



Monterey Peninsula Water Mgmt District

# Statement of Revenue Over Expense Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

EXHIBIT 5-E

Level 2  
Fund: 24 - MITIGATION FUND

| Revenue                          | September<br>Activity | September<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity   | Total Budget        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|----------------------------------|-----------------------|---------------------|--|-----------------|-------------------|---------------------|--|-----------------|
| R110 - Mitigation Revenue        | 157,300.00            | 165,100.60          | -7,800.60                              | -95.28 %        | 157,300.00        | 1,982,000.00        | -1,824,700.00                          | -7.94 %         |
| R120 - Property Taxes Revenues   | 0.00                  | 4,760.59            | -4,760.59                              | 0.00 %          | 0.00              | 57,150.00           | -57,150.00                             | 0.00 %          |
| R130 - User Fees                 | 3,923.26              | 6,247.50            | -2,324.24                              | -62.80 %        | 12,626.46         | 75,000.00           | -62,373.54                             | -16.84 %        |
| R160 - Well Registration Fee     | 0.00                  | 0.00                | 0.00                                   | 0.00 %          | 1,500.00          | 0.00                | 1,500.00                               | 0.00 %          |
| R190 - WDS Permits Rule 21       | 5,072.00              | 4,664.80            | 407.20                                 | -108.73 %       | 9,314.00          | 56,000.00           | -46,686.00                             | -16.63 %        |
| 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           | 1.47                  | 537.28              | -535.81                                | -0.27 %         | 176.69            | 6,450.00            | -6,273.31                              | -2.74 %         |
| R290 - CAW - Miscellaneous       | 0.00                  | 583.10              | -583.10                                | 0.00 %          | 0.00              | 7,000.00            | -7,000.00                              | 0.00 %          |
| R310 - Other Reimbursements      | 0.00                  | 1,707.65            | -1,707.65                              | 0.00 %          | 0.00              | 20,500.00           | -20,500.00                             | 0.00 %          |
| R320 - Grants                    | 0.00                  | 51,479.40           | -51,479.40                             | 0.00 %          | 0.00              | 618,000.00          | -618,000.00                            | 0.00 %          |
| R500 - Capital Equipment Reserve | 0.00                  | 3,581.90            | -3,581.90                              | 0.00 %          | 0.00              | 43,000.00           | -43,000.00                             | 0.00 %          |
| <b>Total Revenue:</b>            | <b>166,296.73</b>     | <b>239,912.32</b>   | <b>-73,615.59</b>                      | <b>-69.32 %</b> | <b>180,917.15</b> | <b>2,880,100.00</b> | <b>-2,699,182.85</b>                   | <b>-6.28 %</b>  |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2 Expense                              | September Activity | September Budget  | Variance Favorable (Unfavorable) | Percent Used   | YTD Activity      | Total Budget        | Variance Favorable (Unfavorable) | Percent Used   |
|---|--------------------|-------------------|----------------------------------|----------------|-------------------|---------------------|----------------------------------|----------------|
| <b>Level1: 100 - Personnel Costs</b>        |                    |                   |                                  |                |                   |                     |                                  |                |
| 1100 - Salaries & Wages                     | 72,475.62          | 79,951.34         | 7,475.72                         | 90.65 %        | 196,972.10        | 959,800.00          | 762,827.90                       | 20.52 %        |
| 1110 - Manager's Auto Allowance             | 73.84              | 79.13             | 5.29                             | 93.31 %        | 221.52            | 950.00              | 728.48                           | 23.32 %        |
| 1120 - Manager's Deferred Comp              | 107.70             | 116.62            | 8.92                             | 92.35 %        | 323.10            | 1,400.00            | 1,076.90                         | 23.08 %        |
| 1130 - Unemployment Compensation            | 0.00               | 99.96             | 99.96                            | 0.00 %         | 0.00              | 1,200.00            | 1,200.00                         | 0.00 %         |
| 1140 - Insurance Opt-Out Supplemental       | 302.98             | 0.00              | -302.98                          | 0.00 %         | 908.94            | 0.00                | -908.94                          | 0.00 %         |
| 1150 - Temporary Personnel                  | 0.00               | 37.48             | 37.48                            | 0.00 %         | 0.00              | 450.00              | 450.00                           | 0.00 %         |
| 1160 - PERS Retirement                      | 13,302.87          | 14,027.72         | 724.85                           | 94.83 %        | 41,212.18         | 168,400.00          | 127,187.82                       | 24.47 %        |
| 1170 - Medical Insurance                    | 10,565.05          | 14,119.35         | 3,554.30                         | 74.83 %        | 31,695.36         | 169,500.00          | 137,804.64                       | 18.70 %        |
| 1180 - Medical Insurance - Retirees         | 2,391.07           | 0.00              | -2,391.07                        | 0.00 %         | 7,697.46          | 0.00                | -7,697.46                        | 0.00 %         |
| 1190 - Workers Compensation                 | 1,880.49           | 1,957.55          | 77.06                            | 96.06 %        | 6,086.24          | 23,500.00           | 17,413.76                        | 25.90 %        |
| 1220 - Short Term Disability Insurance      | 75.49              | 0.00              | -75.49                           | 0.00 %         | 226.31            | 0.00                | -226.31                          | 0.00 %         |
| 1230 - Other Benefits                       | 50.94              | 0.00              | -50.94                           | 0.00 %         | 152.76            | 0.00                | -152.76                          | 0.00 %         |
| 1260 - Employee Assistance Program          | 27.80              | 0.00              | -27.80                           | 0.00 %         | 83.46             | 0.00                | -83.46                           | 0.00 %         |
| 1270 - FICA Tax Expense                     | 254.56             | 0.00              | -254.56                          | 0.00 %         | 857.28            | 0.00                | -857.28                          | 0.00 %         |
| 1280 - Medicare Tax Expense                 | 952.32             | 1,007.93          | 55.61                            | 94.48 %        | 2,873.85          | 12,100.00           | 9,226.15                         | 23.75 %        |
| 1290 - Staff Development & Training         | 48.07              | 1,099.56          | 1,051.49                         | 4.37 %         | 758.07            | 13,200.00           | 12,441.93                        | 5.74 %         |
| 1300 - Conference Registration              | 556.85             | 0.00              | -556.85                          | 0.00 %         | 556.85            | 0.00                | -556.85                          | 0.00 %         |
| 1310 - Professional Dues                    | 0.00               | 0.00              | 0.00                             | 0.00 %         | 64.50             | 0.00                | -64.50                           | 0.00 %         |
