



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2014-2015 Period Ending: 08/31/2014

EXHIBIT 5-E

Level2 Revenue	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R100 - Water Supply Charge	0.00	283,220.00	-283,220.00	0.00 %	0.00	3,400,000.00	-3,400,000.00	0.00 %
R110 - Mitigation Revenue	0.00	165,100.60	-165,100.60	0.00 %	0.00	1,982,000.00	-1,982,000.00	0.00 %
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	5,195.33	6,247.50	-1,052.17	-83.16 %	10,309.28	75,000.00	-64,690.72	-13.75 %
R140 - Connection Charges	9,969.13	14,577.50	-4,608.37	-68.39 %	19,175.36	175,000.00	-155,824.64	-10.96 %
R150 - Permit Processing Fee	10,875.00	14,577.50	-3,702.50	-74.60 %	25,308.00	175,000.00	-149,692.00	-14.46 %
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	2,986.00	4,664.80	-1,678.80	-64.01 %	4,242.00	56,000.00	-51,758.00	-7.58 %
R200 - Recording Fees	854.00	666.40	187.60	-128.15 %	2,462.00	8,000.00	-5,538.00	-30.78 %
R210 - Legal Fees	57.00	1,249.50	-1,192.50	-4.56 %	228.00	15,000.00	-14,772.00	-1.52 %
R220 - Copy Fee	24.65	0.00	24.65	0.00 %	24.65	0.00	24.65	0.00 %
R230 - Miscellaneous - Other	0.00	1,249.50	-1,249.50	0.00 %	200.00	15,000.00	-14,800.00	-1.33 %
R250 - Interest Income	-5,058.99	1,249.49	-6,308.48	404.88 %	-5,051.71	15,000.00	-20,051.71	33.68 %
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	62,250.75	58,310.00	3,940.75	-106.76 %	116,392.57	700,000.00	-583,607.43	-16.63 %
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 %	410.34	618,000.00	-617,589.66	-0.07 %
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 %
Total Revenue:	87,152.87	910,968.78	-823,815.91	-9.57 %	175,200.49	10,936,000.00	-10,760,799.51	-1.60 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2 Expense	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	172,751.00	188,374.62	15,623.62	91.71 %	292,890.53	2,261,400.00	1,968,509.47	12.95 %
1110 - Manager's Auto Allowance	369.24	399.83	30.59	92.35 %	738.48	4,800.00	4,061.52	15.39 %
1120 - Manager's Deferred Comp	538.46	583.10	44.64	92.34 %	1,076.92	7,000.00	5,923.08	15.38 %
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 %	2,416.60	0.00	-2,416.60	0.00 %
1150 - Temporary Personnel	4,056.00	3,398.63	-657.37	119.34 %	7,113.60	40,800.00	33,686.40	17.44 %
1160 - PERS Retirement	32,738.82	32,936.82	198.00	99.40 %	66,229.79	395,400.00	329,170.21	16.75 %
1170 - Medical Insurance	24,379.40	32,553.64	8,174.24	74.89 %	48,758.80	390,800.00	342,041.20	12.48 %
1180 - Medical Insurance - Retirees	3,844.82	0.00	-3,844.82	0.00 %	9,855.76	0.00	-9,855.76	0.00 %
1190 - Workers Compensation	3,288.28	3,273.69	-14.59	100.45 %	6,770.38	39,300.00	32,529.62	17.23 %
1220 - Short Term Disability Insurance	174.42	0.00	-174.42	0.00 %	347.23	0.00	-347.23	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	308.64	0.00	-308.64	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	131.56	0.00	-131.56	0.00 %
1270 - FICA Tax Expense	351.54	0.00	-351.54	0.00 %	789.28	0.00	-789.28	0.00 %
1280 - Medicare Tax Expense	2,160.70	2,299.08	138.38	93.98 %	4,311.09	27,600.00	23,288.91	15.62 %
1290 - Staff Development & Training	909.00	2,557.31	1,648.31	35.55 %	1,339.00	30,700.00	29,361.00	4.36 %
