00 %
1260 - Employee Assistance Program	13.88	0.00	-13.88	0.00 %	388.24	0.00	-388.24	0.00 %
1270 - FICA Tax Expense	513.06	0.00	-513.06	0.00 %	5,086.27	0.00	-5,086.27	0.00 %
1280 - Medicare Tax Expense	1,044.17	941.29	-102.88	110.93 %	12,786.62	11,300.00	-1,486.62	113.16 %
1290 - Staff Development & Training	17.20	1,191.16	1,173.96	1.44 %	822.15	14,300.00	13,477.85	5.75 %
1300 - Conference Registration	597.70	0.00	-597.70	0.00 %	1,573.37	0.00	-1,573.37	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	1,106.77	0.00	-1,106.77	0.00 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
Total Level 1: 100 - Personnel Costs:	102,706.55	115,770.11	13,063.56	88.72 %	1,371,100.79	1,389,800.00	18,699.21	98.65 %
Level 1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,040.60	1,324.47	283.87	78.57 %	11,451.00	15,900.00	4,449.00	72.02 %
2110 - Board Expenses	597.70	216.55	-381.15	276.01 %	1,526.74	2,600.00	1,073.26	58.72 %
2120 - Insurance Expense	0.00	1,699.32	1,699.32	0.00 %	22,028.12	20,400.00	-1,628.12	107.98 %
2130 - Membership Dues	0.00	1,064.57	1,064.57	0.00 %	8,539.84	12,780.00	4,240.16	66.82 %
2140 - Bank Charges	132.04	124.95	-7.09	105.67 %	1,508.44	1,500.00	-8.44	100.56 %
2150 - Office Supplies	543.64	1,377.36	833.72	39.47 %	12,960.41	16,535.00	3,574.59	78.38 %
2160 - Meeting Expenses	111.18	366.49	255.31	30.34 %	2,475.42	4,400.00	1,924.58	56.26 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	128.35	4,100.00	3,971.65	3.13 %
2180 - Miscellaneous Expenses	58.46	91.63	33.17	63.80 %	846.07	1,100.00	253.93	76.92 %
2190 - IT Supplies/Services	4,716.99	2,932.16	-1,784.83	160.87 %	24,287.56	35,200.00	10,912.44	69.00 %
2200 - Professional Fees	1,827.50	2,294.91	467.41	79.63 %	26,337.50	27,550.00	1,212.50	95.60 %
2210 - Legal	0.00	7,497.00	7,497.00	0.00 %	26,549.95	90,000.00	63,450.05	29.50 %
2220 - Legal Notices	0.00	141.61	141.61	0.00 %	903.19	1,700.00	796.81	53.13 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	8,767.19	9,000.00	232.81	97.41 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	223.81	7,300.00	7,076.19	3.07 %
2240 - Telephone	1,525.19	1,274.52	-250.67	119.67 %	16,327.15	15,300.00	-1,027.15	106.71 %
2250 - Utilities	1,626.48	1,157.87	-468.61	140.47 %	14,640.97	13,900.00	-740.97	105.33 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level/2	May Activity	May Budget	Variance		YTD Activity	Total Budget	Variance		Percent Used
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used	
2260 - Facility Maintenance	2,639.09	1,357.79	-1,281.30	194.37 %	14,155.85	16,300.00	2,144.15	86.85 %	
2270 - Travel Expenses	970.06	866.33	-103.73	111.97 %	7,868.55	10,400.00	2,531.45	75.66 %	
2280 - Transportation	4,946.87	1,149.50	-3,797.37	430.35 %	29,122.48	13,800.00	-15,322.48	211.03 %	
2900 - Operating Supplies	28.00	820.55	792.55	3.41 %	1,936.86	9,850.00	7,913.14	19.66 %	
Total Level1: 200 - Supplies and Services:	21,563.22	27,456.90	5,893.68	78.53 %	232,585.45	329,615.00	97,029.55	70.56 %	
Level1: 300 - Other Expenses									
3000 - Project Expenses	18,075.84	89,752.01	71,676.17	20.14 %	389,751.83	1,077,683.00	687,931.17	36.17 %	
4000 - Fixed Asset Purchases	6,016.46	4,156.84	-1,859.62	144.74 %	29,363.80	49,900.00	20,536.20	58.85 %	
