EXHIBIT 8-E

Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense

Group Summary

For Fiscal: 2014-2015 Period Ending: 10/31/2014

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	0.01	283,220.00	-283,219.99	0.00 %	0.01	3,400,000.00	-3,399,999.99	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	4,279.65	6,247.50	-1,967.85	-68.50 %	19,236.18	75,000.00	-55,763.82	-25.65 %
R140 - Connection Charges	35,757.22	14,577.50	21,179.72	-245.29 %	62,929.82	175,000.00	-112,070.18	-35.96 %
R150 - Permit Processing Fee	18,599.00	14,577.50	4,021.50	-127.59 %	55,214.00	175,000.00	-119,786.00	-31.55 %
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	1,141.00	4,664.80	-3,523.80	-24.46 %	10,455.00	56,000.00	-45,545.00	-18.67 %
R200 - Recording Fees	1,135.00	666.40	468.60	-170.32 %	4,171.00	8,000.00	-3,829.00	-52.14 %
R210 - Legal Fees	171.00	1,249.50	-1,078.50	-13.69 %	471.00	15,000.00	-14,529.00	-3.14 %
R220 - Copy Fee	17.80	0.00	17.80	0.00 %	62.05	0.00	62.05	0.00 %
R230 - Miscellaneous - Other	300.00	1,249.50	-949.50	-24.01 %	642.17	15,000.00	-14,357.83	-4.28 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	6,328.74	0.00	6,328.74	0.00 %
R250 - Interest Income	3,591.13	1,249.49	2,341.64	-287.41 %	5,800.93	15,000.00	-9,199.07	-38.67 %
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	51,270.83	58,310.00	-7,039.17	-87.93 %	236,730.63	700,000.00	-463,269.37	-33.82 %
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	2,703.00	51,479.40	-48,776.40	-5.25 %	2,703.00	618,000.00	-615,297.00	-0.44 %
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:	**276,265.64**	**910,968.78**	**-634,703.14**	**-30.33 %**	**563,544.53**	**10,936,000.00**	**-10,372,455.47**	**-5.15 %**