| 1320 - Personnel Recruitment                | 253.70             | 58.31             | -195.39                          | 435.09 %       | 703.91            | 700.00              | -3.91                            | 100.56 %       |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>103,319.35</b>  | <b>112,554.95</b> | <b>9,235.60</b>                  | <b>91.79 %</b> | <b>291,393.89</b> | <b>1,351,200.00</b> | <b>1,059,806.11</b>              | <b>21.57 %</b> |
| <b>Level1: 200 - Supplies and Services</b>  |                    |                   |                                  |                |                   |                     |                                  |                |
| 2100 - Board Member Compensation            | 993.30             | 1,324.47          | 331.17                           | 75.00 %        | 3,263.70          | 15,900.00           | 12,636.30                        | 20.53 %        |
| 2110 - Board Expenses                       | 0.00               | 158.27            | 158.27                           | 0.00 %         | 12.90             | 1,900.00            | 1,887.10                         | 0.68 %         |
| 2120 - Insurance Expense                    | 1,481.50           | 1,607.69          | 126.19                           | 92.15 %        | 4,458.67          | 19,300.00           | 14,841.33                        | 23.10 %        |
| 2130 - Membership Dues                      | 0.00               | 1,074.57          | 1,074.57                         | 0.00 %         | 0.00              | 12,900.00           | 12,900.00                        | 0.00 %         |
| 2140 - Bank Charges                         | 118.86             | 124.95            | 6.09                             | 95.13 %        | 329.46            | 1,500.00            | 1,170.54                         | 21.96 %        |
| 2150 - Office Supplies                      | 1,431.53           | 1,141.20          | -290.33                          | 125.44 %       | 4,126.00          | 13,700.00           | 9,574.00                         | 30.12 %        |
| 2160 - Meeting Expenses                     | 232.08             | 291.54            | 59.46                            | 79.60 %        | 318.59            | 3,500.00            | 3,181.41                         | 9.10 %         |
| 2170 - Printing/Photocopy                   | 0.00               | 849.66            | 849.66                           | 0.00 %         | 35.87             | 10,200.00           | 10,164.13                        | 0.35 %         |
| 2180 - Miscellaneous Expenses               | 552.50             | 266.56            | -285.94                          | 207.27 %       | 1,036.01          | 3,200.00            | 2,163.99                         | 32.38 %        |
| 2190 - IT Supplies/Services                 | 396.69             | 3,098.76          | 2,702.07                         | 12.80 %        | 9,216.30          | 37,200.00           | 27,983.70                        | 24.78 %        |
| 2200 - Professional Fees                    | 3,612.00           | 4,289.95          | 677.95                           | 84.20 %        | 11,997.00         | 51,500.00           | 39,503.00                        | 23.30 %        |
| 2210 - Legal                                | 0.00               | 7,497.00          | 7,497.00                         | 0.00 %         | 0.00              | 90,000.00           | 90,000.00                        | 0.00 %         |
| 2220 - Legal Notices                        | 99.16              | 158.27            | 59.11                            | 62.65 %        | 99.16             | 1,900.00            | 1,800.84                         | 5.22 %         |
| 2230 - Rent                                 | 799.42             | 749.70            | -49.72                           | 106.63 %       | 2,398.26          | 9,000.00            | 6,601.74                         | 26.65 %        |
| 2235 - Equipment Lease                      | 45.80              | 608.09            | 562.29                           | 7.53 %         | 1,441.77          | 7,300.00            | 5,858.23                         | 19.75 %        |
| 2240 - Telephone                            | 2,036.61           | 1,199.52          | -837.09                          | 169.79 %       | 4,745.82          | 14,400.00           | 9,654.18                         | 32.96 %        |
| 2250 - Utilities                            | 1,776.98           | 1,266.16          | -510.82                          | 140.34 %       | 5,962.82          | 15,200.00           | 9,237.18                         | 39.23 %        |
| 2260 - Facility Maintenance                 | 868.82             | 1,232.83          | 364.01                           | 70.47 %        | 3,082.74          | 14,800.00           | 11,717.26                        | 20.83 %        |
| 2270 - Travel Expenses                      | 145.86             | 824.67            | 678.81                           | 17.69 %        | 1,564.81          | 9,900.00            | 8,335.19                         | 15.81 %        |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2  | September<br>Activity | September<br>Budget | Variance                   |                 | YTD<br>Activity    | Total Budget        | Variance                   |                 |
|---|-----------------------|---------------------|----------------------------|-----------------|--------------------|---------------------|----------------------------|-----------------|
|   |                       |                     | Favorable<br>(Unfavorable) | Percent<br>Used |                    |                     | Favorable<br>(Unfavorable) | Percent<br>Used |
| 2280 - Transportation                             | 1,169.55              | 1,116.22            | -53.33                     | 104.78 %        | 4,883.39           | 13,400.00           | 8,516.61                   | 36.44 %         |
| 2900 - Operating Supplies                         | 175.94                | 774.69              | 598.75                     | 22.71 %         | 353.93             | 9,300.00            | 8,946.07                   | 3.81 %          |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>15,936.60</b>      | <b>29,654.77</b>    | <b>13,718.17</b>           | <b>53.74 %</b>  | <b>59,327.20</b>   | <b>356,000.00</b>   | <b>296,672.80</b>          | <b>16.66 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                       |                     |                            |                 |                    |                     |                            |                 |
| 3000 - Project Expenses                           | 8,873.73              | 87,506.65           | 78,632.92                  | 10.14 %         | 78,142.61          | 1,050,500.00        | 972,357.39                 | 7.44 %          |
| 4000 - Fixed Asset Purchases                      | 0.00                  | 7,476.17            | 7,476.17                   | 0.00 %          | 846.88             | 89,750.00           | 88,903.12                  | 0.94 %          |
| 6000 - Contingencies                              | 0.00                  | 2,719.74            | 2,719.74                   | 0.00 %          | 0.00               | 32,650.00           | 32,650.00                  | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>8,873.73</b>       | <b>97,702.56</b>    | <b>88,828.83</b>           | <b>9.08 %</b>   | <b>78,989.49</b>   | <b>1,172,900.00</b> | <b>1,093,910.51</b>        | <b>6.73 %</b>   |
| <b>Total Expense:</b>                             | <b>128,129.68</b>     | <b>239,912.28</b>   | <b>111,782.60</b>          | <b>53.41 %</b>  | <b>429,710.58</b>  | <b>2,880,100.00</b> | <b>2,450,389.42</b>        | <b>14.92 %</b>  |
| <b>Total Revenues</b>                             | <b>166,296.73</b>     | <b>239,912.32</b>   | <b>-73,615.59</b>          | <b>-69.32 %</b> | <b>180,917.15</b>  | <b>2,880,100.00</b> | <b>-2,699,182.85</b>       | <b>-6.28 %</b>  |
| <b>Total Fund: 24 - MITIGATION FUND:</b>          | <b>38,167.05</b>      | <b>0.04</b>         | <b>38,167.01</b>           |                 | <b>-248,793.43</b> | <b>0.00</b>         | <b>-248,793.43</b>         |                 |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2  
Fund: 26 - CONSERVATION FUND