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:	24,092.30	102,991.62	78,899.32	23.39 %	419,115.63	1,236,620.00	817,504.37	33.89 %	
Total Expense:	148,362.07	246,218.63	97,856.56	60.26 %	2,022,801.87	2,956,035.00	933,233.13	68.43 %	
Total Revenues	545,508.03	246,218.66	299,289.37	-221.55 %	1,649,610.20	2,956,035.00	-1,306,424.80	-55.80 %	
Total Fund: 24 - MITIGATION FUND:	397,145.96	0.03	397,145.93		-373,191.67	0.00	-373,191.67		

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2
Fund: 26 - CONSERVATION FUND

Revenue	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R120 - Property Taxes Revenues	0.00	86,831.65	-86,831.65	0.00 %	1,046,645.19	1,042,400.00	4,245.19	-100.41 %
R130 - User Fees	635.77	0.00	635.77	0.00 %	7,302.66	0.00	7,302.66	0.00 %
R140 - Connection Charges	-1,239.20	0.00	-1,239.20	0.00 %	-1,239.20	0.00	-1,239.20	0.00 %
R150 - Permit Processing Fee	13,494.00	14,577.50	-1,083.50	-92.57 %	159,930.00	175,000.00	-15,070.00	-91.39 %
R200 - Recording Fees	841.00	0.00	841.00	0.00 %	13,892.00	0.00	13,892.00	0.00 %
R210 - Legal Fees	209.00	1,249.50	-1,040.50	-16.73 %	17,985.00	15,000.00	2,985.00	-119.90 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	-24.60	0.00	-24.60	0.00 %
R250 - Interest Income	22.71	224.91	-202.20	-10.10 %	2,062.82	2,700.00	-637.18	-76.40 %
R270 - CAW - Rebates	58,130.14	145,808.33	-87,678.19	-39.87 %	899,204.34	1,750,000.00	-850,795.66	-51.38 %
R280 - CAW - Conservation	0.00	37,159.96	-37,159.96	0.00 %	44,008.49	446,200.00	-402,191.51	-9.86 %
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:	72,093.42	286,976.40	-214,882.98	-25.12 %	2,189,766.70	3,444,800.00	-1,255,033.30	-63.57 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level/2 Expense	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	37,456.24	50,130.66	12,674.42	74.72 %	400,546.36	601,800.00	201,253.64	66.56 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	925.48	1,300.00	374.52	71.19 %
1120 - Manager's Deferred Comp	131.23	141.61	10.38	92.67 %	1,341.31	1,700.00	358.69	78.90 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	331.36	0.00	-331.36	0.00 %	3,555.66	0.00	-3,555.66	0.00 %
1150 - Temporary Personnel	3,071.25	924.63	-2,146.62	332.16 %	34,306.80	11,100.00	-23,206.80	309.07 %
1160 - PERS Retirement	7,351.25	9,312.61	1,961.36	78.94 %	85,868.14	111,800.00	25,931.86	76.81 %
1170 - Medical Insurance	3,402.46	9,928.82	6,526.36	34.27 %	63,807.53	119,200.00	55,392.47	53.53 %
1180 - Medical Insurance - Retirees	1,189.26	0.00	-1,189.26	0.00 %	12,352.96	0.00	-12,352.96	0.00 %
1190 - Workers Compensation	188.81	708.05	519.24	26.67 %	1,649.72	8,500.00	6,850.28	19.41 %
1200 - Life Insurance	105.13	0.00	-105.13	0.00 %	1,155.77	0.00	-1,155.77	0.00 %
1210 - Long Term Disability Insurance	427.00	0.00	-427.00	0.00 %	2,338.13	0.00	-2,338.13	0.00 %
1220 - Short Term Disability Insurance	21.37	0.00	-21.37	0.00 %	391.24	0.00	-391.24	0.00 %
1230 - Other Benefits	25.46	0.00	-25.46	0.00 %	330.96	0.00	-330.96	0.00 %
1260 - Employee Assistance Program	9.13	0.00	-9.13	0.00 %	217.17	0.00	-217.17	0.00 %
1270 - FICA Tax Expense	40.49	0.00	-40.49	0.00 %	421.40	0.00	-421.40	0.00 %
1280 - Medicare Tax Expense	534.94	583.10	48.16	91.74 %	5,813.69	7,000.00	1,186.31	83.05 %
1290 - Staff Development & Training	50.80	741.36	690.56	6.85 %	2,129.97	8,900.00	6,770.03	23.93 %
