## EXHIBIT 2-D

# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Consolidated 

| 1 Month Ended June 30, 2005 | 1 Month Ended June 30, 2005 | 12 Months Ended June 30, 2005 | 2004-2005 Annual Budget |
| :---: | :---: | :---: | :---: |


|  | Actual | Budget | Balance | Used |  | Actual | Budget |  | Balance | Used |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue: |  |  |  |  |  |  |  |  |  |  |
| Permit fees \$ | 23,616.00 | \$8,750 | \$ (14,866.00) | (270) | \$ | 195,220.35 | \$105,000 | \$ | (90,220.35) | (186)\% |
| Well Registration Fee | 0.00 | 0 | 0.00 | 0\% |  | 20.00 |  |  | (20.00) | 0\% |
| WRD Data Compilati | 70.00 | 0 | (70.00) | 0\% |  | 280.25 | 0 |  | (280.25) | 0\% |
| WDS Permit Applicati | 0.00 | 0 | 0.00 | 0\% |  | 28,260.00 | 0 |  | (28,260.00) | 0\% |
| Ordinance 96 Permit | 4,175.00 | 0 | (4.175.00) | 0\% |  | 34,828.50 | 0 |  | (34,828.50) | 0\% |
| Ord 96 Permit Refun | 0.00 | 0 | 0.00 | 0\% |  | (402.00) | 0 |  | 402.00 | 0\% |
| Less: refunds | 0.00 | 0 | 0.00 | 0\% |  | (1,314.00) | 0 |  | 1,314.00 | 0\% |
| User fees | 424.592.33 | 175,000 | $(249,592.33)$ | (243) |  | 1,842,612.42 | 2,100,000 |  | 257,387.58 | (88)\% |
| Recording Fees | 3,755.00 | 1,000 | (2,755.00) | (376) |  | 18,177.00 | 12,000 |  | $(6,177.00)$ | (151)\% |
| Legal Fee Reimburse | 5,763.22 | 1,500 | (4,263.22) | (384) |  | 27,388.22 | 18,000 |  | $(9,388.22)$ | (152)\% |
| Surcharge Revenues | 4,569.43 | 0 | $(4,569.43)$ | 0\% |  | 9,863.86 | 0 |  | (9,863.86) | 0\% |
| Connection charges | 66,266.55 | 31,250 | ( $35,016.55$ ) | (212) |  | 589,221.49 | 375,000 |  | (214,221.49) | 157)\% |
| Less: refunds | 0.00 | 0 | 0.00 | 0\% |  | (12,865.31) | 0 |  | 12,865.31 | 0\% |
| Appeal Fees | 0.00 | 0 | 0.00 | 0\% |  | 3,560.00 | 0 |  | (3,560.00) | 0\% |
| Project reimburseme | 0.00 | 24,917 | 24,917.00 | 0\% |  | 15,399.93 | 299,000 |  | 283,600.07 | (5)\% |
| Reimbursements fro | 2,086.03 | 0 | $(2,086.03)$ | 0\% |  | 102.204.19 | 0 |  | $(102,204.19)$ | 0\% |
| Reclamation Expens | 90,855.81 | 0 | (90,855.81) | 0\% |  | 90,855.81 | 0 |  | (90,855.81) | 0\% |
| Staff Teaching Reve | 0.00 | 0 | 0.00 | 0\% |  | 8,158.12 | 0 |  | (8,158.12) | 0\% |
| Cal-Am Reimbursem | 1,093.08 | 0 | (1,093.08) | 0\% |  | 5,905.21 | 0 |  | (5,905.21) | 0\% |
| Copy fees | 415.68 | 0 | (415.68) | 0\% |  | 7,357.07 | 0 |  | (7.357.07) | 0\% |
| Miscellaneous fees | 0.00 | 417 | 417.00 | 0\% |  | 98.00 | 5.000 |  | 4,902.00 | (2)\% |
| Property Tax Revenu | 36,458.80 | 90,833 | 54,374.20 | (40)\% |  | 892,908.95 | 1,090,000 |  | 197,091.05 | (82)\% |
| Grants | 0.00 | 4,167 | 4,167.00 | 0\% |  | 0.00 | 50,000 |  | 50,000.00 | 0\% |
| Interest: checking | 0.00 | 4,583 | 4,583.00 | 0\% |  | 0.00 | 55,000 |  | 55,000.00 | 0\% |
| Interest: LAIF | 0.00 | 0 | 0.00 | 0\% |  | 2,104.69 | 0 |  | (2,104.69) | 0\% |
| Asset Management E | 6,469.75 | 0 | (6,469.75) | 0\% |  | 54.436 .42 | 0 |  | $(54,436.42)$ | 0\% |
| Interest: money mark | 000 | 0 | 0.00 | 0\% |  | 1162.44 | 0 |  | (1.162.44) | 0\% |
| \$ Total Revenue \$ | 670,186.68 | \$342,417 | \$(327,770.05) | 196\% | \$ | 3,915,441.61 | \$4,109,000 | \$ | 193.558.39 | 95\% |