| Revenue                          | September<br>Activity | September<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity   | Total Budget        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|----------------------------------|-----------------------|---------------------|--|-----------------|-------------------|---------------------|--|-----------------|
| R120 - Property Taxes Revenues   | 0.00                  | 72,421.02           | -72,421.02                             | 0.00 %          | 0.00              | 869,400.00          | -869,400.00                            | 0.00 %          |
| R130 - User Fees                 | 723.99                | 0.00                | 723.99                                 | 0.00 %          | 2,330.07          | 0.00                | 2,330.07                               | 0.00 %          |
| R150 - Permit Processing Fee     | 11,307.00             | 14,577.50           | -3,270.50                              | -77.56 %        | 36,615.00         | 175,000.00          | -138,385.00                            | -20.92 %        |
| R200 - Recording Fees            | 574.00                | 666.40              | -92.40                                 | -86.13 %        | 3,036.00          | 8,000.00            | -4,964.00                              | -37.95 %        |
| R210 - Legal Fees                | 72.00                 | 1,249.50            | -1,177.50                              | -5.76 %         | 300.00            | 15,000.00           | -14,700.00                             | -2.00 %         |
| R250 - Interest Income           | 0.40                  | 337.36              | -336.96                                | -0.12 %         | 369.40            | 4,050.00            | -3,680.60                              | -9.12 %         |
| R270 - CAW - Rebates             | 69,067.23             | 58,310.00           | 10,757.23                              | -118.45 %       | 185,459.80        | 700,000.00          | -514,540.20                            | -26.49 %        |
| R280 - CAW - Conservation        | 0.00                  | 29,421.56           | -29,421.56                             | 0.00 %          | 0.00              | 353,200.00          | -353,200.00                            | 0.00 %          |
| R310 - Other Reimbursements      | 0.00                  | 1,124.55            | -1,124.55                              | 0.00 %          | 0.00              | 13,500.00           | -13,500.00                             | 0.00 %          |
| R500 - Capital Equipment Reserve | 0.00                  | 258.23              | -258.23                                | 0.00 %          | 0.00              | 3,100.00            | -3,100.00                              | 0.00 %          |
| R520 - Flood/Drought Reserve     | 0.00                  | 3,332.00            | -3,332.00                              | 0.00 %          | 0.00              | 40,000.00           | -40,000.00                             | 0.00 %          |
| <b>Total Revenue:</b>            | <b>81,744.62</b>      | <b>181,698.12</b>   | <b>-99,953.50</b>                      | <b>-44.99 %</b> | <b>228,110.27</b> | <b>2,181,250.00</b> | <b>-1,953,139.73</b>                   | <b>-10.46 %</b> |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2 Expense                              | September Activity | September Budget | Variance Favorable (Unfavorable) | Percent Used    | YTD Activity      | Total Budget      | Variance Favorable (Unfavorable) | Percent Used   |
|---|--------------------|------------------|----------------------------------|-----------------|-------------------|-------------------|----------------------------------|----------------|
| <b>Level1: 100 - Personnel Costs</b>        |                    |                  |                                  |                 |                   |                   |                                  |                |
| 1100 - Salaries & Wages                     | 42,351.51          | 41,733.30        | -618.21                          | 101.48 %        | 117,415.99        | 501,000.00        | 383,584.01                       | 23.44 %        |
| 1110 - Manager's Auto Allowance             | 73.84              | 79.13            | 5.29                             | 93.31 %         | 221.52            | 950.00            | 728.48                           | 23.32 %        |
| 1120 - Manager's Deferred Comp              | 107.70             | 116.62           | 8.92                             | 92.35 %         | 323.10            | 1,400.00          | 1,076.90                         | 23.08 %        |
| 1130 - Unemployment Compensation            | 0.00               | 66.64            | 66.64                            | 0.00 %          | 0.00              | 800.00            | 800.00                           | 0.00 %         |
| 1140 - Insurance Opt-Out Supplemental       | 302.98             | 0.00             | -302.98                          | 0.00 %          | 908.94            | 0.00              | -908.94                          | 0.00 %         |
| 1150 - Temporary Personnel                  | 3,082.56           | 3,332.00         | 249.44                           | 92.51 %         | 10,196.16         | 40,000.00         | 29,803.84                        | 25.49 %        |
| 1160 - PERS Retirement                      | 7,715.32           | 7,205.45         | -509.87                          | 107.08 %        | 23,877.23         | 86,500.00         | 62,622.77                        | 27.60 %        |
| 1170 - Medical Insurance                    | 6,804.90           | 7,871.85         | 1,066.95                         | 86.45 %         | 20,414.74         | 94,500.00         | 74,085.26                        | 21.60 %        |
| 1180 - Medical Insurance - Retirees         | 797.16             | 0.00             | -797.16                          | 0.00 %          | 2,347.14          | 0.00              | -2,347.14                        | 0.00 %         |
| 1190 - Workers Compensation                 | 151.59             | 174.93           | 23.34                            | 86.66 %         | 484.17            | 2,100.00          | 1,615.83                         | 23.06 %        |
| 1220 - Short Term Disability Insurance      | 43.79              | 0.00             | -43.79                           | 0.00 %          | 131.22            | 0.00              | -131.22                          | 0.00 %         |
| 1230 - Other Benefits                       | 50.94              | 0.00             | -50.94                           | 0.00 %          | 152.76            | 0.00              | -152.76                          | 0.00 %         |
| 1260 - Employee Assistance Program          | 18.32              | 0.00             | -18.32                           | 0.00 %          | 54.88             | 0.00              | -54.88                           | 0.00 %         |
| 1270 - FICA Tax Expense                     | 34.36              | 0.00             | -34.36                           | 0.00 %          | 122.72            | 0.00              | -122.72                          | 0.00 %         |
| 1280 - Medicare Tax Expense                 | 596.68             | 583.10           | -13.58                           | 102.33 %        | 1,779.40          | 7,000.00          | 5,220.60                         | 25.42 %        |
| 1290 - Staff Development & Training         | 28.70              | 616.42           | 587.72                           | 4.66 %          | 657.70            | 7,400.00          | 6,742.30                         | 8.89 %         |
| 1300 - Conference Registration              | 310.80             | 0.00             | -310.80                          | 0.00 %          | 310.80            | 0.00              | -310.80                          | 0.00 %         |
| 1310 - Professional Dues                    | 0.00               | 0.00             | 0.00                             | 0.00 %          | 86.00             | 0.00              | -86.00                           | 0.00 %         |
| 1320 - Personnel Recruitment                | 141.60             | 41.65            | -99.95                           | 339.98 %        | 442.38            | 500.00            | 57.62                            | 88.48 %        |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>62,612.75</b>   | <b>61,821.09</b> | <b>-791.66</b>                   | <b>101.28 %</b> | <b>179,926.85</b> | <b>742,150.00</b> | <b>562,223.15</b>                | <b>24.24 %</b> |
| <b>Level1: 200 - Supplies and Services</b>  |                    |                  |                                  |                 |                   |                   |                                  |                |
| 2100 - Board Member Compensation            | 554.40             | 741.37           | 186.97                           | 74.78 %         | 1,980.00          | 8,900.00          | 6,920.00                         | 22.25 %        |
| 2110 - Board Expenses                       | 0.00               | 91.63            | 91.63                            | 0.00 %          | 7.20              | 1,100.00          | 1,092.80                         | 0.65 %         |
| 2120 - Insurance Expense                    | 826.88             | 899.64           | 72.76                            | 91.91 %         | 2,488.60          | 10,800.00         | 8,311.40                         | 23.04 %        |
| 2130 - Membership Dues                      | 951.00             | 599.76           | -351.24                          | 158.56 %        | 1,410.00          | 7,200.00          | 5,790.00                         | 19.58 %        |
| 2140 - Bank Charges                         | 73.84              | 66.64            | -7.20                            | 110.80 %        | 191.38            | 800.00            | 608.62                           | 23.92 %        |
| 2150 - Office Supplies                      | 802.51             | 633.08           | -169.43                          | 126.76 %        | 2,081.38          | 7,600.00          | 5,518.62                         | 27.39 %        |
| 2160 - Meeting Expenses                     | 138.55             | 158.27           | 19.72                            | 87.54 %         | 186.85            | 1,900.00          | 1,713.15                         | 9.83 %         |
| 2170 - Printing/Photocopy                   | 0.00               | 474.81           | 474.81                           | 0.00 %          | 20.02             | 5,700.00          | 5,679.98                         | 0.35 %         |
| 2180 - Miscellaneous Expenses               | 308.37             | 149.94           | -158.43                          | 205.66 %        | 578.24            | 1,800.00          | 1,221.76                         | 32.12 %        |
| 2190 - IT Supplies/Services                 | 221.41             | 1,732.64         | 1,511.23                         | 12.78 %         | 5,207.14          | 20,800.00         | 15,592.86                        | 25.03 %        |
| 2200 - Professional Fees                    | 2,016.00           | 2,399.04         | 383.04                           | 84.03 %         | 6,771.00          | 28,800.00         | 22,029.00                        | 23.51 %        |
| 2210 - Legal                                | 0.00               | 6,664.00         | 6,664.00                         | 0.00 %          | 0.00              | 80,000.00         | 80,000.00                        | 0.00 %         |
| 2220 - Legal Notices                        | 55.35              | 83.30            | 27.95                            | 66.45 %         | 55.35             | 1,000.00          | 944.65                           | 5.54 %         |
| 2230 - Rent                                 | 154.56             | 416.50           | 261.94                           | 37.11 %         | 483.00            | 5,000.00          | 4,517.00                         | 9.66 %         |
| 2235 - Equipment Lease                      | 25.56              | 341.53           | 315.97                           | 7.48 %          | 816.22            | 4,100.00          | 3,283.78                         | 19.91 %        |
| 2240 - Telephone                            | 997.30             | 666.40           | -330.90                          | 149.65 %        | 2,327.37          | 8,000.00          | 5,672.63                         | 29.09 %        |
| 2250 - Utilities                            | 974.17             | 708.05           | -266.12                          | 137.58 %        | 3,403.41          | 8,500.00          | 5,096.59                         | 40.04 %        |
| 2260 - Facility Maintenance                 | 468.19             | 691.39           | 223.20                           | 67.72 %         | 1,723.30          | 8,300.00          | 6,576.70                         | 20.76 %        |
| 2270 - Travel Expenses                      | 81.41              | 458.15           | 376.74                           | 17.77 %         | 2,146.04          | 5,500.00          | 3,353.96                         | 39.02 %        |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2  | September Activity | September Budget  | Variance                |                 | YTD Activity       | Total Budget        | Variance                |                 |
|---|--------------------|-------------------|-------------------------|-----------------|--------------------|---------------------|-------------------------|-----------------|
|   |                    |                   | Favorable (Unfavorable) | Percent Used    |                    |                     | Favorable (Unfavorable) | Percent Used    |
| 2280 - Transportation                             | 192.62             | 616.42            | 423.80                  | 31.25 %         | 2,210.50           | 7,400.00            | 5,189.50                | 29.87 %         |
| 2900 - Operating Supplies                         | 423.50             | 433.16            | 9.66                    | 97.77 %         | 6,922.00           | 5,200.00            | -1,722.00               | 133.12 %        |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>9,265.62</b>    | <b>19,025.72</b>  | <b>9,760.10</b>         | <b>48.70 %</b>  | <b>41,009.00</b>   | <b>228,400.00</b>   | <b>187,391.00</b>       | <b>17.95 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                    |                   |                         |                 |                    |                     |                         |                 |
| 3000 - Project Expenses                           | 82,618.33          | 95,586.75         | 12,968.42               | 86.43 %         | 306,512.91         | 1,147,500.00        | 840,987.09              | 26.71 %         |
| 4000 - Fixed Asset Purchases                      | 0.00               | 2,590.63          | 2,590.63                | 0.00 %          | 0.00               | 31,100.00           | 31,100.00               | 0.00 %          |
| 6000 - Contingencies                              | 0.00               | 2,673.93          | 2,673.93                | 0.00 %          | 0.00               | 32,100.00           | 32,100.00               | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>82,618.33</b>   | <b>100,851.31</b> | <b>18,232.98</b>        | <b>81.92 %</b>  | <b>306,512.91</b>  | <b>1,210,700.00</b> | <b>904,187.09</b>       | <b>25.32 %</b>  |
| <b>Total Expense:</b>                             | <b>154,496.70</b>  | <b>181,698.12</b> | <b>27,201.42</b>        | <b>85.03 %</b>  | <b>527,448.76</b>  | <b>2,181,250.00</b> | <b>1,653,801.24</b>     | <b>24.18 %</b>  |
| <b>Total Revenues</b>                             | <b>81,744.62</b>   | <b>181,698.12</b> | <b>-99,953.50</b>       | <b>-44.99 %</b> | <b>228,110.27</b>  | <b>2,181,250.00</b> | <b>-1,953,139.73</b>    | <b>-10.46 %</b> |
| <b>Total Fund: 26 - CONSERVATION FUND:</b>        | <b>-72,752.08</b>  | <b>0.00</b>       | <b>-72,752.08</b>       |                 | <b>-299,338.49</b> | <b>0.00</b>         | <b>-299,338.49</b>      |                 |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2  
Fund: 35 - WATER SUPPLY FUND