1300 - Conference Registration	375.30	0.00	-375.30	0.00 %	987.93	0.00	-987.93	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	803.03	0.00	-803.03	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:	54,785.32	72,687.42	17,902.10	75.37 %	618,943.25	872,600.00	253,656.75	70.93 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	653.40	833.00	179.60	78.44 %	6,798.00	10,000.00	3,202.00	67.98 %
2110 - Board Expenses	375.30	133.26	-242.04	281.63 %	958.65	1,600.00	641.35	59.92 %
2120 - Insurance Expense	0.00	1,074.57	1,074.57	0.00 %	11,168.54	12,900.00	1,731.46	86.58 %
2130 - Membership Dues	0.00	666.40	666.40	0.00 %	10,270.14	8,000.00	-2,270.14	128.38 %
2140 - Bank Charges	81.06	74.97	-6.09	108.12 %	910.25	900.00	-10.25	101.14 %
2150 - Office Supplies	375.46	874.65	499.19	42.93 %	8,406.31	10,500.00	2,093.69	80.06 %
2160 - Meeting Expenses	69.82	224.89	155.07	31.05 %	1,518.23	2,700.00	1,181.77	56.23 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	80.59	2,700.00	2,619.41	2.98 %
2180 - Miscellaneous Expenses	36.14	58.31	22.17	61.98 %	530.69	700.00	169.31	75.81 %
2190 - IT Supplies/Services	2,961.82	1,840.93	-1,120.89	160.89 %	15,601.95	22,100.00	6,498.05	70.60 %
2200 - Professional Fees	1,147.50	1,441.09	293.59	79.63 %	16,537.50	17,300.00	762.50	95.59 %
2210 - Legal	0.00	6,664.00	6,664.00	0.00 %	27,197.86	80,000.00	52,802.14	34.00 %
2220 - Legal Notices	50.00	91.63	41.63	54.57 %	617.12	1,100.00	482.88	56.10 %
2230 - Rent	173.88	474.81	300.93	36.62 %	1,893.36	5,700.00	3,806.64	33.22 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	140.53	4,500.00	4,359.47	3.12 %
2240 - Telephone	866.17	799.70	-66.47	108.31 %	8,122.70	9,600.00	1,477.30	84.61 %
2250 - Utilities	993.44	724.71	-268.73	137.08 %	8,879.49	8,700.00	-179.49	102.06 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May		Variance		YTD		Variance		Percent Used
	Activity	Budget	(Unfavorable)	Favorable	Activity	(Unfavorable)	Favorable	Used	
2260 - Facility Maintenance	1,597.72	857.99	-739.73	186.22 %	7,407.68	2,892.32	71.92 %		
2270 - Travel Expenses	629.10	541.46	-87.64	116.19 %	6,872.91	-372.91	105.74 %		
2280 - Transportation	127.63	716.35	588.72	17.82 %	4,152.91	4,447.09	48.29 %		
2900 - Operating Supplies	0.00	508.17	508.17	0.00 %	11,625.39	-5,525.39	190.58 %		
Total Level1: 200 - Supplies and Services:	10,138.44	19,200.65	9,062.21	52.80 %	149,690.80	80,809.20	64.94 %		
Level1: 300 - Other Expenses									
3000 - Project Expenses	143,920.67	185,916.91	41,996.24	77.41 %	1,085,773.54	1,145,826.46	48.65 %		
4000 - Fixed Asset Purchases	3,777.77	2,557.40	-1,220.37	147.72 %	16,975.25	13,724.75	55.29 %		
5500 - Election Expenses	0.00	3,940.09	3,940.09	0.00 %	0.00	47,300.00	0.00 %		
6000 - Contingencies	0.00	2,673.93	2,673.93	0.00 %	0.00	32,100.00	0.00 %		
Total Level1: 300 - Other Expenses:	147,698.44	195,088.33	47,389.89	75.71 %	1,102,748.79	1,238,951.21	47.09 %		
Total Expense:	212,622.20	286,976.40	74,354.20	74.09 %	1,871,382.84	1,573,417.16	54.32 %		
Total Revenues	72,093.42	286,976.40	-214,882.98	-25.12 %	2,189,766.70	-1,255,033.30	-63.57 %		
Total Fund: 26 - CONSERVATION FUND:	-140,528.78	0.00	-140,528.78		318,383.86	0.00			