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	275,902.47	188,374.62	-87,527.85	146.46 %	741,231.15	2,261,400.00	1,520,168.85	32.78 %
1110 - Manager's Auto Allowance	553.86	399.83	-154.03	138.52 %	1,661.58	4,800.00	3,138.42	34.62 %
1120 - Manager's Deferred Comp	807.69	583.10	-224.59	138.52 %	2,423.07	7,000.00	4,576.93	34.62 %
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	1,812.45	0.00	-1,812.45	0.00 %	5,437.35	0.00	-5,437.35	0.00 %
1150 - Temporary Personnel	3,244.80	3,398.63	153.83	95.47 %	13,440.96	40,800.00	27,359.04	32.94 %
1160 - PERS Retirement	47,423.01	32,936.82	-14,486.19	143.98 %	145,228.85	395,400.00	250,171.15	36.73 %
1170 - Medical Insurance	24,379.40	32,553.64	8,174.24	74.89 %	97,517.60	390,800.00	293,282.40	24.95 %
1180 - Medical Insurance - Retirees	6,975.94	0.00	-6,975.94	0.00 %	21,590.25	0.00	-21,590.25	0.00 %
1190 - Workers Compensation	4,609.25	3,273.69	-1,335.56	140.80 %	14,421.39	39,300.00	24,878.61	36.70 %
1220 - Short Term Disability Insurance	175.53	0.00	-175.53	0.00 %	696.70	0.00	-696.70	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	617.28	0.00	-617.28	0.00 %
1260 - Employee Assistance Program	67.05	0.00	-67.05	0.00 %	264.39	0.00	-264.39	0.00 %
1270 - FICA Tax Expense	422.43	0.00	-422.43	0.00 %	1,547.89	0.00	-1,547.89	0.00 %
1280 - Medicare Tax Expense	3,508.82	2,299.08	-1,209.74	152.62 %	9,974.06	27,600.00	17,625.94	36.14 %
1290 - Staff Development & Training	381.86	2,557.31	2,175.45	14.93 %	1,840.46	30,700.00	28,859.54	5.99 %
1300 - Conference Registration	0.00	0.00	0.00	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	96.25	149.94	53.69	64.19 %	1,733.25	1,800.00	66.75	96.29 %
Total Level1: 100 - Personnel Costs:	**370,515.13**	**266,776.56**	**-103,738.57**	**138.89 %**	**1,061,421.23**	**3,202,600.00**	**2,141,178.77**	**33.14 %**
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,980.00	3,082.10	1,102.10	64.24 %	9,570.00	37,000.00	27,430.00	25.86 %
2110 - Board Expenses	30.00	374.85	344.85	8.00 %	60.00	4,500.00	4,440.00	1.33 %
2120 - Insurance Expense	4,477.87	3,748.50	-729.37	119.46 %	14,846.86	45,000.00	30,153.14	32.99 %
2130 - Membership Dues	0.00	2,499.00	2,499.00	0.00 %	1,410.00	30,000.00	28,590.00	4.70 %
2135 - Public Outreach	1,200.00	0.00	-1,200.00	0.00 %	1,200.00	0.00	-1,200.00	0.00 %
2140 - Bank Charges	295.45	291.55	-3.90	101.34 %	1,191.19	3,500.00	2,308.81	34.03 %
2150 - Office Supplies	3,404.93	2,640.59	-764.34	128.95 %	12,492.16	31,700.00	19,207.84	39.41 %
2160 - Meeting Expenses	323.27	674.71	351.44	47.91 %	1,064.24	8,100.00	7,035.76	13.14 %
2170 - Printing/Photocopy	92.21	1,982.54	1,890.33	4.65 %	175.62	23,800.00	23,624.38	0.74 %
2180 - Miscellaneous Expenses	191.02	624.75	433.73	30.58 %	2,600.35	7,500.00	4,899.65	34.67 %
2190 - IT Supplies/Services	13,690.36	7,205.45	-6,484.91	190.00 %	35,149.04	86,500.00	51,350.96	40.63 %
2200 - Professional Fees	13,600.00	9,979.34	-3,620.66	136.28 %	41,500.00	119,800.00	78,300.00	34.64 %
2210 - Legal	105,800.66	33,320.00	-72,480.66	317.53 %	115,352.73	400,000.00	284,647.27	28.84 %
2220 - Legal Notices	0.00	358.19	358.19	0.00 %	230.61	4,300.00	4,069.39	5.36 %
2230 - Rent	1,689.00	1,740.97	51.97	97.01 %	6,756.00	20,900.00	14,144.00	32.33 %
2235 - Equipment Lease	1,453.44	1,416.10	-37.34	102.64 %	4,806.37	17,000.00	12,193.63	28.27 %
2240 - Telephone	4,476.43	2,782.22	-1,694.21	160.89 %	14,928.76	33,400.00	18,471.24	44.70 %
2250 - Utilities	3,639.18	2,940.49	-698.69	123.76 %	17,407.90	35,300.00	17,892.10	49.31 %
2260 - Facility Maintenance	2,783.01	2,873.84	90.83	96.84 %	9,734.08	34,500.00	24,765.92	28.21 %