| Revenue                                  | September<br>Activity | September<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity  | Total Budget        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--|-----------------------|---------------------|--|-----------------|------------------|---------------------|--|-----------------|
| R100 - Water Supply Charge               | 0.00                  | 283,220.00          | -283,220.00                            | 0.00 %          | 0.00             | 3,400,000.00        | -3,400,000.00                          | 0.00 %          |
| R120 - Property Taxes Revenues           | 0.00                  | 47,768.38           | -47,768.38                             | 0.00 %          | 0.00             | 573,450.00          | -573,450.00                            | 0.00 %          |
| R140 - Connection Charges                | 7,997.24              | 14,577.50           | -6,580.26                              | -54.86 %        | 27,172.60        | 175,000.00          | -147,827.40                            | -15.53 %        |
| R220 - Copy Fee                          | 19.60                 | 0.00                | 19.60                                  | 0.00 %          | 44.25            | 0.00                | 44.25                                  | 0.00 %          |
| R230 - Miscellaneous - Other             | 142.17                | 0.00                | 142.17                                 | 0.00 %          | 342.17           | 0.00                | 342.17                                 | 0.00 %          |
| R240 - Insurance Refunds                 | 6,328.74              | 0.00                | 6,328.74                               | 0.00 %          | 6,328.74         | 0.00                | 6,328.74                               | 0.00 %          |
| R250 - Interest Income                   | 4,401.93              | 374.85              | 4,027.08                               | -1,174.32 %     | 1,663.71         | 4,500.00            | -2,836.29                              | -36.97 %        |
| R260 - CAW - ASR                         | 0.00                  | 39,392.57           | -39,392.57                             | 0.00 %          | 0.00             | 472,900.00          | -472,900.00                            | 0.00 %          |
| R300 - Watermaster                       | 0.00                  | 5,747.70            | -5,747.70                              | 0.00 %          | 0.00             | 69,000.00           | -69,000.00                             | 0.00 %          |
| R500 - Capital Equipment Reserve         | 0.00                  | 3,481.94            | -3,481.94                              | 0.00 %          | 0.00             | 41,800.00           | -41,800.00                             | 0.00 %          |
| R600 - Water Supply Charge Carry Forward | 0.00                  | 94,795.40           | -94,795.40                             | 0.00 %          | 0.00             | 1,138,000.00        | -1,138,000.00                          | 0.00 %          |
| <b>Total Revenue:</b>                    | <b>18,889.68</b>      | <b>489,358.34</b>   | <b>-470,468.66</b>                     | <b>-3.86 %</b>  | <b>35,551.47</b> | <b>5,874,650.00</b> | <b>-5,839,098.53</b>                   | <b>-0.61 %</b>  |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2 Expense                              | September Activity | September Budget | Variance Favorable (Unfavorable) | Percent Used   | YTD Activity      | Total Budget        | Variance Favorable (Unfavorable) | Percent Used   |
|---|--------------------|------------------|----------------------------------|----------------|-------------------|---------------------|----------------------------------|----------------|
| <b>Level1: 100 - Personnel Costs</b>        |                    |                  |                                  |                |                   |                     |                                  |                |
| 1100 - Salaries & Wages                     | 57,611.02          | 66,689.98        | 9,078.96                         | 86.39 %        | 150,940.59        | 800,600.00          | 649,659.41                       | 18.85 %        |
| 1110 - Manager's Auto Allowance             | 221.56             | 241.57           | 20.01                            | 91.72 %        | 664.68            | 2,900.00            | 2,235.32                         | 22.92 %        |
| 1120 - Manager's Deferred Comp              | 323.06             | 349.86           | 26.80                            | 92.34 %        | 969.18            | 4,200.00            | 3,230.82                         | 23.08 %        |
| 1130 - Unemployment Compensation            | 0.00               | 83.30            | 83.30                            | 0.00 %         | 0.00              | 1,000.00            | 1,000.00                         | 0.00 %         |
| 1140 - Insurance Opt-Out Supplemental       | 602.34             | 0.00             | -602.34                          | 0.00 %         | 1,807.02          | 0.00                | -1,807.02                        | 0.00 %         |
| 1150 - Temporary Personnel                  | 0.00               | 29.15            | 29.15                            | 0.00 %         | 0.00              | 350.00              | 350.00                           | 0.00 %         |
| 1160 - PERS Retirement                      | 10,557.86          | 11,703.65        | 1,145.79                         | 90.21 %        | 32,716.43         | 140,500.00          | 107,783.57                       | 23.29 %        |
| 1170 - Medical Insurance                    | 7,009.45           | 10,562.44        | 3,552.99                         | 66.36 %        | 21,028.10         | 126,800.00          | 105,771.90                       | 16.58 %        |
| 1180 - Medical Insurance - Retirees         | 1,570.32           | 0.00             | -1,570.32                        | 0.00 %         | 4,569.71          | 0.00                | -4,569.71                        | 0.00 %         |
| 1190 - Workers Compensation                 | 1,009.68           | 1,141.21         | 131.53                           | 88.47 %        | 3,241.73          | 13,700.00           | 10,458.27                        | 23.66 %        |
| 1220 - Short Term Disability Insurance      | 54.66              | 0.00             | -54.66                           | 0.00 %         | 163.64            | 0.00                | -163.64                          | 0.00 %         |
| 1230 - Other Benefits                       | 52.44              | 0.00             | -52.44                           | 0.00 %         | 157.44            | 0.00                | -157.44                          | 0.00 %         |
| 1260 - Employee Assistance Program          | 19.66              | 0.00             | -19.66                           | 0.00 %         | 59.00             | 0.00                | -59.00                           | 0.00 %         |
| 1270 - FICA Tax Expense                     | 47.26              | 0.00             | -47.26                           | 0.00 %         | 145.46            | 0.00                | -145.46                          | 0.00 %         |
| 1280 - Medicare Tax Expense                 | 605.15             | 708.05           | 102.90                           | 85.47 %        | 1,811.99          | 8,500.00            | 6,688.01                         | 21.32 %        |
| 1290 - Staff Development & Training         | 42.83              | 841.33           | 798.50                           | 5.09 %         | 42.83             | 10,100.00           | 10,057.17                        | 0.42 %         |
| 1300 - Conference Registration              | 727.35             | 0.00             | -727.35                          | 0.00 %         | 727.35            | 0.00                | -727.35                          | 0.00 %         |
| 1310 - Professional Dues                    | 0.00               | 0.00             | 0.00                             | 0.00 %         | 49.50             | 0.00                | -49.50                           | 0.00 %         |
| 1320 - Personnel Recruitment                | 194.70             | 49.98            | -144.72                          | 389.56 %       | 490.71            | 600.00              | 109.29                           | 81.79 %        |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>80,649.34</b>   | <b>92,400.52</b> | <b>11,751.18</b>                 | <b>87.28 %</b> | <b>219,585.36</b> | <b>1,109,250.00</b> | <b>889,664.64</b>                | <b>19.80 %</b> |
| <b>Level1: 200 - Supplies and Services</b>  |                    |                  |                                  |                |                   |                     |                                  |                |
| 2100 - Board Member Compensation            | 762.30             | 1,016.26         | 253.96                           | 75.01 %        | 2,346.30          | 12,200.00           | 9,853.70                         | 19.23 %        |
| 2110 - Board Expenses                       | 0.00               | 124.95           | 124.95                           | 0.00 %         | 9.90              | 1,500.00            | 1,490.10                         | 0.66 %         |
| 2120 - Insurance Expense                    | 1,136.97           | 1,241.17         | 104.20                           | 91.60 %        | 3,421.72          | 14,900.00           | 11,478.28                        | 22.96 %        |
| 2130 - Membership Dues                      | 0.00               | 824.67           | 824.67                           | 0.00 %         | 0.00              | 9,900.00            | 9,900.00                         | 0.00 %         |
| 2140 - Bank Charges                         | 98.73              | 99.96            | 1.23                             | 98.77 %        | 374.90            | 1,200.00            | 825.10                           | 31.24 %        |
| 2150 - Office Supplies                      | 1,104.76           | 866.31           | -238.45                          | 127.52 %       | 2,879.85          | 10,400.00           | 7,520.15                         | 27.69 %        |
| 2160 - Meeting Expenses                     | 169.12             | 224.90           | 55.78                            | 75.20 %        | 235.53            | 2,700.00            | 2,464.47                         | 8.72 %         |
| 2170 - Printing/Photocopy                   | 0.00               | 658.07           | 658.07                           | 0.00 %         | 27.52             | 7,900.00            | 7,872.48                         | 0.35 %         |
| 2180 - Miscellaneous Expenses               | 424.01             | 208.25           | -215.76                          | 203.61 %       | 795.08            | 2,500.00            | 1,704.92                         | 31.80 %        |
| 2190 - IT Supplies/Services                 | 304.42             | 2,374.05         | 2,069.63                         | 12.82 %        | 7,035.24          | 28,500.00           | 21,464.76                        | 24.69 %        |
| 2200 - Professional Fees                    | 2,772.00           | 3,290.35         | 518.35                           | 84.25 %        | 9,132.00          | 39,500.00           | 30,368.00                        | 23.12 %        |
| 2210 - Legal                                | 735.00             | 19,159.00        | 18,424.00                        | 3.84 %         | 9,552.07          | 230,000.00          | 220,447.93                       | 4.15 %         |
| 2220 - Legal Notices                        | 76.10              | 116.62           | 40.52                            | 65.25 %        | 76.10             | 1,400.00            | 1,323.90                         | 5.44 %         |
| 2230 - Rent                                 | 735.02             | 574.77           | -160.25                          | 127.88 %       | 2,185.74          | 6,900.00            | 4,714.26                         | 31.68 %        |
| 2235 - Equipment Lease                      | 35.14              | 466.48           | 431.34                           | 7.53 %         | 1,094.94          | 5,600.00            | 4,505.06                         | 19.55 %        |
| 2240 - Telephone                            | 1,392.25           | 916.30           | -475.95                          | 151.94 %       | 3,379.14          | 11,000.00           | 7,620.86                         | 30.72 %        |
| 2250 - Utilities                            | 1,348.73           | 966.28           | -382.45                          | 139.58 %       | 4,402.49          | 11,600.00           | 7,197.51                         | 37.95 %        |
| 2260 - Facility Maintenance                 | 613.75             | 949.62           | 335.87                           | 64.63 %        | 2,145.03          | 11,400.00           | 9,254.97                         | 18.82 %        |
| 2270 - Travel Expenses                      | 196.09             | 633.08           | 436.99                           | 30.97 %        | 1,425.21          | 7,600.00            | 6,174.79                         | 18.75 %        |



Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2  | September Activity | September Budget  | Variance                |                | YTD Activity       | Total Budget        | Variance                |                |
|---|--------------------|-------------------|-------------------------|----------------|--------------------|---------------------|-------------------------|----------------|
|   |                    |                   | Favorable (Unfavorable) | Percent Used   |                    |                     | Favorable (Unfavorable) | Percent Used   |
| 2280 - Transportation                             | 89.62              | 849.66            | 760.04                  | 10.55 %        | 612.30             | 10,200.00           | 9,587.70                | 6.00 %         |
| 2900 - Operating Supplies                         | 185.73             | 591.43            | 405.70                  | 31.40 %        | 268.09             | 7,100.00            | 6,831.91                | 3.78 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>12,179.74</b>   | <b>36,152.18</b>  | <b>23,972.44</b>        | <b>33.69 %</b> | <b>51,399.15</b>   | <b>434,000.00</b>   | <b>382,600.85</b>       | <b>11.84 %</b> |
| <b>Level1: 300 - Other Expenses</b>               |                    |                   |                         |                |                    |                     |                         |                |
| 3000 - Project Expenses                           | 27,617.43          | 334,282.90        | 306,665.47              | 8.26 %         | 123,504.23         | 4,013,000.00        | 3,889,495.77            | 3.08 %         |
| 4000 - Fixed Asset Purchases                      | 0.00               | 6,509.89          | 6,509.89                | 0.00 %         | 0.00               | 78,150.00           | 78,150.00               | 0.00 %         |
| 5000 - Debt Service                               | 0.00               | 19,159.00         | 19,159.00               | 0.00 %         | 0.00               | 230,000.00          | 230,000.00              | 0.00 %         |
| 6000 - Contingencies                              | 0.00               | 853.82            | 853.82                  | 0.00 %         | 0.00               | 10,250.00           | 10,250.00               | 0.00 %         |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>27,617.43</b>   | <b>360,805.61</b> | <b>333,188.18</b>       | <b>7.65 %</b>  | <b>123,504.23</b>  | <b>4,331,400.00</b> | <b>4,207,895.77</b>     | <b>2.85 %</b>  |
| <b>Total Expense:</b>                             | <b>120,446.51</b>  | <b>489,358.31</b> | <b>368,911.80</b>       | <b>24.61 %</b> | <b>394,488.74</b>  | <b>5,874,650.00</b> | <b>5,480,161.26</b>     | <b>6.72 %</b>  |
| <b>Total Revenues</b>                             | <b>18,889.68</b>   | <b>489,358.34</b> | <b>-470,468.66</b>      | <b>-3.86 %</b> | <b>35,551.47</b>   | <b>5,874,650.00</b> | <b>-5,839,098.53</b>    | <b>-0.61 %</b> |
| <b>Total Fund: 35 - WATER SUPPLY FUND:</b>        | <b>-101,556.83</b> | <b>0.03</b>       | <b>-101,556.86</b>      |                | <b>-358,937.27</b> | <b>0.00</b>         | <b>-358,937.27</b>      |                |
| <b>Report Total:</b>                              | <b>-136,141.86</b> | <b>0.07</b>       | <b>-136,141.93</b>      |                | <b>-907,069.19</b> | <b>0.00</b>         | <b>-907,069.19</b>      |                |