1310 - Professional Dues	50.00	0.00	-50.00	0.00 %	200.00	0.00	-200.00	0.00 %
1320 - Personnel Recruitment	1,047.00	149.94	-897.06	698.28 %	1,047.00	1,800.00	753.00	58.17 %
Total Level1: 100 - Personnel Costs:	248,087.08	266,776.56	18,689.48	92.99 %	444,324.66	3,202,600.00	2,758,275.34	13.87 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,200.00	3,082.10	882.10	71.38 %	5,280.00	37,000.00	31,720.00	14.27 %
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 %	6,923.64	45,000.00	38,076.36	15.39 %
2130 - Membership Dues	249.00	2,499.00	2,250.00	9.96 %	459.00	30,000.00	29,541.00	1.53 %
2140 - Bank Charges	329.57	291.55	-38.02	113.04 %	604.31	3,500.00	2,895.69	17.27 %
2150 - Office Supplies	1,602.57	2,640.59	1,038.02	60.69 %	5,748.43	31,700.00	25,951.57	18.13 %
2160 - Meeting Expenses	-12.23	674.71	686.94	-1.81 %	201.22	8,100.00	7,898.78	2.48 %
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	1,124.45	624.75	-499.70	179.98 %	1,124.45	7,500.00	6,375.55	14.99 %
2190 - IT Supplies/Services	19,498.68	7,205.45	-12,293.23	270.61 %	20,536.16	86,500.00	65,963.84	23.74 %
2200 - Professional Fees	5,000.00	9,979.34	4,979.34	50.10 %	19,500.00	119,800.00	100,300.00	16.28 %
2210 - Legal	8,817.07	33,320.00	24,502.93	26.46 %	8,817.07	400,000.00	391,182.93	2.20 %
2220 - Legal Notices	0.00	358.19	358.19	0.00 %	0.00	4,300.00	4,300.00	0.00 %
2230 - Rent	1,689.00	1,740.97	51.97	97.01 %	3,378.00	20,900.00	17,522.00	16.16 %
2235 - Equipment Lease	1,899.49	1,416.10	-483.39	134.14 %	3,246.43	17,000.00	13,753.57	19.10 %
2240 - Telephone	3,255.87	2,782.22	-473.65	117.02 %	6,026.17	33,400.00	27,373.83	18.04 %
2250 - Utilities	4,648.88	2,940.49	-1,708.39	158.10 %	9,668.84	35,300.00	25,631.16	27.39 %
2260 - Facility Maintenance	3,295.26	2,873.84	-421.42	114.66 %	5,000.31	34,500.00	29,499.69	14.49 %
2270 - Travel Expenses	2,908.87	1,915.90	-992.97	151.83 %	4,712.70	23,000.00	18,287.30	20.49 %
2280 - Transportation	4,304.54	2,582.30	-1,722.24	166.69 %	6,254.40	31,000.00	24,745.60	20.18 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2	August		Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
	Activity	Budget						
2900 - Operating Supplies	6,561.35	1,799.28	-4,762.07	364.67 %	6,758.85	21,600.00	14,841.15	31.29 %
Total Level1: 200 - Supplies and Services:	70,817.72	84,832.67	14,014.95	83.48 %	114,353.39	1,018,400.00	904,046.61	11.23 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	233,002.54	517,376.30	284,373.76	45.04 %	389,050.26	6,211,000.00	5,821,949.74	6.26 %
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 %
Total Level1: 300 - Other Expenses:	233,002.54	559,359.48	326,356.94	41.66 %	389,897.14	6,715,000.00	6,325,102.86	5.81 %
Total Expense:	551,907.34	910,968.71	359,061.37	60.58 %	948,575.19	10,936,000.00	9,987,424.81	8.67 %
Report Total:	-464,754.47	0.07	-464,754.54		-773,374.70	0.00	-773,374.70	

Fund Summary

Fund	August Activity	August Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-174,090.07	0.04	-174,090.11		-287,547.40	0.00	-287,547.40	
26 - CONSERVATION FUND	-110,970.68	0.00	-110,970.68		-227,330.25	0.00	-227,330.25	
35 - WATER SUPPLY FUND	-179,693.72	0.03	-179,693.75		-258,497.05	0.00	-258,497.05	
Report Total:	-464,754.47	0.07	-464,754.54		-773,374.70	0.00	-773,374.70	