# Monterey Peninsula Water Management District <br> Statement of Revenue Over Expense 

For The 12 Months Ended
June 30, 2005
Consolidated

| 1 Month Ended  <br> June 30, 2005 1 Month Ended <br> June 30, 2005  | 12 Months <br> Ended June 30, <br> 2005 | 2004-2005 <br> Annual Budget |
| :---: | :---: | :---: | :---: |
|  |  |  |


|  | Actual |  | Budget |  | Balance | Used | Actual | Budget |  | Balance |  | Used |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personnel Costs: |  |  |  |  |  |  |  |  |  |  |  |  |
| Salaries \& wages | \$ | 236,720.93 | \$ | 156,617 | \$ $(80,103.93)$ | 151\% | \$ 1,898,213.86 | \$ | 1,879,400 | \$ | $(18,813.86)$ | 101\% |
| Manager's Auto Allowance |  | 300.00 |  | 300 | 0.00 | 100\% | 3,407.68 |  | 3,600 |  | 192.32 | 95\% |
| Disability Added to W-2 |  | 110.00 |  | 0 | (110.00) | 0\% | 761.23 |  | 0 |  | (761.23) | 0\% |
| Manager's 457 Expense |  | 0.00 |  | 0 | 0.00 | 0\% | 416.64 |  | 0 |  | (416.64) | 0\% |
| Relocation Expense |  | 0.00 |  | 0 | 0.00 | 0\% | 4,957.32 |  | 0 |  | $(4,957.32)$ | 0\% |
| Unemployment Compensati |  | 0.00 |  | 333 | 333.00 | 0\% | 0.00 |  | 4,000 |  | 4,000.00 | 0\% |
| Manager's Benefit Supplem |  | 457.32 |  | 0 | (457.32) | 0\% | 2,004.96 |  | 0 |  | $(2,004.96)$ | 0\% |
| Temporary personnel |  | 0.00 |  | 75 | 75.00 | 0\% | 101.06 |  | 900 |  | 798.94 | 11\% |
| Personnel Recruitment |  | 0.00 |  | 458 | 458.00 | 0\% | 4,894.16 |  | 5,500 |  | 605.84 | 89\% |
| P.E.R.S. |  | 21,686.09 |  | 20,383 | $(1,303.09)$ | 106\% | 258,071.69 |  | 244,600 |  | $(13,471.69)$ | 106\% |
| Workers compensation |  | 7,857.86 |  | 5,467 | $(2,390.86)$ | 144\% | 64,129.06 |  | 65,600 |  | 1,470.94 | 98\% |
| Medical insurance |  | 20,693.34 |  | 20,342 | (351.34) | 102\% | 230,803.51 |  | 244,100 |  | 13,296.49 | 95\% |
| Life insurance |  | 322.90 |  | 300 | (22.90) | 108\% | 3,701.17 |  | 3,600 |  | (101.17) | 103\% |
| Other Benefits |  | (240.00) |  | 0 | 240.00 | 0\% | 0.00 |  | 0 |  | 0.00 | 0\% |
| Moving Expenses |  | 0.00 |  | 0 | 0.00 | 0\% | 6,474.30 |  | 0 |  | $(6,474.30)$ | 0\% |
| Long Term Disability |  | 1,052.77 |  | 1,175. | 122.23 | 90\% | 12,520.27 |  | 14,100 |  | 1,579.73 | 89\% |
| Short Term Disability |  | 237.81 |  | 258 | 20.19 | 92\% | 2,819.72 |  | 3,100 |  | 280.28 | 91\% |
| Employee Assistance Progr |  | 91.53 |  | 250 | 158.47 | 37\% | 1,091.58 |  | 3,000 |  | 1,908.42 | 36\% |
| Medicare Tax |  | 1,864.53 |  | 1,917 | 52.47 | 97\% | 22,505.79 |  | 23,000 |  | 494.21 | 98\% |
| FICA Expense |  | 124.43 |  | 0 | (124.43) | 0\% | 2,614.33 |  | 0 |  | $(2,614.33)$ | 0\% |
| Pre-Employment Physical |  | 0.00 |  | 50 | 50.00 | 0\% | 28.00 |  | 600 |  | 572.00 | 5\% |
| FLSA Audit |  | 0.00 |  | 167 | 167.00 | 0\% | 0.00 |  | 2,000 |  | 2,000.00 | 0\% |
| Staff Development \& Trainin |  | 3,937.99 |  | 2,083 | (1,854.99) | 189\% | 14,159.88 |  | 25,000 |  | 10,840.12 | 57\% |
| Professional Dues |  | 99.00 |  | 0 | (99.00) | 0\% | 1,382.06 |  | 0 |  | $(1,382.06)$ | 0\% |
| Comp Time Expense |  | ( $3,838.02$ ) |  | 0 | 3,838.02 | 0\% | $(3,838.02)$ |  | 0 |  | 3,838.02 | 0\% |
| Personnel Contingency |  | 0.00 |  | 5,258 | 5,258.00 | 0\% | 0.00 |  | 63,100 |  | 63,100.00 | 0\% |
| Total Personnel Costs | \$ | 291,478.48 |  | \$215,433 | \$(76,045.11) | 135\% | \$2,531,220.25 |  | \$2,585,200 |  | \$53,979.75 | 98\% |

## Monterey Peninsula Water Management District

Statement of Revenue Over Expense
For The 12 Months Ended
June 30, 2005
Consolidated