# Fund Summary

| Fund                   | September<br>Activity | September<br>Budget | Variance                   |                 | YTD<br>Activity    | Total Budget | Variance                   |                 |
|------------------------|-----------------------|---------------------|----------------------------|-----------------|--------------------|--------------|----------------------------|-----------------|
|                        |                       |                     | Favorable<br>(Unfavorable) | Percent<br>Used |                    |              | Favorable<br>(Unfavorable) | Percent<br>Used |
| 24 - MITIGATION FUND   | 38,167.05             | 0.04                | 38,167.01                  |                 | -248,793.43        | 0.00         | -248,793.43                |                 |
| 26 - CONSERVATION FUND | -72,752.08            | 0.00                | -72,752.08                 |                 | -299,338.49        | 0.00         | -299,338.49                |                 |
| 35 - WATER SUPPLY FUND | -101,556.83           | 0.03                | -101,556.86                |                 | -358,937.27        | 0.00         | -358,937.27                |                 |
| <b>Report Total:</b>   | <b>-136,141.86</b>    | <b>0.07</b>         | <b>-136,141.93</b>         |                 | <b>-907,069.19</b> | <b>0.00</b>  | <b>-907,069.19</b>         |                 |



Monterey Peninsula Water Mgmt District

# Statement of Revenue Over Expense Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2<br>Revenue                        | September<br>Activity | September<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity   | Total Budget         | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--|-----------------------|---------------------|--|-----------------|-------------------|----------------------|--|-----------------|
| R100 - Water Supply Charge               | 0.00                  | 283,220.00          | -283,220.00                            | 0.00 %          | 0.00              | 3,400,000.00         | -3,400,000.00                          | 0.00 %          |
| R110 - Mitigation Revenue                | 157,300.00            | 165,100.60          | -7,800.60                              | -95.28 %        | 157,300.00        | 1,982,000.00         | -1,824,700.00                          | -7.94 %         |
| R120 - Property Taxes Revenues           | 0.00                  | 124,949.99          | -124,949.99                            | 0.00 %          | 0.00              | 1,500,000.00         | -1,500,000.00                          | 0.00 %          |
| R130 - User Fees                         | 4,647.25              | 6,247.50            | -1,600.25                              | -74.39 %        | 14,956.53         | 75,000.00            | -60,043.47                             | -19.94 %        |
| R140 - Connection Charges                | 7,997.24              | 14,577.50           | -6,580.26                              | -54.86 %        | 27,172.60         | 175,000.00           | -147,827.40                            | -15.53 %        |
| R150 - Permit Processing Fee             | 11,307.00             | 14,577.50           | -3,270.50                              | -77.56 %        | 36,615.00         | 175,000.00           | -138,385.00                            | -20.92 %        |
| R160 - Well Registration Fee             | 0.00                  | 0.00                | 0.00                                   | 0.00 %          | 1,500.00          | 0.00                 | 1,500.00                               | 0.00 %          |
| R190 - WDS Permits Rule 21               | 5,072.00              | 4,664.80            | 407.20                                 | -108.73 %       | 9,314.00          | 56,000.00            | -46,686.00                             | -16.63 %        |
| R200 - Recording Fees                    | 574.00                | 666.40              | -92.40                                 | -86.13 %        | 3,036.00          | 8,000.00             | -4,964.00                              | -37.95 %        |
| R210 - Legal Fees                        | 72.00                 | 1,249.50            | -1,177.50                              | -5.76 %         | 300.00            | 15,000.00            | -14,700.00                             | -2.00 %         |
| R220 - Copy Fee                          | 19.60                 | 0.00                | 19.60                                  | 0.00 %          | 44.25             | 0.00                 | 44.25                                  | 0.00 %          |
| R230 - Miscellaneous - Other             | 142.17                | 1,249.50            | -1,107.33                              | -11.38 %        | 342.17            | 15,000.00            | -14,657.83                             | -2.28 %         |
| R240 - Insurance Refunds                 | 6,328.74              | 0.00                | 6,328.74                               | 0.00 %          | 6,328.74          | 0.00                 | 6,328.74                               | 0.00 %          |
| R250 - Interest Income                   | 4,403.80              | 1,249.49            | 3,154.31                               | -352.45 %       | 2,209.80          | 15,000.00            | -12,790.20                             | -14.73 %        |
| R260 - CAW - ASR                         | 0.00                  | 39,392.57           | -39,392.57                             | 0.00 %          | 0.00              | 472,900.00           | -472,900.00                            | 0.00 %          |
| R270 - CAW - Rebates                     | 69,067.23             | 58,310.00           | 10,757.23                              | -118.45 %       | 185,459.80        | 700,000.00           | -514,540.20                            | -26.49 %        |
| R280 - CAW - Conservation                | 0.00                  | 29,421.56           | -29,421.56                             | 0.00 %          | 0.00              | 353,200.00           | -353,200.00                            | 0.00 %          |
| R290 - CAW - Miscellaneous               | 0.00                  | 583.10              | -583.10                                | 0.00 %          | 0.00              | 7,000.00             | -7,000.00                              | 0.00 %          |
| R300 - Watermaster                       | 0.00                  | 5,747.70            | -5,747.70                              | 0.00 %          | 0.00              | 69,000.00            | -69,000.00                             | 0.00 %          |
| R310 - Other Reimbursements              | 0.00                  | 2,832.20            | -2,832.20                              | 0.00 %          | 0.00              | 34,000.00            | -34,000.00                             | 0.00 %          |
| R320 - Grants                            | 0.00                  | 51,479.40           | -51,479.40                             | 0.00 %          | 0.00              | 618,000.00           | -618,000.00                            | 0.00 %          |
| R500 - Capital Equipment Reserve         | 0.00                  | 7,322.07            | -7,322.07                              | 0.00 %          | 0.00              | 87,900.00            | -87,900.00                             | 0.00 %          |
| R520 - Flood/Drought Reserve             | 0.00                  | 3,332.00            | -3,332.00                              | 0.00 %          | 0.00              | 40,000.00            | -40,000.00                             | 0.00 %          |
| R600 - Water Supply Charge Carry Forward | 0.00                  | 94,795.40           | -94,795.40                             | 0.00 %          | 0.00              | 1,138,000.00         | -1,138,000.00                          | 0.00 %          |
| <b>Total Revenue:</b>                    | <b>266,931.03</b>     | <b>910,968.78</b>   | <b>-644,037.75</b>                     | <b>-29.30 %</b> | <b>444,578.89</b> | <b>10,936,000.00</b> | <b>-10,491,421.11</b>                  | <b>-4.07 %</b>  |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2 Expense                              | September Activity | September Budget  | Variance Favorable (Unfavorable) | Percent Used   | YTD Activity      | Total Budget        | Variance Favorable (Unfavorable) | Percent Used   |
|---|--------------------|-------------------|----------------------------------|----------------|-------------------|---------------------|----------------------------------|----------------|
| <b>Level1: 100 - Personnel Costs</b>        |                    |                   |                                  |                |                   |                     |                                  |                |
| 1100 - Salaries & Wages                     | 172,438.15         | 188,374.62        | 15,936.47                        | 91.54 %        | 465,328.68        | 2,261,400.00        | 1,796,071.32                     | 20.58 %        |