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	2,268.20	1,915.90	-352.30	118.39 %	7,404.26	23,000.00	15,595.74	32.19 %
2280 - Transportation	1,144.24	2,582.30	1,438.06	44.31 %	8,850.43	31,000.00	22,149.57	28.55 %
2900 - Operating Supplies	759.87	1,799.28	1,039.41	42.23 %	8,303.89	21,600.00	13,296.11	38.44 %
Total Level1: 200 - Supplies and Services:	**163,299.14**	**84,832.67**	**-78,466.47**	**192.50 %**	**315,034.49**	**1,018,400.00**	**703,365.51**	**30.93 %**
Level1: 300 - Other Expenses								
3000 - Project Expenses	289,709.70	517,376.30	227,666.60	56.00 %	797,869.45	6,211,000.00	5,413,130.55	12.85 %
4000 - Fixed Asset Purchases	1,306.64	16,576.69	15,270.05	7.88 %	2,153.52	199,000.00	196,846.48	1.08 %
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:	**291,016.34**	**559,359.48**	**268,343.14**	**52.03 %**	**800,022.97**	**6,715,000.00**	**5,914,977.03**	**11.91 %**
Total Expense:	**824,830.61**	**910,968.71**	**86,138.10**	**90.54 %**	**2,176,478.69**	**10,936,000.00**	**8,759,521.31**	**19.90 %**
Report Total:	**-548,564.97**	**0.07**	**-548,565.04**		**-1,612,934.16**	**0.00**	**-1,612,934.16**	

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-179,240.18	0.04	-179,240.22		-585,333.61	0.00	-585,333.61	
26 - CONSERVATION FUND	-152,316.48	0.00	-152,316.48		-451,654.97	0.00	-451,654.97	
35 - WATER SUPPLY FUND	-217,008.31	0.03	-217,008.34		-575,945.58	0.00	-575,945.58	
Report Total:	**-548,564.97**	**0.07**	**-548,565.04**		**-1,612,934.16**	**0.00**	**-1,612,934.16**	

Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense

Group Summary

For Fiscal: 2014-2015 Period Ending: 10/31/2014

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
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	3,612.93	6,247.50	-2,634.57	-57.83 %	16,239.39	75,000.00	-58,760.61	-21.65 %
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	1,141.00	4,664.80	-3,523.80	-24.46 %	10,455.00	56,000.00	-45,545.00	-18.67 %
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	745.19	537.28	207.91	-138.70 %	921.88	6,450.00	-5,528.12	-14.29 %
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	783.00	51,479.40	-50,696.40	-1.52 %	783.00	618,000.00	-617,217.00	-0.13 %
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:	**163,582.12**	**239,912.32**	**-76,330.20**	**-68.18 %**	**187,199.27**	**2,880,100.00**	**-2,692,900.73**	**-6.50 %**