1 Month Ended 1 Month Ended
June 30, 2005 June 30, 2005

12 Months 2004-2005
Ended June 30, Annual Budget
2005

|  |  | Actual | Budget | Balance | $\%$ Used | Actual | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supplies and Services: |  |  |  |  |  |  |  |  |  |
| Board Member Compensati | \$ | 5,150.00 | 2,083 | $(3,066.63)$ | 247\% | 27,620.00 | 25,000 | $(2,620.00)$ | 110\% |
| Telephone |  | 3,635.35 | 2,517 | $(1,118.35)$ | 144\% | 27,336.51 | 30,200 | 2,863.49 | 91\% |
| Auto insurance |  | 0.00 | 3,925 | 3,925.00 | 0\% | 45,567.11 | 47,100 | 1,532.89 | 97\% |
| Facility maintenance |  | 3,438.00 | 2,258 | $(1,180.00)$ | 152\% | 27,198.06 | 27,100 | (98.06) | 100\% |
| Membership dues |  | 1,750.00 | 692 | $(1,058.00)$ | 253\% | 8,603.00 | 8,300 | (303.00) | 104\% |
| Miscellaneous |  | 4,859.11 | 83 | (4,776.11) | 5,854 | 6,541.17 | 1,000 | $(5,541.17)$ | 654\% |
| Bank Charges |  | 38.93 | 0 | (38.93) | 0\% | 1,802.63 | 0 | $(1,802.63)$ | 0\% |
| Office Supplies |  | 3,222.69 | 3,208 | (14.43) | 100\% | 25,127.10 | 38,500 | 13,372.90 | 65\% |
| Courier Expense |  | 910.00 | 300 | (610.00) | 303\% | 4,971.00 | 3,600 | (1,371.00) | 138\% |
| Conference Expenses |  | 4,331.63 | 833 | $(3,498.37)$ | 520\% | 18,343.99 | 10,000 | $(8,343.99)$ | 183\% |
| Printing/Duplicating/Binding |  | 1,042.43 | 850 | (192.43) | 123\% | 6,551.76 | 10,200 | 3,648.24 | 64\% |
| Data Processing Costs |  | 27,146.51 | 4,833 | (22,313.25) | 562\% | 102,231.27 | 58,000 | $(44,231.27)$ | 176\% |
| Professional Fees |  | 0.00 | 4,750 | 4,750.00 | 0\% | 41,332.00 | 57,000 | 15,668.00 | 73\% |
| Legal notices |  | 2,615.33 | 1,167 | $(1,448.33)$ | 224\% | 12,135.97 | 14,000 | 1,864.03 | 87\% |
| Utilities |  | 3,926.31 | 1,708 | $(2,218.31)$ | 230\% | 21,645.74 | 20,500 | $(1,145.74)$ | 106\% |
| Rent |  | 1,524.58 | 1,875 | 350.42 | 81\% | 20,254.87 | 22,500 | 2,245.13 | 90\% |
| Legal |  | 147,077.27 | 35,417 | (111,660.27) | 415\% | 596,353.28 | 425,000 | $(171,353.28)$ | 140\% |
| Travel Expenses |  | 1,091.46 | 1,358 | 266.91 | 80\% | 12,151.46 | 16,300 | 4,148.54 | 75\% |
| Interest expense |  | 0.00 | 0 | 0.00 | 0\% | 234.18 | 0 | (234.18) | 0\% |
| Transportation Vehicle Exp |  | 4,752.02 | 2,525 | $(2,226.91)$ | 188\% | 25,458.23 | 30,300 | 4,841.77 | 84\% |
| Operating Supplies |  | 1,154.52 | 908 | (246.15) | 127\% | 14,666.97 | 10,900 | $(3,766.97)$ | 135\% |
| Total Supplies \& Services | \$ | 217,666.14 | 71,292 | (146,374.14) | 305\% | 1,046,126.30 | 855,500 | (190,626.30) | 122\% |
| Project Expense |  | 96,346.61 | 97,692 | 1,345.35 | 99\% | 576,520.34 | 1,172,300 | 595,779.66 | 49\% |
| Fixed Asset Purchases |  | 6,899.01 | 8,683 | 1,784.14 | 79\% | 74,269.76 | 104,200 | 29,930.24 | 71\% |
| Capital Equipment Reserve Harris Ct Purchase Payback |  | 0.00 | 5,700 | 5,700.00 | 0\% | 0.00 | 68,400 | 68,400.00 | 0\% |
|  |  | 0.00 | 13,300 | 13,300.00 | 0\% | 0.00 | 159,600 | 159,600.00 | 0\% |
| Contingency |  | 495.00 | 7.817 | 7.322 .00 | 1.579 | 19.679.33 | 93,800 | 74.120.67 | 21\% |
| Total Expenditures $\$$ |  | 612,885.24 | \$419,917 | (192,968.39) | 146\% | 4,247,815.98 | 5,039,000 | 791,184.02 | 84\% |
| Net Revenue Over Expens \$ 57,301.44 |  |  | (77,500) | 134,801.66 | 74\% | (332,374.37) | (930,000) | 597.625.63 | (36)\% |

# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Capital Projects 

$\begin{array}{cc}1 \text { Month Ended } & 1 \text { Month Ended } \\ \text { June 30, } 2005 & \text { June 30, } 2005\end{array}$

12 Months Ended June 30, Annual Budget 2005


# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Capital Projects 

| 1 Month Ended |  |
| :---: | :---: |
| June 30, 2005 | Month Ended |
| June 30, 2005 |  |