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May Activity	May 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	-1,223.84	283,220.00	-284,443.84	0.43 %	3,330,450.11	3,400,000.00	-69,549.89	-97.95 %
R120 - Property Taxes Revenues	0.00	26,482.96	-26,482.96	0.00 %	319,142.44	317,848.00	1,294.44	-100.41 %
R140 - Connection Charges	30,299.39	14,577.50	15,721.89	-207.85 %	188,352.19	175,000.00	13,352.19	-107.63 %
R220 - Copy Fee	0.00	0.00	0.00	0.00 %	427.92	0.00	427.92	0.00 %
R230 - Miscellaneous - Other	181.22	0.00	181.22	0.00 %	1,179.10	0.00	1,179.10	0.00 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	1,799.50	0.00	1,799.50	0.00 %
R250 - Interest Income	-15.02	249.90	-264.92	6.01 %	7,864.62	3,000.00	4,864.62	-262.15 %
R260 - CAW - ASR	542,920.33	193,817.76	349,102.57	-280.12 %	1,086,110.15	2,326,762.00	-1,240,651.85	-46.68 %
R300 - Watermaster	0.00	7,830.20	-7,830.20	0.00 %	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 %
R510 - Operating Reserve	0.00	36,505.08	-36,505.08	0.00 %	0.00	438,061.00	-438,061.00	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:	572,162.08	805,029.66	-232,867.58	-71.07 %	4,987,023.54	9,663,990.00	-4,676,966.46	-51.60 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	57,544.62	55,703.50	-1,841.12	103.31 %	690,215.70	668,700.00	-21,515.70	103.22 %
1110 - Manager's Auto Allowance	221.56	116.62	-104.94	189.98 %	2,524.82	1,400.00	-1,124.82	180.34 %
1120 - Manager's Deferred Comp	393.64	158.27	-235.37	248.71 %	3,666.04	1,900.00	-1,766.04	192.95 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	687.48	0.00	-687.48	0.00 %	6,669.78	0.00	-6,669.78	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	11,376.88	10,345.50	-1,031.38	109.97 %	144,787.62	124,200.00	-20,587.62	116.58 %
1170 - Medical Insurance	3,543.58	11,036.67	7,493.09	32.11 %	94,240.90	132,500.00	38,259.10	71.13 %
1180 - Medical Insurance - Retirees	1,646.31	0.00	-1,646.31	0.00 %	17,881.54	0.00	-17,881.54	0.00 %
1190 - Workers Compensation	1,374.84	783.02	-591.82	175.58 %	12,176.15	9,400.00	-2,776.15	129.53 %
1200 - Life Insurance	120.13	0.00	-120.13	0.00 %	1,332.24	0.00	-1,332.24	0.00 %
1210 - Long Term Disability Insurance	612.29	0.00	-612.29	0.00 %	3,359.00	0.00	-3,359.00	0.00 %
1220 - Short Term Disability Insurance	27.15	0.00	-27.15	0.00 %	624.38	0.00	-624.38	0.00 %
1230 - Other Benefits	26.24	0.00	-26.24	0.00 %	341.16	0.00	-341.16	0.00 %
1260 - Employee Assistance Program	9.75	0.00	-9.75	0.00 %	275.73	0.00	-275.73	0.00 %
1270 - FICA Tax Expense	45.01	0.00	-45.01	0.00 %	484.91	0.00	-484.91	0.00 %
1280 - Medicare Tax Expense	617.04	649.74	32.70	94.97 %	7,575.65	7,800.00	224.35	97.12 %
1290 - Staff Development & Training	12.00	824.65	812.65	1.46 %	567.78	9,900.00	9,332.22	5.74 %
1300 - Conference Registration	417.00	0.00	-417.00	0.00 %	1,097.70	0.00	-1,097.70	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	426.70	0.00	-426.70	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:	78,675.52	80,767.51	2,091.99	97.41 %	988,247.80	969,600.00	-18,647.80	101.92 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	726.00	924.63	198.63	78.52 %	7,821.00	11,100.00	3,279.00	70.46 %
2110 - Board Expenses	417.00	149.92	-267.08	278.15 %	1,065.17	1,800.00	734.83	59.18 %
2120 - Insurance Expense	0.00	1,191.19	1,191.19	0.00 %	13,632.18	14,300.00	667.82	95.33 %