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	113,373.54	79,951.34	-33,422.20	141.80 %	310,345.64	959,800.00	649,454.36	32.33 %
1110 - Manager's Auto Allowance	110.76	79.13	-31.63	139.97 %	332.28	950.00	617.72	34.98 %
1120 - Manager's Deferred Comp	161.55	116.62	-44.93	138.53 %	484.65	1,400.00	915.35	34.62 %
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	454.47	0.00	-454.47	0.00 %	1,363.41	0.00	-1,363.41	0.00 %
1150 - Temporary Personnel	0.00	37.48	37.48	0.00 %	0.00	450.00	450.00	0.00 %
1160 - PERS Retirement	19,813.61	14,027.72	-5,785.89	141.25 %	61,025.79	168,400.00	107,374.21	36.24 %
1170 - Medical Insurance	10,565.14	14,119.35	3,554.21	74.83 %	42,260.50	169,500.00	127,239.50	24.93 %
1180 - Medical Insurance - Retirees	3,604.48	0.00	-3,604.48	0.00 %	11,301.94	0.00	-11,301.94	0.00 %
1190 - Workers Compensation	2,836.17	1,957.55	-878.62	144.88 %	8,922.41	23,500.00	14,577.59	37.97 %
1220 - Short Term Disability Insurance	75.43	0.00	-75.43	0.00 %	301.74	0.00	-301.74	0.00 %
1230 - Other Benefits	50.96	0.00	-50.96	0.00 %	203.72	0.00	-203.72	0.00 %
1260 - Employee Assistance Program	27.84	0.00	-27.84	0.00 %	111.30	0.00	-111.30	0.00 %
1270 - FICA Tax Expense	352.47	0.00	-352.47	0.00 %	1,209.75	0.00	-1,209.75	0.00 %
1280 - Medicare Tax Expense	1,517.24	1,007.93	-509.31	150.53 %	4,391.09	12,100.00	7,708.91	36.29 %
1290 - Staff Development & Training	279.26	1,099.56	820.30	25.40 %	1,037.33	13,200.00	12,162.67	7.86 %
1300 - Conference Registration	0.00	0.00	0.00	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	41.39	58.31	16.92	70.98 %	745.30	700.00	-45.30	106.47 %
Total Level1: 100 - Personnel Costs:	**153,264.31**	**112,554.95**	**-40,709.36**	**136.17 %**	**444,658.20**	**1,351,200.00**	**906,541.80**	**32.91 %**
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	851.40	1,324.47	473.07	64.28 %	4,115.10	15,900.00	11,784.90	25.88 %
2110 - Board Expenses	12.90	158.27	145.37	8.15 %	25.80	1,900.00	1,874.20	1.36 %
2120 - Insurance Expense	2,514.02	1,607.69	-906.33	156.37 %	6,972.69	19,300.00	12,327.31	36.13 %
2130 - Membership Dues	0.00	1,074.57	1,074.57	0.00 %	0.00	12,900.00	12,900.00	0.00 %
2135 - Public Outreach	516.00	0.00	-516.00	0.00 %	516.00	0.00	-516.00	0.00 %
2140 - Bank Charges	133.22	124.95	-8.27	106.62 %	462.68	1,500.00	1,037.32	30.85 %
2150 - Office Supplies	1,472.46	1,141.20	-331.26	129.03 %	5,598.46	13,700.00	8,101.54	40.86 %
2160 - Meeting Expenses	139.00	291.54	152.54	47.68 %	457.59	3,500.00	3,042.41	13.07 %
2170 - Printing/Photocopy	39.65	849.66	810.01	4.67 %	75.52	10,200.00	10,124.48	0.74 %
2180 - Miscellaneous Expenses	82.14	266.56	184.42	30.81 %	1,118.15	3,200.00	2,081.85	34.94 %
2190 - IT Supplies/Services	5,886.84	3,098.76	-2,788.08	189.97 %	15,103.14	37,200.00	22,096.86	40.60 %
2200 - Professional Fees	5,848.00	4,289.95	-1,558.05	136.32 %	17,845.00	51,500.00	33,655.00	34.65 %
2210 - Legal	18,305.21	7,497.00	-10,808.21	244.17 %	18,305.21	90,000.00	71,694.79	20.34 %
2220 - Legal Notices	0.00	158.27	158.27	0.00 %	99.16	1,900.00	1,800.84	5.22 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	3,197.68	9,000.00	5,802.32	35.53 %
2235 - Equipment Lease	624.98	608.09	-16.89	102.78 %	2,066.75	7,300.00	5,233.25	28.31 %
2240 - Telephone	2,013.12	1,199.52	-813.60	167.83 %	6,758.94	14,400.00	7,641.06	46.94 %
2250 - Utilities	1,567.86	1,266.16	-301.70	123.83 %	7,530.68	15,200.00	7,669.32	49.54 %
2260 - Facility Maintenance	1,226.69	1,232.83	6.14	99.50 %	4,309.43	14,800.00	10,490.57	29.12 %

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	658.76	824.67	165.91	79.88 %	2,223.57	9,900.00	7,676.43	22.46 %
2280 - Transportation	337.07	1,116.22	779.15	30.20 %	5,220.46	13,400.00	8,179.54	38.96 %
2900 - Operating Supplies	40.88	774.69	733.81	5.28 %	394.81	9,300.00	8,905.19	4.25 %
Total Level1: 200 - Supplies and Services:	**43,069.62**	**29,654.77**	**-13,414.85**	**145.24 %**	**102,396.82**	**356,000.00**	**253,603.18**	**28.76 %**
Level1: 300 - Other Expenses								
3000 - Project Expenses	146,488.37	87,506.65	-58,981.72	167.40 %	224,630.98	1,050,500.00	825,869.02	21.38 %
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:	**146,488.37**	**97,702.56**	**-48,785.81**	**149.93 %**	**225,477.86**	**1,172,900.00**	**947,422.14**	**19.22 %**
Total Expense:	**342,822.30**	**239,912.28**	**-102,910.02**	**142.89 %**	**772,532.88**	**2,880,100.00**	**2,107,567.12**	**26.82 %**
Total Revenues	**163,582.12**	**239,912.32**	**-76,330.20**	**-68.18 %**	**187,199.27**	**2,880,100.00**	**-2,692,900.73**	**-6.50 %**
Total Fund: 24 - MITIGATION FUND:	**-179,240.18**	**0.04**	**-179,240.22**		**-585,333.61**	**0.00**	**-585,333.61**	