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Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	0.00	165,100.60	-165,100.60	0.00 %	0.00	1,982,000.00	-1,982,000.00	0.00 %
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	4,385.95	6,247.50	-1,861.55	-70.20 %	8,703.20	75,000.00	-66,296.80	-11.60 %
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	2,986.00	4,664.80	-1,678.80	-64.01 %	4,242.00	56,000.00	-51,758.00	-7.58 %
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	-828.99	537.28	-1,366.27	154.29 %	-822.04	6,450.00	-7,272.04	12.74 %
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 %	410.34	618,000.00	-617,589.66	-0.07 %
R500 - Capital Equipment Reserve	0.00	3,581.90	-3,581.90	0.00 %	0.00	43,000.00	-43,000.00	0.00 %
Total Revenue:	6,542.96	239,912.32	-233,369.36	-2.73 %	14,033.50	2,880,100.00	-2,866,066.50	-0.49 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level/2 Expense	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level: 100 - Personnel Costs								
1100 - Salaries & Wages	72,750.07	79,951.34	7,201.27	90.99 %	124,496.48	959,800.00	835,303.52	12.97 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	147.68	950.00	802.32	15.55 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	215.40	1,400.00	1,184.60	15.39 %
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 %	605.96	0.00	-605.96	0.00 %
1150 - Temporary Personnel	0.00	37.48	37.48	0.00 %	0.00	450.00	450.00	0.00 %
1160 - PERS Retirement	13,787.44	14,027.72	240.28	98.29 %	27,909.31	168,400.00	140,490.69	16.57 %
1170 - Medical Insurance	10,565.15	14,119.35	3,554.20	74.83 %	21,130.31	169,500.00	148,369.69	12.47 %
1180 - Medical Insurance - Retirees	1,748.85	0.00	-1,748.85	0.00 %	5,306.39	0.00	-5,306.39	0.00 %
1190 - Workers Compensation	2,038.56	1,957.55	-81.01	104.14 %	4,205.75	23,500.00	19,294.25	17.90 %
1220 - Short Term Disability Insurance	75.70	0.00	-75.70	0.00 %	150.82	0.00	-150.82	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	101.82	0.00	-101.82	0.00 %
1260 - Employee Assistance Program	27.84	0.00	-27.84	0.00 %	55.66	0.00	-55.66	0.00 %
1270 - FICA Tax Expense	273.81	0.00	-273.81	0.00 %	602.72	0.00	-602.72	0.00 %
1280 - Medicare Tax Expense	960.27	1,007.93	47.66	95.27 %	1,921.53	12,100.00	10,178.47	15.88 %
1290 - Staff Development & Training	710.00	1,099.56	389.56	64.57 %	710.00	13,200.00	12,490.00	5.38 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	64.50	0.00	-64.50	0.00 %
1320 - Personnel Recruitment	450.21	58.31	-391.90	772.10 %	450.21	700.00	249.79	64.32 %
Total Level: 100 - Personnel Costs:	103,923.33	112,554.95	8,631.62	92.33 %	188,074.54	1,351,200.00	1,163,125.46	13.92 %
Level: 200 - Supplies and Services								
2100 - Board Member Compensation	946.00	1,324.47	378.47	71.42 %	2,270.40	15,900.00	13,629.60	14.28 %
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 %	2,977.17	19,300.00	16,322.83	15.43 %
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	105.36	124.95	19.59	84.32 %	210.60	1,500.00	1,289.40	14.04 %
2150 - Office Supplies	681.96	1,141.20	459.24	59.76 %	2,694.47	13,700.00	11,005.53	19.67 %
2160 - Meeting Expenses	-5.27	291.54	296.81	-1.81 %	86.51	3,500.00	3,413.49	2.47 %