2130 - Membership Dues	0.00	741.36	741.36	0.00 %	5,743.49	8,900.00	3,156.51	64.53 %
2140 - Bank Charges	90.61	91.63	1.02	98.89 %	1,848.49	1,100.00	-748.49	168.04 %
2150 - Office Supplies	379.29	974.61	595.32	38.92 %	9,270.89	11,700.00	2,429.11	79.24 %
2160 - Meeting Expenses	77.57	249.88	172.31	31.04 %	1,874.02	3,000.00	1,125.98	62.47 %
2170 - Printing/Photocopy	0.00	249.90	249.90	0.00 %	111.90	3,000.00	2,888.10	3.73 %
2180 - Miscellaneous Expenses	40.16	66.64	26.48	60.26 %	666.65	800.00	133.35	83.33 %
2190 - IT Supplies/Services	3,290.93	2,040.85	-1,250.08	161.25 %	17,279.25	24,500.00	7,220.75	70.53 %
2200 - Professional Fees	1,275.00	1,599.36	324.36	79.72 %	18,375.00	19,200.00	825.00	95.70 %
2210 - Legal	2,544.20	19,159.00	16,614.80	13.28 %	232,933.69	230,000.00	-2,933.69	101.28 %
2220 - Legal Notices	0.00	99.96	99.96	0.00 %	630.14	1,200.00	569.86	52.51 %
2230 - Rent	715.70	524.79	-190.91	136.38 %	7,826.95	6,300.00	-1,526.95	124.24 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	156.14	5,000.00	4,843.86	3.12 %
2240 - Telephone	1,210.65	891.34	-319.31	135.82 %	11,545.29	10,700.00	-845.29	107.90 %
2250 - Utilities	1,122.83	808.01	-314.82	138.96 %	10,092.19	9,700.00	-392.19	104.04 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 05/31/2014

Level2	May Activity	May Budget	Variance		YTD Activity	Total Budget	Variance		Percent Used
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used	
2260 - Facility Maintenance	1,815.76	949.62	-866.14	191.21 %	8,652.77	11,400.00	2,747.23	75.90 %	
2270 - Travel Expenses	982.60	608.10	-374.50	161.59 %	8,478.91	7,300.00	-1,178.91	116.15 %	
2280 - Transportation	121.75	799.65	677.90	15.23 %	2,971.48	9,600.00	6,628.52	30.95 %	
2900 - Operating Supplies	28.00	491.47	463.47	5.70 %	1,353.21	5,900.00	4,546.79	22.94 %	
Total Level1: 200 - Supplies and Services:	14,838.05	33,028.41	18,190.36	44.93 %	362,328.81	396,500.00	34,171.19	91.38 %	
Level1: 300 - Other Expenses									
3000 - Project Expenses	1,702,847.35	663,915.38	-1,038,931.97	256.49 %	4,479,125.17	7,969,940.00	3,490,814.83	56.20 %	
4000 - Fixed Asset Purchases	4,197.52	2,932.29	-1,265.23	143.15 %	18,861.39	35,200.00	16,338.61	53.58 %	
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:	1,707,044.87	691,233.74	-1,015,811.13	246.96 %	4,571,260.45	8,297,890.00	3,726,629.55	55.09 %	
Total Expense:	1,800,558.44	805,029.66	-995,528.78	223.66 %	5,921,837.06	9,663,990.00	3,742,152.94	61.28 %	
Total Revenues	572,162.08	805,029.66	-232,867.58	-71.07 %	4,987,023.54	9,663,990.00	-4,676,966.46	-51.60 %	
Total Fund: 35 - WATER SUPPLY FUND:	-1,228,396.36	0.00	-1,228,396.36		-934,813.52	0.00	-934,813.52		
Report Total:	-971,779.18	0.03	-971,779.21		-989,621.33	0.00	-989,621.33		

Fund Summary

Fund	May		Variance		Total Budget	YTD		Variance	
	Activity	Budget	Favorable (Unfavorable)	Percent Used		Activity	Total Budget	Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	397,145.96	0.03	397,145.93		0.00	-373,191.67	-373,191.67		
26 - CONSERVATION FUND	-140,528.78	0.00	-140,528.78		0.00	318,383.86	318,383.86		
35 - WATER SUPPLY FUND	-1,228,396.36	0.00	-1,228,396.36		0.00	-934,813.52	-934,813.52		
Report Total:	-971,779.18	0.03	-971,779.21		0.00	-989,621.33	-989,621.33		