12 Months 2004-2005 Ended June 30, Annual Budget 2005

|  | Actual |  | Budget |  | Balance | $\%$ Used |  | Actual |  | Budget |  | Balance | \% Used |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Personnel Costs: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Salaries \& wages | \$54,163.51 | \$ | 72,267 | \$ | 18,103.49 | 75\% | \$ | 415,775.42 | \$ | 867,200 | \$ | 451,424.58 | 48\% |
| Manager's Auto Allowance | 300.00 |  | 225 |  | (75.00) | 133\% |  | 2,803.07 |  | 2,700 |  | (103.07) | 104\% |
| Disability Added to W-2 | 110.00 |  | 0 |  | (110.00) | 0\% |  | 761.23 |  | 0 |  | (761.23) | 0\% |
| Manager's 457 Expense | 0.00 |  | 0 |  | 0.00 | 0\% |  | 229.14 |  | 0 |  | (229.14) | 0\% |
| Relocation Expense | 0.00 |  | 0 |  | 0.00 | 0\% |  | 2,257.32 |  | 0 |  | (2,257.32) | 0\% |
| Unemployment Compensati | 0.00 |  | 83 |  | 83.00 | 0\% |  | 0.00 |  | 1,000 |  | 1,000.00 | 0\% |
| Manager's Benefit Supplem | 457.32 |  | 0 |  | (457.32) | 0\% |  | 1,562.49 |  | 0 |  | (1,562.49) | 0\% |
| Temporary personnel | 0.00 |  | 75 |  | 75.00 | 0\% |  | 20.21 |  | 900 |  | 879.79 | 2\% |
| Personnel Recruitment | 0.00 |  | 92 |  | 92.00 | 0\% |  | 442.84 |  | 1,100 |  | 657.16 | 40\% |
| P.E.R.S. | 5,025.36 |  | 9,400 |  | 4,374.64 | 53\% |  | 59,999.47 |  | 112,800 |  | 52,800.53 | 53\% |
| Workers compensation | 1,368.70 |  | 2,083 |  | 714.30 | 66\% |  | 11,023.45 |  | 25,000 |  | 13,976.55 | 44\% |
| Medical insurance | 4,844.66 |  | 9,058 |  | 4,213.34 | 53\% |  | 49,950.32 |  | 108,700 |  | 58,749.68 | 46\% |
| Life insurance | 74.68 |  | 142 |  | 67.32 | 53\% |  | 861.09 |  | 1,700 |  | 838.91 | 51\% |
| Other Benefits | (240.00) |  | 0 |  | 240.00 | 0\% |  | 0.00 |  | 0 |  | 0.00 | 0\% |
| Moving Expenses | 0.00 |  | 0 |  | 0.00 | 0\% |  | 1,294.87 |  | 0 |  | $(1,294.87)$ | 0\% |
| Long Term Disability | 234.99 |  | 533 |  | 298.01 | 44\% |  | 2,811.52 |  | 6,400 |  | 3,588.48 | 44\% |
| Short Term Disability | 53.91 |  | 125 |  | 71.09 | 43\% |  | 639.02 |  | 1,500 |  | 860.98 | 43\% |
| Employee Assistance Progr | 18.41 |  | 108 |  | 89.59 | 17\% |  | 221.93 |  | 1,300 |  | 1,078.07 | 17\% |
| Medicare Tax | 395.16 |  | 825 |  | 429.84 | 48\% |  | 6,201.12 |  | 9,900 |  | 3,698.88 | 63\% |
| FICA Expense | 0.00 |  | 0 |  | 0.00 | 0\% |  | 673.06 |  | 0 |  | (673.06) | 0\% |
| Pre-Employment Physical | 0.00 |  | 17 |  | 17.00 | 0\% |  | 0.00 |  | 200 |  | 200.00 | 0\% |
| FLSA Audit | 0.00 |  | 75 |  | 75.00. | 0\% |  | 0.00 |  | 900 |  | 900.00 | 0\% |
| Staff Development \& Trainin | 721.60 |  | 417 |  | (304.60) | 173\% |  | 2,665.33 |  | 5,000 |  | 2,334.67 | 53\% |
| Professional Dues | 19.80 |  | 0 |  | (19.80) | 0\% |  | 343.30 |  | 0 |  | (343.30) | 0\% |
| Comp Time Expense | $(4,035.62)$ |  | 0 |  | 4,035.62 | 0\% |  | (4,035.62) |  | 0 |  | 4,035.62 | 0\% |
| Personnel Contingency | 0.00 |  | 2,392 |  | 2,392.00 | 0\% |  | 0.00 |  | 28,700 |  | 28,700.00 | 0\% |
| Total Personnel Costs | \$63,512.48 |  | \$97,917 |  | \$34,404.15 | 65\% |  | \$556,500.58 |  | \$1,175,000 |  | 618,499.42 | 47\% |

# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Capital Projects 

1 Month Ended 1 Month Ended
June 30, 2005 June 30, 2005

|  | Actual | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \end{gathered}$ | Actual | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supplies and Services: |  |  |  |  |  |  |  |  |
| Board Member Compensati | \$1,030.00 | 417 | (613.37) | 247\% | 5,524.00 | 5,000 | (524.00) | 110\% |
| Telephone | \$1,156.89 | 500 | (656.89) | 231\% | 7,919.66 | 6,000 | (1,919.66) | 132\% |
| Auto insurance | \$0.00 | 783 | 783.00 | 0\% | 9,113.42 | 9,400 | 286.58 | 97\% |
| Facility maintenance | \$687.60 | 450 | (237.60) | 153\% | 5,439.61 | 5,400 | (39.61) | 101\% |
| Membership dues | \$350.00 | 142 | (208.00) | 246\% | 1,520.60 | 1,700 | 179.40 | 89\% |
| Miscellaneous | \$769.76 | 17 | (752.76) | 4,528 | 1,200.07 | 200 | (1,000.07) | 600\% |
| Bank Charges | \$7.79 | 0 | (7.79) | 0\% | 368.54 | 0 | (368.54) | 0\% |
| Office Supplies | \$489.77 | 642 | 151.86 | 76\% | 4,937.78 | 7,700 | 2,762.22 | 64\% |
| Courier Expense | \$182.00 | 58 | (124.00) | 314\% | 824.20 | 700 | (124.20) | 118\% |
| Conference Expenses | \$866.33 | 167 | (699.70) | 520\% | 4,068.81 | 2,000 | $(2,068.81)$ | 203\% |
| Duplicating supplies | \$208.49 | 167 | (41.49) | 125\% | 1,552.46 | 2,000 | 447.54 | 78\% |
| Data Processing Costs | \$5,084.38 | 967 | $(4,117.75)$ | 526\% | 19,251.13 | 11,600 | $(7,651.13)$ | 166\% |
| Professional Fees | \$0.00 | 950 | 950.00 | 0\% | 8,266.50 | 11,400 | 3,133.50 | 73\% |
| Legal notices | \$523.07 | 233 | (290.07) | 224\% | 2,464.53 | 2,800 | 335.47 | 88\% |
| Utilities | \$814.78 | 342 | (472.78) | 238\% | 4,515.93 | 4,100 | (415.93) | 110\% |
| Rent | \$597.12 | 375 | (222.12) | 159\% | 8,218.57 | 4,500 | $(3,718.57)$ | 183\% |
| Legal | \$88,358.38 | 21,667 | $(66,691.38)$ | 408\% | 434,611.04 | 260,000 | (174,611.04) | 167\% |
| Travel Expenses | \$214.89 | 275 | 60.11 | 78\% | 2,448.87 | 3,300 | 851.13 | 74\% |
| Interest expense | \$0.00 | 0 | 0.00 | 0\% | 46.83 | 0 | (46.83) | 0\% |
| Transportation Vehicle Exp | \$1,279.71 | 508 | (771.34) | 252\% | 7,021.42 | 6,100 | (921.42) | 115\% |
| Operating Supplies | \$107.00 | 183 | 76.37 | 58\% | 1,921.95 | 2,200 | 278.05 | 87\% |
| Total Supplies \& Services | \$102,727.96 | 28,842 | (73,885.70) | 356\% | 531,235.92 | 346,100 | $(185,135.92)$ | 153\% |
| Project Expense | \$18,413.63 | 7,258 | $(11,155.26)$ | 254\% | 98,314.90 | 87,100 | $(11,214.90)$ | 113\% |
| Fixed Asset Purchases | \$1,379:80 | 917 | (463.17) | 151\% | 4,382.42 | 11,000 | 6,617.58 | 40\% |
| Capital Equipment Reserve | \$0.00 | 1,475 | 1,475.00 | 0\% | 0.00 | 17,700 | 17,700.00 | 0\% |
| Harris Ct Purchase Payback | 0.00 | 6,650 | 6,650.00 | 0\% | 0.00 | 79,800 | 79,800.00 | 0\% |
| Contingency | 495.00 | 1,000 | 505.00 | 202\% | 46.33 | 12,000 | 11,953.67 | 0\% |
| Total Expenditures | \$186,528.87 | \$144,058 | (42,470.72) | 129\% | 1,190,480.15 | 1,728,700 | 538,219.85 | 69\% |
| Net Revenue Over Expens | \$16,610.14 | $(14,117)$ | 30,726.66 | 118\% | 532,005.54 | (169,400) | 701,405.54 | 314\% |

# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Conservation Fund 



# Monterey Peninsula Water Management District Statement of Revenue Over Expense 

For The 12 Months Ended
June 30, 2005
Conservation Fund

|  | 1 Month Ended June 30, 2005 |  | onth Ended ne 30, 2005 |  |  | 12 Months Ended June 30, 2005 |  | 2004-2005 nual Budget |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Actual |  | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \end{gathered}$ | Actual |  | Budget | Balance | \% Used |
| Personnel Costs: |  |  |  |  |  |  |  |  |  |  |
| Salaries \& wages | \$36,196.69 | \$ | 18,617 | \$(17,579.69) | 194\% | \$ 294,790.64 | \$ | 223,400 | \$ (71,390.64) | 132\% |
| Manager's Auto Allowance | 0.00 |  | 17 | 17.00 | 0\% | 302.30 |  | 200 | (102.30) | 151\% |
| Manager's 457 Expense | 0.00 |  | 0 | 0.00 | 0\% | 93.75 |  | 0 | (93.75) | 0\% |
| Relocation Expense | 0.00 |  | 0 | 0.00 | 0\% | 1,350.00 |  | 0 | (1,350.00) | 0\% |
| Unemployment Compensati | 0.00 |  | 167 | 167.00 | 0\% | 0.00 |  | 2,000 | 2,000.00 | 0\% |
| Manager's Benefit Supplem | 0.00 |  | 0 | 0.00 | 0\% | 73.53 |  | 0. | (73.53) | 0\% |
| Temporary personnel | 0.00 |  | 0 | 0.00 | 0\% | 17.18 |  | 0 | (17.18) | 0\% |
| Personnel Recruitment | 0.00 |  | 75 | 75.00 | 0\% | 3,056.39 |  | 900 | $(2,156.39)$ | $340 \%$ |
| P.E.R.S. | 0.00 |  | 2,433 | 2,433.00 | 0\% | 36,201.25 |  | 29,200 | $(7,001.25)$ | 124\% |
| Workers compensation | 304.09 |  | 150 | (154.09) | 203\% | 2,380.80 |  | 1,800 | (580.80) | 132\% |
| Medical insurance | 3,695.88 |  | 2,708 | (987.88) | 136\% | 39,849.06 |  | 32,500 | $(7,349.06)$ | 123\% |
| Life insurance | 47.26 |  | 33 | (14.26) | 143\% | 502.42 |  | 400 | (102.42) | 126\% |
| Moving Expenses | 0.00 |  | 0 | 0.00 | 0\% | 1,100.63 |  | 0 | $(1,100.63)$ | 0\% |
| Long Term Disability | 161.73 |  | 142 | (19.73) | 114\% | 1,753.51 |  | 1,700 | (53.51) | 103\% |
| Short Term Disability | 36.25 |  | 25 | (11.25) | 145\% | 433.72 |  | 300 | (133.72) | 145\% |
| Employee Assistance Progr | 15.22 |  | 33 | 17.78 | 46\% | 181.61 |  | 400 | 218.39 | 45\% |
| Medicare Tax | 318.93 |  | 267 | (51.93) | 119\% | 3,544.77 |  | 3,200 | (344.77) | 111\% |
| FICA Expense | 0.00 |  | 0 | 0.00 | 0\% | 44.64 |  | 0 | (44.64) | 0\% |
| Pre-Employment Physical | 0.00 |  | 17 | 17.00 | 0\% | 28.00 |  | 200 | 172.00 | 14\% |
| FLSA Audit | 0.00 |  | 25 | 25.00 | 0\% | 0.00 |  | 300 | 300.00 | 0\% |
| Staff Development \& Trainin | 613.36 |  | 358 | (255.36) | 171\% | 5,481.54 |  | 4,300 | $(1,181.54)$ | 127\% |
| Professional Dues | 16.83 |  | 0 | (16.83) | 0\% | 362.24 |  | 0 | (362.24) | 0\% |
| Comp Time Expense | 1,805.03 |  | 0 | $(1,805.03)$ | 0\% | 1,805.03 |  | 0 | ( $1,805.03$ ) | 0\% |
| Personnel Contingency | 0.00 |  | 625 | 625.00 | 0\% | 0.00 |  | 7,500 | 7,500.00 | 0\% |
| Total Personnel Costs | \$43,211.27 |  | \$25,692 | $\overline{\$(17,519.64)}$ | 168\% | \$393,353.01 |  | \$308,300 | \$(85,053.01) | 128\% |