2170 - Printing/Photocopy	0.00	849.66	849.66	0.00 %	35.87	10,200.00	10,164.13	0.35 %
2180 - Miscellaneous Expenses	483.51	266.56	-216.95	181.39 %	483.51	3,200.00	2,716.49	15.11 %
2190 - IT Supplies/Services	8,373.49	3,098.76	-5,274.73	270.22 %	8,819.61	37,200.00	28,380.39	23.71 %
2200 - Professional Fees	2,150.00	4,289.95	2,139.95	50.12 %	8,385.00	51,500.00	43,115.00	16.28 %
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	0.00	158.27	158.27	0.00 %	0.00	1,900.00	1,900.00	0.00 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	1,598.84	9,000.00	7,401.16	17.76 %
2235 - Equipment Lease	816.78	608.09	-208.69	134.32 %	1,395.97	7,300.00	5,904.03	19.12 %
2240 - Telephone	1,423.22	1,199.52	-223.70	118.65 %	2,709.21	14,400.00	11,690.79	18.81 %
2250 - Utilities	2,012.67	1,266.16	-746.51	158.96 %	4,185.84	15,200.00	11,014.16	27.54 %
2260 - Facility Maintenance	1,450.74	1,232.83	-217.91	117.68 %	2,213.92	14,800.00	12,586.08	14.96 %
2270 - Travel Expenses	1,268.32	824.67	-443.65	153.80 %	1,418.95	9,900.00	8,481.05	14.33 %
2280 - Transportation	2,241.00	1,116.22	-1,124.78	200.77 %	3,713.84	13,400.00	9,686.16	27.72 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2	August Activity	August Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	149.99	774.69	624.70	19.36 %	177.99	9,300.00	9,122.01	1.91 %
Total Level1: 200 - Supplies and Services:	24,378.69	29,654.77	5,276.08	82.21 %	43,390.60	356,000.00	312,609.40	12.19 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	52,331.01	87,506.65	35,175.64	59.80 %	69,268.88	1,050,500.00	981,231.12	6.59 %
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 %
Total Level1: 300 - Other Expenses:	52,331.01	97,702.56	45,371.55	53.56 %	70,115.76	1,172,900.00	1,102,784.24	5.98 %
Total Expense:	180,633.03	239,912.28	59,279.25	75.29 %	301,580.90	2,880,100.00	2,578,519.10	10.47 %
Total Revenues	6,542.96	239,912.32	-233,369.36	-2.73 %	14,033.50	2,880,100.00	-2,866,066.50	-0.49 %
Total Fund: 24 - MITIGATION FUND:	-174,090.07	0.04	-174,090.11		-287,547.40	0.00	-287,547.40	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Fund: 26 - CONSERVATION FUND

Level2 Revenue	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent 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	809.38	0.00	809.38	0.00 %	1,606.08	0.00	1,606.08	0.00 %
R150 - Permit Processing Fee	10,875.00	14,577.50	-3,702.50	-74.60 %	25,308.00	175,000.00	-149,692.00	-14.46 %
R200 - Recording Fees	854.00	666.40	187.60	-128.15 %	2,462.00	8,000.00	-5,538.00	-30.78 %
R210 - Legal Fees	57.00	1,249.50	-1,192.50	-4.56 %	228.00	15,000.00	-14,772.00	-1.52 %
R250 - Interest Income	-375.00	337.36	-712.36	111.16 %	-374.84	4,050.00	-4,424.84	9.26 %
R270 - CAW - Rebates	62,250.75	58,310.00	3,940.75	-106.76 %	116,392.57	700,000.00	-583,607.43	-16.63 %
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 %
Total Revenue:	74,471.13	181,698.12	-107,226.99	-40.99 %	145,621.81	2,181,250.00	-2,035,628.19	-6.68 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2 Expense	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	42,248.16	41,733.30	-514.86	101.23 %	75,064.48	501,000.00	425,935.52	14.98 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	147.68	950.00	802.32	15.55 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	215.40	1,400.00	1,184.60	15.39 %