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
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	666.72	0.00	666.72	0.00 %	2,996.79	0.00	2,996.79	0.00 %
R140 - Connection Charges	1,239.20	0.00	1,239.20	0.00 %	1,239.20	0.00	1,239.20	0.00 %
R150 - Permit Processing Fee	18,599.00	14,577.50	4,021.50	-127.59 %	55,214.00	175,000.00	-119,786.00	-31.55 %
R200 - Recording Fees	1,135.00	666.40	468.60	-170.32 %	4,171.00	8,000.00	-3,829.00	-52.14 %
R210 - Legal Fees	171.00	1,249.50	-1,078.50	-13.69 %	471.00	15,000.00	-14,529.00	-3.14 %
R230 - Miscellaneous - Other	300.00	0.00	300.00	0.00 %	300.00	0.00	300.00	0.00 %
R250 - Interest Income	426.67	337.36	89.31	-126.47 %	796.07	4,050.00	-3,253.93	-19.66 %
R270 - CAW - Rebates	51,270.83	58,310.00	-7,039.17	-87.93 %	236,730.63	700,000.00	-463,269.37	-33.82 %
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 %
R320 - Grants	1,920.00	0.00	1,920.00	0.00 %	1,920.00	0.00	1,920.00	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:	**75,728.42**	**181,698.12**	**-105,969.70**	**-41.68 %**	**303,838.69**	**2,181,250.00**	**-1,877,411.31**	**-13.93 %**