## Monterey Peninsula Water Management District Statement of Revenue Over Expense

For The 12 Months Ended
June 30, 2005
Conservation Fund

## 1 Month Ended 1 Month Ended <br> June 30, 2005 June 30, 2005

12 Months
Ended June 30, 2005

|  | Actual | Budget | Balance | \% Used | Actual | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supplies and Services: |  |  |  |  |  |  |  |  |
| Board Member Compensati | \$875.50 | 358 | (517.13) | 244\% | 4,695.40 | 4,300 | (395.40) | 109\% |
| Telephone | \$434.77 | 433 | (1.77) | 100\% | 3,337.14 | 5,200 | 1,862.86 | 64\% |
| Auto insurance | \$0.00 | 667 | 667.00 | 0\% | 7,746.41 | 8,000 | 253.59 | 97\% |
| Facility maintenance | \$584.46 | 383 | (201.46) | 153\% | 4,623.66 | 4,600 | (23.66) | 101\% |
| Membership dues | \$297.50 | 117 | (180.50) | 254\% | 2,292.51 | 1,400 | (892.51) | 164\% |
| Miscellaneous | \$654.29 | 17 | (637.29) | 3,849\% | 920.28 | 200 | (720.28) | 460\% |
| Bank Charges | \$6.62 | 0 | (6.62) | 0\% | 304.73 | 0 | (304.73) | 0\% |
| Office Supplies | \$1,180.70 | 542 | (639.07) | 218\% | 5,390.27 | 6,500 | 1,109.73 | 83\% |
| Courier Expense | \$154.70 | 50 | (104.70) | 309\% | 1,550.57 | 600 | (950.57) | 258\% |
| Conference Expenses | \$736.38 | 142 | (594.75) | 520\% | 3,033.51 | 1,700 | $(1,333.51)$ | 178\% |
| Duplicating supplies | \$177.21 | 150 | (27.21) | 118\% | 1,095.28 | 1,800 | 704.72 | 61\% |
| Data Processing Costs | \$6,046.32 | 817 | $(5,229.69)$ | 740\% | 23,614.04 | 9,800 | $(13,814.04)$ | 241\% |
| Professional Fees | \$0.00 | 808 | 808.37 | 0\% | 7,026.14 | 9,700 | 2,673.86 | 72\% |
| Legal notices | \$444.61 | 200 | (244.61) | 222\% | 2,166.17 | 2,400 | 233.83 | 90\% |
| Utilities | \$650.75 | 292 | (358.75) | 223\% | 3,544.83 | 3,500 | (44.83) | 101\% |
| Rent | \$93.60 | 317 | 223.40 | 30\% | 1,081.68 | 3,800 | 2,718.32 | 28\% |
| Legal | \$20,255.86 | 4,567 | $(15,688.86)$ | 444\% | 69,600.04 | 54,800 | $(14,800.04)$ | 127\% |
| Travel Expenses | \$182.66 | 225 | 42.34 | 81\% | 2,145.35 | 2,700 | 554.65 | 79\% |
| Transportation Vehicle Exp | \$327.15 | 433 | 106.22 | 75\% | 2,230.26 | 5,200 | 2,969.74 | 43\% |
| Interest | 0.00 | 0 | 0.00 | 0\% | 39.81 | 0 | (39.81) | 0\% |
| Operating Supplies | \$90.95 | 158 | 67.42 | 57\% | 2,146.29 | 1,900 | (246.29) | 113\% |
| Total Supplies \& Services | \$33,194.03 | 10,676 | (22,517.66) | 311\% | 148,584.37 | 128,100 | $(20,484.37)$ | 116\% |
| Project Expense | \$2,131.50 | 22,083 | 19,951.87 | 10\% | 48,137.03 | 265,000 | 216,862.97 | 18\% |
| Fixed Asset Purchases | \$1,172.83 | 2,225 | 1,052.06 | 53\% | 21,307.69 | 26,700 | 5,392.31 | 80\% |
| Capital Equipment Reserve | \$0.00 | 475 | 475.00 | 0\% | 0.00 | 5,700 | 5,700.00 | 0\% |
| Contingency | 0.00 | 1.608 | 1.608.00 | 0\% | 011.38210 | 19,300 | 19,300.00 | 0\% |
| Total Expenditures | \$79,709.63 | \$62,758 | (16,951.48) | 127\% | 611,382.10 | 753,100 | 141,717.90 | 81\% |
| Net Revenue Over Expens | \$21.637.63 | $(19,333)$ | 40,970.78 | 112\% | (76,171.65) | (232,000) | 155,828.35 | (33)\% |