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 %	605.96	0.00	-605.96	0.00 %
1150 - Temporary Personnel	4,056.00	3,332.00	-724.00	121.73 %	7,113.60	40,000.00	32,886.40	17.78 %
1160 - PERS Retirement	8,012.92	7,205.45	-807.47	111.21 %	16,161.91	86,500.00	70,338.09	18.68 %
1170 - Medical Insurance	6,804.93	7,871.85	1,066.92	86.45 %	13,609.84	94,500.00	80,890.16	14.40 %
1180 - Medical Insurance - Retirees	904.95	0.00	-904.95	0.00 %	1,549.98	0.00	-1,549.98	0.00 %
1190 - Workers Compensation	162.64	174.93	12.29	92.97 %	332.58	2,100.00	1,767.42	15.84 %
1220 - Short Term Disability Insurance	44.11	0.00	-44.11	0.00 %	87.43	0.00	-87.43	0.00 %
1230 - Other Benefits	50.91	0.00	-50.91	0.00 %	101.82	0.00	-101.82	0.00 %
1260 - Employee Assistance Program	18.29	0.00	-18.29	0.00 %	36.56	0.00	-36.56	0.00 %
1270 - FICA Tax Expense	36.81	0.00	-36.81	0.00 %	88.36	0.00	-88.36	0.00 %
1280 - Medicare Tax Expense	595.67	583.10	-12.57	102.16 %	1,182.72	7,000.00	5,817.28	16.90 %
1290 - Staff Development & Training	199.00	616.42	417.42	32.28 %	629.00	7,400.00	6,771.00	8.50 %
1310 - Professional Dues	0.00	0.00	-50.00	0.00 %	86.00	0.00	-86.00	0.00 %
1320 - Personnel Recruitment	300.78	41.65	-259.13	722.16 %	300.78	500.00	199.22	60.16 %
Total Level1: 100 - Personnel Costs:	63,969.69	61,821.09	-2,148.60	103.48 %	117,314.10	742,150.00	624,835.90	15.81 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	594.00	741.37	147.37	80.12 %	1,425.60	8,900.00	7,474.40	16.02 %
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 %	1,661.72	10,800.00	9,138.28	15.39 %
2130 - Membership Dues	249.00	599.76	350.76	41.52 %	459.00	7,200.00	6,741.00	6.38 %
2140 - Bank Charges	58.80	66.64	7.84	88.24 %	117.54	800.00	682.46	14.69 %
2150 - Office Supplies	380.63	633.08	252.45	60.12 %	1,278.87	7,600.00	6,321.13	16.83 %
2160 - Meeting Expenses	-6.54	158.27	164.81	-4.13 %	48.30	1,900.00	1,851.70	2.54 %
2170 - Printing/Photocopy	0.00	474.81	474.81	0.00 %	20.02	5,700.00	5,679.98	0.35 %
2180 - Miscellaneous Expenses	269.87	149.94	-119.93	179.99 %	269.87	1,800.00	1,530.13	14.99 %
2190 - IT Supplies/Services	4,718.58	1,732.64	-2,985.94	272.33 %	4,985.73	20,800.00	15,814.27	23.97 %
2200 - Professional Fees	1,200.00	2,399.04	1,199.04	50.02 %	4,755.00	28,800.00	24,045.00	16.51 %
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	0.00	83.30	83.30	0.00 %	0.00	1,000.00	1,000.00	0.00 %
2230 - Rent	154.56	416.50	261.94	37.11 %	328.44	5,000.00	4,671.56	6.57 %
2235 - Equipment Lease	455.88	341.53	-114.35	133.48 %	790.66	4,100.00	3,309.34	19.28 %
2240 - Telephone	720.09	666.40	-53.69	108.06 %	1,330.07	8,000.00	6,669.93	16.63 %
2250 - Utilities	1,114.29	708.05	-406.24	157.37 %	2,429.24	8,500.00	6,070.76	28.58 %
2260 - Facility Maintenance	824.75	691.39	-133.36	119.29 %	1,255.11	8,300.00	7,044.89	15.12 %
2270 - Travel Expenses	528.24	458.15	-70.09	115.30 %	2,064.63	5,500.00	3,435.37	37.54 %
2280 - Transportation	1,808.18	616.42	-1,191.76	293.34 %	2,017.88	7,400.00	5,382.12	27.27 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2	August Activity	August Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	6,357.00	433.16	-5,923.84	1,467.59 %	6,498.50	5,200.00	-1,298.50	124.97 %