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	70,567.05	41,733.30	-28,833.75	169.09 %	187,983.04	501,000.00	313,016.96	37.52 %
1110 - Manager's Auto Allowance	110.76	79.13	-31.63	139.97 %	332.28	950.00	617.72	34.98 %
1120 - Manager's Deferred Comp	161.55	116.62	-44.93	138.53 %	484.65	1,400.00	915.35	34.62 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	454.47	0.00	-454.47	0.00 %	1,363.41	0.00	-1,363.41	0.00 %
1150 - Temporary Personnel	3,244.80	3,332.00	87.20	97.38 %	13,440.96	40,000.00	26,559.04	33.60 %
1160 - PERS Retirement	11,766.65	7,205.45	-4,561.20	163.30 %	35,643.88	86,500.00	50,856.12	41.21 %
1170 - Medical Insurance	6,804.90	7,871.85	1,066.95	86.45 %	27,219.64	94,500.00	67,280.36	28.80 %
1180 - Medical Insurance - Retirees	1,069.40	0.00	-1,069.40	0.00 %	3,416.54	0.00	-3,416.54	0.00 %
1190 - Workers Compensation	245.76	174.93	-70.83	140.49 %	729.93	2,100.00	1,370.07	34.76 %
1220 - Short Term Disability Insurance	45.41	0.00	-45.41	0.00 %	176.63	0.00	-176.63	0.00 %
1230 - Other Benefits	50.96	0.00	-50.96	0.00 %	203.72	0.00	-203.72	0.00 %
1260 - Employee Assistance Program	19.64	0.00	-19.64	0.00 %	74.52	0.00	-74.52	0.00 %
1270 - FICA Tax Expense	29.46	0.00	-29.46	0.00 %	152.18	0.00	-152.18	0.00 %
1280 - Medicare Tax Expense	998.67	583.10	-415.57	171.27 %	2,778.07	7,000.00	4,221.93	39.69 %
1290 - Staff Development & Training	43.20	616.42	573.22	7.01 %	700.90	7,400.00	6,699.10	9.47 %
1300 - Conference Registration	0.00	0.00	0.00	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	23.10	41.65	18.55	55.46 %	465.48	500.00	34.52	93.10 %
Total Level1: 100 - Personnel Costs:	**95,635.78**	**61,821.09**	**-33,814.69**	**154.70 %**	**275,562.63**	**742,150.00**	**466,587.37**	**37.13 %**
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	475.20	741.37	266.17	64.10 %	2,455.20	8,900.00	6,444.80	27.59 %
2110 - Board Expenses	7.20	91.63	84.43	7.86 %	14.40	1,100.00	1,085.60	1.31 %
2120 - Insurance Expense	826.88	899.64	72.76	91.91 %	3,315.48	10,800.00	7,484.52	30.70 %
2130 - Membership Dues	0.00	599.76	599.76	0.00 %	1,410.00	7,200.00	5,790.00	19.58 %
2135 - Public Outreach	288.00	0.00	-288.00	0.00 %	288.00	0.00	-288.00	0.00 %
2140 - Bank Charges	72.64	66.64	-6.00	109.00 %	264.02	800.00	535.98	33.00 %
2150 - Office Supplies	815.90	633.08	-182.82	128.88 %	2,897.28	7,600.00	4,702.72	38.12 %
2160 - Meeting Expenses	77.58	158.27	80.69	49.02 %	264.43	1,900.00	1,635.57	13.92 %
2170 - Printing/Photocopy	22.14	474.81	452.67	4.66 %	42.16	5,700.00	5,657.84	0.74 %
2180 - Miscellaneous Expenses	45.84	149.94	104.10	30.57 %	624.08	1,800.00	1,175.92	34.67 %
2190 - IT Supplies/Services	3,204.73	1,732.64	-1,472.09	184.96 %	8,411.87	20,800.00	12,388.13	40.44 %
2200 - Professional Fees	3,264.00	2,399.04	-864.96	136.05 %	10,035.00	28,800.00	18,765.00	34.84 %
2210 - Legal	9,979.79	6,664.00	-3,315.79	149.76 %	9,979.79	80,000.00	70,020.21	12.47 %
2220 - Legal Notices	0.00	83.30	83.30	0.00 %	55.35	1,000.00	944.65	5.54 %
2230 - Rent	154.56	416.50	261.94	37.11 %	637.56	5,000.00	4,362.44	12.75 %
2235 - Equipment Lease	360.34	341.53	-18.81	105.51 %	1,176.56	4,100.00	2,923.44	28.70 %
2240 - Telephone	960.95	666.40	-294.55	144.20 %	3,288.32	8,000.00	4,711.68	41.10 %
2250 - Utilities	865.84	708.05	-157.79	122.29 %	4,269.25	8,500.00	4,230.75	50.23 %
2260 - Facility Maintenance	667.93	691.39	23.46	96.61 %	2,391.23	8,300.00	5,908.77	28.81 %