# Monterey Peninsula Water Management District Statement of Revenue Over Expense <br> For The 12 Months Ended <br> June 30, 2005 <br> Mitigation Fund 

$\begin{array}{cc}1 \text { Month Ended } & 1 \text { Month Ended } \\ \text { June 30, } 2005 & \text { June 30, } 2005\end{array}$

## Monterey Peninsula Water Management District Statement of Revenue Over Expense

For The 12 Months Ended
June 30, 2005
Mitigation Fund

|  | 1 Month Ended June 30, 2005 |  | 1 Month Ended June 30, 2005 |  |  |  | $\begin{gathered} 12 \text { Months } \\ \text { Ended June } 30 \text {, } \\ 2005 \end{gathered}$ | 2004-2005 <br> Annual <br> Budget |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Actual |  | Budget | Balance | $\%$ Used | Actual |  | Budget | Balance | $\begin{gathered} \% \\ \text { Used } \end{gathered}$ |
| Personnel Costs: |  |  |  |  |  |  |  |  |  |  |  |
| Salaries \& wages | \$ | 146,360.73 | \$ | 65,733 | \$80,627.73) | 223 | \$ 1,187,647.80 | \$ | 788,800 | (8398,847.80) | 151 |
| Manager's Auto Allowance |  | 0.00 |  | 58 | 58.00 | 0\% | 302.31 |  | 700 | 397.69 | 43\% |
| Manager's 457 Expense |  | 0.00 |  |  | 0.00 | 0\% | 93.75 |  | 0 | (93.75) | 0\% |
| Relocation Expense |  | 0.00 |  |  | 0.00 | 0\% | 1,350.00 |  | 0 | (1,350.00) | 0\% |
| Unemployment Compensati |  | 0.00 |  | 83 | 83.00 | 0\% | 0.00 |  | 1,000 | 1,000.00 | 0\% |
| Manager's Benefit Supplem |  | 0.00 |  |  | 0.00 | 0\% | 368.94 |  | 0 | (368.94) | 0\% |
| Temporary personnel |  | 0.00 |  |  | 0.00 | 0\% | 63.67 |  | 0 | (63.67) | 0\% |
| Personnel Recruitment |  | 0.00 |  | 292 | 292.00 | 0\% | 1,394.93 |  | 3,500 | 2,105.07 | 40\% |
| P.E.R.S. |  | 16,660.73 |  | 8,550 | (8,110.73) | 195 | 161,870.97 |  | 102,600 | $(59,270.97)$ | 158 |
| Workers compensation |  | 6,185.07 |  | 3,233 | $(2,952.07)$ | 191 | 50,724.81 |  | 38,800. | $(11,924.81)$ | 131 |
| Medical insurance |  | 12,152.80 |  | 8,575 | $(3,577.80)$ | 142 | 141,004.13 |  | 102,900 | $(38,104.13)$ | 137 |
| Life insurance |  | 200.96 |  | 125 | (75.96) | 161 | 2,337.66 |  | 1,500 | (837.66) | 156 |
| Moving Expenses |  | 0.00 |  |  | 0.00 | 0\% | 4,078.80 |  | - | $(4,078.80)$ | 0\% |
| Long Term Disability |  | 656.05 |  | 500 | (156.05) | 131 | 7,955.24 |  | 6,000 | $(1,955.24)$ | 133 |
| Short Term Disability |  | 147.65 |  | 108 | (39.65) | 137 | 1,746.98 |  | 1,300 | (446.98) | 134 |
| Employee Assistance Progr |  | 57.90 |  | 108 | 50.10 | 54\% | 688.04 |  | 1,300 | 611.96 | 53\% |
| Medicare Tax |  | 1,150.44 |  | 825 | (325.44) | 139 | 12,759.90 |  | 9,900 | $(2,859.90)$ | 129 |
| FICA Expense |  | 124.43 |  | - | (124:43) | 0\% | 1,896.63 |  | 0 | $(1,896.63)$ | 0\% |
| Pre-Employment Physical |  | 0.00 |  | 17 | 17.00 | 0\% | 0.00 |  | 200 | 200.00 | 0\% |
| FLSA Audit |  | 0.00 |  | 67 | 67.00 | 0\% | 0.00 |  | 800 | 800.00 | 0\% |
| Staff Development \& Trainin |  | 2,603.03 |  | 1,308 | $(1,295.03)$ | 199 | 6,013.01 |  | 15,700 | 9,686.99 | 38\% |
| Professional Dues |  | 62.37 |  | - | (62.37) | 0\% | 676.52 |  | 0 | (676.52) | 0\% |
| Comp Time Expense |  | $(1,607.43)$ |  | - | 1,607.43 | 0\% | (1,607.43) |  | 0 | 1,607.43 | 0\% |
| Personnel Contingency |  | 0.00 |  | 2,242 | 2,242.00 | 0\% | 0.00 |  | 26,900 | 26,900.00 | 0\% |
| Total Personnel Costs | \$ | 184,754.73 |  | \$91,825 | \$(92,929.62 | 201 | \$1,581,366.66 |  | 1,101,900 | \$(479,466.66 | 144 |