Total Level1: 200 - Supplies and Services:	20,254.21	19,025.72	-1,228.49	106.46 %	31,743.38	228,400.00	196,656.62	13.90 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	101,217.91	95,586.75	-5,631.16	105.89 %	223,894.58	1,147,500.00	923,605.42	19.51 %
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 %
Total Level1: 300 - Other Expenses:	101,217.91	100,851.31	-366.60	100.36 %	223,894.58	1,210,700.00	986,805.42	18.49 %
Total Expense:	185,441.81	181,698.12	-3,743.69	102.06 %	372,952.06	2,181,250.00	1,808,297.94	17.10 %
Total Revenues	74,471.13	181,698.12	-107,226.99	-40.99 %	145,621.81	2,181,250.00	-2,035,628.19	-6.68 %
Total Fund: 26 - CONSERVATION FUND:	-110,970.68	0.00	-110,970.68		-227,330.25	0.00	-227,330.25	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 35 - WATER SUPPLY FUND								
Revenue								
R100 - Water Supply Charge	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	9,969.13	14,577.50	-4,608.37	-68.39 %	19,175.36	175,000.00	-155,824.64	-10.96 %
R220 - Copy Fee	24.65	0.00	24.65	0.00 %	24.65	0.00	24.65	0.00 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	200.00	0.00	200.00	0.00 %
R250 - Interest Income	-3,855.00	374.85	-4,229.85	1,028.41 %	-3,854.83	4,500.00	-8,354.83	85.66 %
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 %
Total Revenue:	6,138.78	489,358.34	-483,219.56	-1.25 %	15,545.18	5,874,650.00	-5,859,104.82	-0.26 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2 Expense	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	57,752.77	66,689.98	8,937.21	86.60 %	93,329.57	800,600.00	707,270.43	11.66 %
1110 - Manager's Auto Allowance	221.56	241.57	20.01	91.72 %	443.12	2,900.00	2,456.88	15.28 %
1120 - Manager's Deferred Comp	323.06	349.86	26.80	92.34 %	646.12	4,200.00	3,553.88	15.38 %
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 %	1,204.68	0.00	-1,204.68	0.00 %
1150 - Temporary Personnel	0.00	29.15	29.15	0.00 %	0.00	350.00	350.00	0.00 %
1160 - PERS Retirement	10,938.46	11,703.65	765.19	93.46 %	22,158.57	140,500.00	118,341.43	15.77 %
1170 - Medical Insurance	7,009.32	10,562.44	3,553.12	66.36 %	14,018.65	126,800.00	112,781.35	11.06 %
1180 - Medical Insurance - Retirees	1,191.02	0.00	-1,191.02	0.00 %	2,999.39	0.00	-2,999.39	0.00 %
1190 - Workers Compensation	1,087.08	1,141.21	54.13	95.26 %	2,232.05	13,700.00	11,467.95	16.29 %
1220 - Short Term Disability Insurance	54.61	0.00	-54.61	0.00 %	108.98	0.00	-108.98	0.00 %
1230 - Other Benefits	52.50	0.00	-52.50	0.00 %	105.00	0.00	-105.00	0.00 %
1260 - Employee Assistance Program	19.65	0.00	-19.65	0.00 %	39.34	0.00	-39.34	0.00 %
1270 - FICA Tax Expense	40.92	0.00	-40.92	0.00 %	98.20	0.00	-98.20	0.00 %
1280 - Medicare Tax Expense	604.76	708.05	103.29	85.41 %	1,206.84	8,500.00	7,293.16	14.20 %
1290 - Staff Development & Training	0.00	841.33	841.33	0.00 %	0.00	10,100.00	10,100.00	0.00 %
1310 - Professional Dues	0.00	0.00	0.00	0.00 %	49.50	0.00	-49.50	0.00 %
1320 - Personnel Recruitment	296.01	49.98	-246.03	592.26 %	296.01	600.00	303.99	49.34 %
Total Level1: 100 - Personnel Costs:	80,194.06	92,400.52	12,206.46	86.79 %	138,936.02	1,109,250.00	970,313.98	12.53 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	660.00	1,016.26	356.26	64.94 %	1,584.00	12,200.00	10,616.00	12.98 %