| 1110 - Manager's Auto Allowance             | 369.24             | 399.83            | 30.59                            | 92.35 %        | 1,107.72          | 4,800.00            | 3,692.28                         | 23.08 %        |
| 1120 - Manager's Deferred Comp              | 538.46             | 583.10            | 44.64                            | 92.34 %        | 1,615.38          | 7,000.00            | 5,384.62                         | 23.08 %        |
| 1130 - Unemployment Compensation            | 0.00               | 249.90            | 249.90                           | 0.00 %         | 0.00              | 3,000.00            | 3,000.00                         | 0.00 %         |
| 1140 - Insurance Opt-Out Supplemental       | 1,208.30           | 0.00              | -1,208.30                        | 0.00 %         | 3,624.90          | 0.00                | -3,624.90                        | 0.00 %         |
| 1150 - Temporary Personnel                  | 3,082.56           | 3,398.63          | 316.07                           | 90.70 %        | 10,196.16         | 40,800.00           | 30,603.84                        | 24.99 %        |
| 1160 - PERS Retirement                      | 31,576.05          | 32,936.82         | 1,360.77                         | 95.87 %        | 97,805.84         | 395,400.00          | 297,594.16                       | 24.74 %        |
| 1170 - Medical Insurance                    | 24,379.40          | 32,553.64         | 8,174.24                         | 74.89 %        | 73,138.20         | 390,800.00          | 317,661.80                       | 18.71 %        |
| 1180 - Medical Insurance - Retirees         | 4,758.55           | 0.00              | -4,758.55                        | 0.00 %         | 14,614.31         | 0.00                | -14,614.31                       | 0.00 %         |
| 1190 - Workers Compensation                 | 3,041.76           | 3,273.69          | 231.93                           | 92.92 %        | 9,812.14          | 39,300.00           | 29,487.86                        | 24.97 %        |
| 1220 - Short Term Disability Insurance      | 173.94             | 0.00              | -173.94                          | 0.00 %         | 521.17            | 0.00                | -521.17                          | 0.00 %         |
| 1230 - Other Benefits                       | 154.32             | 0.00              | -154.32                          | 0.00 %         | 462.96            | 0.00                | -462.96                          | 0.00 %         |
| 1260 - Employee Assistance Program          | 65.78              | 0.00              | -65.78                           | 0.00 %         | 197.34            | 0.00                | -197.34                          | 0.00 %         |
| 1270 - FICA Tax Expense                     | 336.18             | 0.00              | -336.18                          | 0.00 %         | 1,125.46          | 0.00                | -1,125.46                        | 0.00 %         |
| 1280 - Medicare Tax Expense                 | 2,154.15           | 2,299.08          | 144.93                           | 93.70 %        | 6,465.24          | 27,600.00           | 21,134.76                        | 23.42 %        |
| 1290 - Staff Development & Training         | 119.60             | 2,557.31          | 2,437.71                         | 4.68 %         | 1,458.60          | 30,700.00           | 29,241.40                        | 4.75 %         |
| 1300 - Conference Registration              | 1,595.00           | 0.00              | -1,595.00                        | 0.00 %         | 1,595.00          | 0.00                | -1,595.00                        | 0.00 %         |
| 1310 - Professional Dues                    | 0.00               | 0.00              | 0.00                             | 0.00 %         | 200.00            | 0.00                | -200.00                          | 0.00 %         |
| 1320 - Personnel Recruitment                | 590.00             | 149.94            | -440.06                          | 393.49 %       | 1,637.00          | 1,800.00            | 163.00                           | 90.94 %        |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>246,581.44</b>  | <b>266,776.56</b> | <b>20,195.12</b>                 | <b>92.43 %</b> | <b>690,906.10</b> | <b>3,202,600.00</b> | <b>2,511,693.90</b>              | <b>21.57 %</b> |
| <b>Level1: 200 - Supplies and Services</b>  |                    |                   |                                  |                |                   |                     |                                  |                |
| 2100 - Board Member Compensation            | 2,310.00           | 3,082.10          | 772.10                           | 74.95 %        | 7,590.00          | 37,000.00           | 29,410.00                        | 20.51 %        |
| 2110 - Board Expenses                       | 0.00               | 374.85            | 374.85                           | 0.00 %         | 30.00             | 4,500.00            | 4,470.00                         | 0.67 %         |
| 2120 - Insurance Expense                    | 3,445.35           | 3,748.50          | 303.15                           | 91.91 %        | 10,368.99         | 45,000.00           | 34,631.01                        | 23.04 %        |
| 2130 - Membership Dues                      | 951.00             | 2,499.00          | 1,548.00                         | 38.06 %        | 1,410.00          | 30,000.00           | 28,590.00                        | 4.70 %         |
| 2140 - Bank Charges                         | 291.43             | 291.55            | 0.12                             | 99.96 %        | 895.74            | 3,500.00            | 2,604.26                         | 25.59 %        |
| 2150 - Office Supplies                      | 3,338.80           | 2,640.59          | -698.21                          | 126.44 %       | 9,087.23          | 31,700.00           | 22,612.77                        | 28.67 %        |
| 2160 - Meeting Expenses                     | 539.75             | 674.71            | 134.96                           | 80.00 %        | 740.97            | 8,100.00            | 7,359.03                         | 9.15 %         |
| 2170 - Printing/Photocopy                   | 0.00               | 1,982.54          | 1,982.54                         | 0.00 %         | 83.41             | 23,800.00           | 23,716.59                        | 0.35 %         |
| 2180 - Miscellaneous Expenses               | 1,284.88           | 624.75            | -660.13                          | 205.66 %       | 2,409.33          | 7,500.00            | 5,090.67                         | 32.12 %        |
| 2190 - IT Supplies/Services                 | 922.52             | 7,205.45          | 6,282.93                         | 12.80 %        | 21,458.68         | 86,500.00           | 65,041.32                        | 24.81 %        |
| 2200 - Professional Fees                    | 8,400.00           | 9,979.34          | 1,579.34                         | 84.17 %        | 27,900.00         | 119,800.00          | 91,900.00                        | 23.29 %        |
| 2210 - Legal                                | 735.00             | 33,320.00         | 32,585.00                        | 2.21 %         | 9,552.07          | 400,000.00          | 390,447.93                       | 2.39 %         |
| 2220 - Legal Notices                        | 230.61             | 358.19            | 127.58                           | 64.38 %        | 230.61            | 4,300.00            | 4,069.39                         | 5.36 %         |
| 2230 - Rent                                 | 1,689.00           | 1,740.97          | 51.97                            | 97.01 %        | 5,067.00          | 20,900.00           | 15,833.00                        | 24.24 %        |
| 2235 - Equipment Lease                      | 106.50             | 1,416.10          | 1,309.60                         | 7.52 %         | 3,352.93          | 17,000.00           | 13,647.07                        | 19.72 %        |
| 2240 - Telephone                            | 4,426.16           | 2,782.22          | -1,643.94                        | 159.09 %       | 10,452.33         | 33,400.00           | 22,947.67                        | 31.29 %        |
| 2250 - Utilities                            | 4,099.88           | 2,940.49          | -1,159.39                        | 139.43 %       | 13,768.72         | 35,300.00           | 21,531.28                        | 39.00 %        |
| 2260 - Facility Maintenance                 | 1,950.76           | 2,873.84          | 923.08                           | 67.88 %        | 6,951.07          | 34,500.00           | 27,548.93                        | 20.15 %        |
| 2270 - Travel Expenses                      | 423.36             | 1,915.90          | 1,492.54                         | 22.10 %        | 5,136.06          | 23,000.00           | 17,863.94                        | 22.33 %        |