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	1,086.13	458.15	-627.98	237.07 %	3,232.17	5,500.00	2,267.83	58.77 %
2280 - Transportation	718.01	616.42	-101.59	116.48 %	2,928.51	7,400.00	4,471.49	39.57 %
2900 - Operating Supplies	573.69	433.16	-140.53	132.44 %	7,495.69	5,200.00	-2,295.69	144.15 %
Total Level1: 200 - Supplies and Services:	**24,467.35**	**19,025.72**	**-5,441.63**	**128.60 %**	**65,476.35**	**228,400.00**	**162,923.65**	**28.67 %**
Level1: 300 - Other Expenses								
3000 - Project Expenses	106,635.13	95,586.75	-11,048.38	111.56 %	413,148.04	1,147,500.00	734,351.96	36.00 %
4000 - Fixed Asset Purchases	1,306.64	2,590.63	1,283.99	50.44 %	1,306.64	31,100.00	29,793.36	4.20 %
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:	**107,941.77**	**100,851.31**	**-7,090.46**	**107.03 %**	**414,454.68**	**1,210,700.00**	**796,245.32**	**34.23 %**
Total Expense:	**228,044.90**	**181,698.12**	**-46,346.78**	**125.51 %**	**755,493.66**	**2,181,250.00**	**1,425,756.34**	**34.64 %**
Total Revenues	**75,728.42**	**181,698.12**	**-105,969.70**	**-41.68 %**	**303,838.69**	**2,181,250.00**	**-1,877,411.31**	**-13.93 %**
Total Fund: 26 - CONSERVATION FUND:	**-152,316.48**	**0.00**	**-152,316.48**		**-451,654.97**	**0.00**	**-451,654.97**	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 10/31/2014

Level2	October Activity	October 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	0.01	283,220.00	-283,219.99	0.00 %	0.01	3,400,000.00	-3,399,999.99	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	34,518.02	14,577.50	19,940.52	-236.79 %	61,690.62	175,000.00	-113,309.38	-35.25 %
R220 - Copy Fee	17.80	0.00	17.80	0.00 %	62.05	0.00	62.05	0.00 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	342.17	0.00	342.17	0.00 %
R240 - Insurance Refunds	0.00	0.00	0.00	0.00 %	6,328.74	0.00	6,328.74	0.00 %
R250 - Interest Income	2,419.27	374.85	2,044.42	-645.40 %	4,082.98	4,500.00	-417.02	-90.73 %
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:	**36,955.10**	**489,358.34**	**-452,403.24**	**-7.55 %**	**72,506.57**	**5,874,650.00**	**-5,802,143.43**	**-1.23 %**