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 %	2,284.75	14,900.00	12,615.25	15.33 %
2130 - Membership Dues	0.00	824.67	824.67	0.00 %	0.00	9,900.00	9,900.00	0.00 %
2140 - Bank Charges	165.41	99.96	-65.45	165.48 %	276.17	1,200.00	923.83	23.01 %
2150 - Office Supplies	539.98	866.31	326.33	62.33 %	1,775.09	10,400.00	8,624.91	17.07 %
2160 - Meeting Expenses	-0.42	224.90	225.32	-0.19 %	66.41	2,700.00	2,633.59	2.46 %
2170 - Printing/Photocopy	0.00	658.07	658.07	0.00 %	27.52	7,900.00	7,872.48	0.35 %
2180 - Miscellaneous Expenses	371.07	208.25	-162.82	178.18 %	371.07	2,500.00	2,128.93	14.84 %
2190 - IT Supplies/Services	6,406.61	2,374.05	-4,032.56	269.86 %	6,730.82	28,500.00	21,769.18	23.62 %
2200 - Professional Fees	1,650.00	3,290.35	1,640.35	50.15 %	6,360.00	39,500.00	33,140.00	16.10 %
2210 - Legal	8,817.07	19,159.00	10,341.93	46.02 %	8,817.07	230,000.00	221,182.93	3.83 %
2220 - Legal Notices	0.00	116.62	116.62	0.00 %	0.00	1,400.00	1,400.00	0.00 %
2230 - Rent	735.02	574.77	-160.25	127.88 %	1,450.72	6,900.00	5,449.28	21.02 %
2235 - Equipment Lease	626.83	466.48	-160.35	134.37 %	1,059.80	5,600.00	4,540.20	18.93 %
2240 - Telephone	1,112.56	916.30	-196.26	121.42 %	1,986.89	11,000.00	9,013.11	18.06 %
2250 - Utilities	1,521.92	966.28	-555.64	157.50 %	3,053.76	11,600.00	8,546.24	26.33 %
2260 - Facility Maintenance	1,019.77	949.62	-70.15	107.39 %	1,531.28	11,400.00	9,868.72	13.43 %
2270 - Travel Expenses	1,112.31	633.08	-479.23	175.70 %	1,229.12	7,600.00	6,370.88	16.17 %
2280 - Transportation	255.36	849.66	594.30	30.05 %	522.68	10,200.00	9,677.32	5.12 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 08/31/2014

Level2	August Activity	August Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2900 - Operating Supplies	54.36	591.43	537.07	9.19 %	82.36	7,100.00	7,017.64	1.16 %
Total Level1: 200 - Supplies and Services:	26,184.82	36,152.18	9,967.36	72.43 %	39,219.41	434,000.00	394,780.59	9.04 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	79,453.62	334,282.90	254,829.28	23.77 %	95,886.80	4,013,000.00	3,917,113.20	2.39 %
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 %
Total Level1: 300 - Other Expenses:	79,453.62	360,805.61	281,351.99	22.02 %	95,886.80	4,331,400.00	4,235,513.20	2.21 %
Total Expense:	185,832.50	489,358.31	303,525.81	37.97 %	274,042.23	5,874,650.00	5,600,607.77	4.66 %
Total Revenues	6,138.78	489,358.34	-483,219.56	-1.25 %	15,545.18	5,874,650.00	-5,859,104.82	-0.26 %
Total Fund: 35 - WATER SUPPLY FUND:	-179,693.72	0.03	-179,693.75		-258,497.05	0.00	-258,497.05	
Report Total:	-464,754.47	0.07	-464,754.54		-773,374.70	0.00	-773,374.70	

Fund Summary

Fund	August		August		Variance		YTD		Variance		Percent	
	Activity	Budget	Activity	Budget	Favorable (Unfavorable)	Used	Activity	Total Budget	(Unfavorable)	Used	Used	Used
24 - MITIGATION FUND	-174,090.07	0.04	-174,090.11		-174,090.11		-287,547.40	0.00	-287,547.40			
26 - CONSERVATION FUND	-110,970.68	0.00	-110,970.68		-110,970.68		-227,330.25	0.00	-227,330.25			
35 - WATER SUPPLY FUND	-179,693.72	0.03	-179,693.75		-179,693.75		-258,497.05	0.00	-258,497.05			
Report Total:	-464,754.47	0.07	-464,754.54		-464,754.54		-773,374.70	0.00	-773,374.70			