# Monterey Peninsula Water Management District 

 Statement of Revenue Over ExpenseFor The 12 Months Ended
June 30, 2005
Mitigation Fund

| 1 Month Ended | 1 Month | 12 Months | 2004-2005 |
| :---: | :---: | :---: | :---: |
| June 30, 2005 | Ended June | Ended June 30, | Annual |
|  | 30,2005 | 2005 | Budget |


|  |  | Actual | Budget | Balance | Used | Actual | Budget | Balance | Used |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supplies and Services: |  |  |  |  |  |  |  |  |  |
| Board Member Compensati | \$ | 3,244.50 | 1,308 | (1,936.13) | 248 | 17,400.60 | 15,700 | (1,700.60) | 111 |
| Telephone |  | 2,043.69 | 1,583 | (460.69) | 129 | 16,079.71 | 19,000 | 2,920.29 | 85\% |
| Auto insurance |  | 0.00 | 2,475 | 2,475.00 | 0\% | 28,707.28 | 29,700 | 992.72 | 97\% |
| Facility maintenance |  | 2,165.94 | 1,425 | (740.94) | 152 | 17,134.79 | 17,100 | (34.79) | 100 |
| Membership dues |  | 1,102.50 | 433 | (669.50) | 255 | 4,789.89 | 5,200 | 410.11 | 92\% |
| Miscellaneous |  | 3,435.06 | 50 | $(3,385.06)$ | 6,87 | 4,420:82 | 600 | $(3,820.82)$ | 737 |
| Bank Charges |  | 24.52 |  | (24.52) | 0\% | 1,129.36 | 0 | $(1,129.36)$ | 0\% |
| Office Supplies |  | 1,552.22 | 2,025 | 472.78 | 77\% | 14,799.05 | 24,300 | 9,500.95 | 61\% |
| Courier Expense |  | 573.30 | 192 | (381.30) | 299 | 2,596.23 | 2,300 | (296.23) | 113 |
| Conference Expenses |  | 2,728.92 | 525 | $(2,203.92)$ | 520 | 11,241.67 | 6,300 | $(4,941.67)$ | 178 |
| Duplicating supplies |  | 656.73 | 533 | (123.73) | 123 | 3,904.02 | 6,400 | 2,495.98 | 61\% |
| Data Processing Costs |  | 16,015.81 | 3,050 | $(12,965.81)$ | 525 | 59,366.10 | 36,600 | (22,766.10) | 162 |
| Professional Fees |  | 0.00 | 2,992 | 2,991.63 | 0\% | 26,039.36 | 35,900 | 9,860.64 | 73\% |
| Legal notices |  | 1,647.65 | 733 | (914.65) | 225 | 7,505.27 | 8,800 | 1,294.73 | 85\% |
| Utilities |  | 2,460.78 | 1,075 | (1,385.78) | 229 | 13,584.98 | 12,900 | (684.98) | 105 |
| Rent |  | 833.86 | 1,183 | 349.14 | 70\% | 10,954.62 | 14,200 | 3,245.38 | 77\% |
| Legal |  | 38,463.03 | 9,183 | $(29,280.03)$ | 419 | 92,142.20 | 110,200 | 18,057.80 | 84\% |
| Travel Expenses |  | 693.91 | 858 | 164.46 | 81\% | 7,557.24 | 10,300. | 2,742.76 | 73\% |
| Interest expense |  | 0.00 |  | 0.00 | 0\% | 147.54 | 0 | (147.54) | 0\% |
| Transportation Vehicle Exp |  | 3,145.16 | 1,583 | $(1,561.79)$ | 199 | 16,206.55 | 19,000 | 2,793.45 | 85\% |
| Operating Supplies |  | 956.57 | 567 | (389.94) | 169 | 10,598.73 | 6,800 | (3,798.73) | 156 |
| Total Supplies \& Services | \$ | 81,744.15 | 31,773 | (49,970.78) | 257 | 366,306.01 | 381,300 | 14,993.99 | 96\% |
| Project Expense | \$ | 75,801.48 | 68,350 | $(7,451.26)$ | 111 | 430,068.41 | 820,200 | 390,131.59 | 52\% |
| Fixed Asset Purchases |  | 4,346.38 | 5,542 | 1,195.25 | 78\% | 48,579.65 | 66,500 | 17,920.35 | 73\% |
| Capital Equipment Reserve |  | 0.00 | 3,750 | 3,750.00 | 0\% | 0.00 | 45,000 | 45,000.00 | 0\% |
| Harris Ct Purchase Payback |  | 0.00 | 6,650 | 6,650.00 | 0\% | 0.00 | 79,800 | 79,800.00 | 0\% |
| Contingency |  | 0.00 | 5.208 | 5,208.00 | 0\% | 19,633.00 | 2557,500 | $\begin{array}{r}42.867 .00 \\ \hline 111.246 .27\end{array}$ | 31\% |
| Total Expenditures | \$ | 346,646.74 | \$213,101 | (133,546.19 | 163 | 2,445,953.73 | 2,557,200 | 111,246.27 | 96\% |
| Net Revenue Over Expens | \$ | 19,053.67 | $(44,051)$ | 63.104.22 | 43\% | (788,208.26) | $(528,600)$ | (259.608.26) | (149) |