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

| Level2  | September Activity | September Budget  | Variance                |                | YTD Activity        | Total Budget         | Variance                |                |
|---|--------------------|-------------------|-------------------------|----------------|---------------------|----------------------|-------------------------|----------------|
|   |                    |                   | Favorable (Unfavorable) | Percent Used   |                     |                      | Favorable (Unfavorable) | Percent Used   |
| 2280 - Transportation                             | 1,451.79           | 2,582.30          | 1,130.51                | 56.22 %        | 7,706.19            | 31,000.00            | 23,293.81               | 24.86 %        |
| 2900 - Operating Supplies                         | 785.17             | 1,799.28          | 1,014.11                | 43.64 %        | 7,544.02            | 21,600.00            | 14,055.98               | 34.93 %        |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>37,381.96</b>   | <b>84,832.67</b>  | <b>47,450.71</b>        | <b>44.07 %</b> | <b>151,735.35</b>   | <b>1,018,400.00</b>  | <b>866,664.65</b>       | <b>14.90 %</b> |
| <b>Level1: 300 - Other Expenses</b>               |                    |                   |                         |                |                     |                      |                         |                |
| 3000 - Project Expenses                           | 119,109.49         | 517,376.30        | 398,266.81              | 23.02 %        | 508,159.75          | 6,211,000.00         | 5,702,840.25            | 8.18 %         |
| 4000 - Fixed Asset Purchases                      | 0.00               | 16,576.69         | 16,576.69               | 0.00 %         | 846.88              | 199,000.00           | 198,153.12              | 0.43 %         |
| 5000 - Debt Service                               | 0.00               | 19,159.00         | 19,159.00               | 0.00 %         | 0.00                | 230,000.00           | 230,000.00              | 0.00 %         |
| 6000 - Contingencies                              | 0.00               | 6,247.49          | 6,247.49                | 0.00 %         | 0.00                | 75,000.00            | 75,000.00               | 0.00 %         |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>119,109.49</b>  | <b>559,359.48</b> | <b>440,249.99</b>       | <b>21.29 %</b> | <b>509,006.63</b>   | <b>6,715,000.00</b>  | <b>6,205,993.37</b>     | <b>7.58 %</b>  |
| <b>Total Expense:</b>                             | <b>403,072.89</b>  | <b>910,968.71</b> | <b>507,895.82</b>       | <b>44.25 %</b> | <b>1,351,648.08</b> | <b>10,936,000.00</b> | <b>9,584,351.92</b>     | <b>12.36 %</b> |
| <b>Report Total:</b>                              | <b>-136,141.86</b> | <b>0.07</b>       | <b>-136,141.93</b>      |                | <b>-907,069.19</b>  | <b>0.00</b>          | <b>-907,069.19</b>      |                |

### Fund Summary

| Fund                   | September<br>Activity | September<br>Budget | Variance                   |                 | YTD<br>Activity    | Total Budget | Variance                   |                 |
|------------------------|-----------------------|---------------------|----------------------------|-----------------|--------------------|--------------|----------------------------|-----------------|
|                        |                       |                     | Favorable<br>(Unfavorable) | Percent<br>Used |                    |              | Favorable<br>(Unfavorable) | Percent<br>Used |
| 24 - MITIGATION FUND   | 38,167.05             | 0.04                | 38,167.01                  |                 | -248,793.43        | 0.00         | -248,793.43                |                 |
| 26 - CONSERVATION FUND | -72,752.08            | 0.00                | -72,752.08                 |                 | -299,338.49        | 0.00         | -299,338.49                |                 |
| 35 - WATER SUPPLY FUND | -101,556.83           | 0.03                | -101,556.86                |                 | -358,937.27        | 0.00         | -358,937.27                |                 |
| <b>Report Total:</b>   | <b>-136,141.86</b>    | <b>0.07</b>         | <b>-136,141.93</b>         |                 | <b>-907,069.19</b> | <b>0.00</b>  | <b>-907,069.19</b>         |                 |