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	91,961.88	66,689.98	-25,271.90	137.89 %	242,902.47	800,600.00	557,697.53	30.34 %
1110 - Manager's Auto Allowance	332.34	241.57	-90.77	137.58 %	997.02	2,900.00	1,902.98	34.38 %
1120 - Manager's Deferred Comp	484.59	349.86	-134.73	138.51 %	1,453.77	4,200.00	2,746.23	34.61 %
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	903.51	0.00	-903.51	0.00 %	2,710.53	0.00	-2,710.53	0.00 %
1150 - Temporary Personnel	0.00	29.15	29.15	0.00 %	0.00	350.00	350.00	0.00 %
1160 - PERS Retirement	15,842.75	11,703.65	-4,139.10	135.37 %	48,559.18	140,500.00	91,940.82	34.56 %
1170 - Medical Insurance	7,009.36	10,562.44	3,553.08	66.36 %	28,037.46	126,800.00	98,762.54	22.11 %
1180 - Medical Insurance - Retirees	2,302.06	0.00	-2,302.06	0.00 %	6,871.77	0.00	-6,871.77	0.00 %
1190 - Workers Compensation	1,527.32	1,141.21	-386.11	133.83 %	4,769.05	13,700.00	8,930.95	34.81 %
1220 - Short Term Disability Insurance	54.69	0.00	-54.69	0.00 %	218.33	0.00	-218.33	0.00 %
1230 - Other Benefits	52.40	0.00	-52.40	0.00 %	209.84	0.00	-209.84	0.00 %
1260 - Employee Assistance Program	19.57	0.00	-19.57	0.00 %	78.57	0.00	-78.57	0.00 %
1270 - FICA Tax Expense	40.50	0.00	-40.50	0.00 %	185.96	0.00	-185.96	0.00 %
1280 - Medicare Tax Expense	992.91	708.05	-284.86	140.23 %	2,804.90	8,500.00	5,695.10	33.00 %
1290 - Staff Development & Training	59.40	841.33	781.93	7.06 %	102.23	10,100.00	9,997.77	1.01 %
1300 - Conference Registration	0.00	0.00	0.00	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	31.76	49.98	18.22	63.55 %	522.47	600.00	77.53	87.08 %
Total Level1: 100 - Personnel Costs:	**121,615.04**	**92,400.52**	**-29,214.52**	**131.62 %**	**341,200.40**	**1,109,250.00**	**768,049.60**	**30.76 %**
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	653.40	1,016.26	362.86	64.29 %	2,999.70	12,200.00	9,200.30	24.59 %
2110 - Board Expenses	9.90	124.95	115.05	7.92 %	19.80	1,500.00	1,480.20	1.32 %
2120 - Insurance Expense	1,136.97	1,241.17	104.20	91.60 %	4,558.69	14,900.00	10,341.31	30.60 %
2130 - Membership Dues	0.00	824.67	824.67	0.00 %	0.00	9,900.00	9,900.00	0.00 %
2135 - Public Outreach	396.00	0.00	-396.00	0.00 %	396.00	0.00	-396.00	0.00 %
2140 - Bank Charges	89.59	99.96	10.37	89.63 %	464.49	1,200.00	735.51	38.71 %
2150 - Office Supplies	1,116.57	866.31	-250.26	128.89 %	3,996.42	10,400.00	6,403.58	38.43 %
2160 - Meeting Expenses	106.69	224.90	118.21	47.44 %	342.22	2,700.00	2,357.78	12.67 %
2170 - Printing/Photocopy	30.42	658.07	627.65	4.62 %	57.94	7,900.00	7,842.06	0.73 %
2180 - Miscellaneous Expenses	63.04	208.25	145.21	30.27 %	858.12	2,500.00	1,641.88	34.32 %
2190 - IT Supplies/Services	4,598.79	2,374.05	-2,224.74	193.71 %	11,634.03	28,500.00	16,865.97	40.82 %
2200 - Professional Fees	4,488.00	3,290.35	-1,197.65	136.40 %	13,620.00	39,500.00	25,880.00	34.48 %
2210 - Legal	77,515.66	19,159.00	-58,356.66	404.59 %	87,067.73	230,000.00	142,932.27	37.86 %
2220 - Legal Notices	0.00	116.62	116.62	0.00 %	76.10	1,400.00	1,323.90	5.44 %
2230 - Rent	735.02	574.77	-160.25	127.88 %	2,920.76	6,900.00	3,979.24	42.33 %
2235 - Equipment Lease	468.12	466.48	-1.64	100.35 %	1,563.06	5,600.00	4,036.94	27.91 %
2240 - Telephone	1,502.36	916.30	-586.06	163.96 %	4,881.50	11,000.00	6,118.50	44.38 %
2250 - Utilities	1,205.48	966.28	-239.20	124.75 %	5,607.97	11,600.00	5,992.03	48.34 %
2260 - Facility Maintenance	888.39	949.62	61.23	93.55 %	3,033.42	11,400.00	8,366.58	26.61 %

Level2	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	523.31	633.08	109.77	82.66 %	1,948.52	7,600.00	5,651.48	25.64 %
2280 - Transportation	89.16	849.66	760.50	10.49 %	701.46	10,200.00	9,498.54	6.88 %
2900 - Operating Supplies	145.30	591.43	446.13	24.57 %	413.39	7,100.00	6,686.61	5.82 %
Total Level1: 200 - Supplies and Services:	**95,762.17**	**36,152.18**	**-59,609.99**	**264.89 %**	**147,161.32**	**434,000.00**	**286,838.68**	**33.91 %**
Level1: 300 - Other Expenses								
3000 - Project Expenses	36,586.20	334,282.90	297,696.70	10.94 %	160,090.43	4,013,000.00	3,852,909.57	3.99 %
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:	**36,586.20**	**360,805.61**	**324,219.41**	**10.14 %**	**160,090.43**	**4,331,400.00**	**4,171,309.57**	**3.70 %**
Total Expense:	**253,963.41**	**489,358.31**	**235,394.90**	**51.90 %**	**648,452.15**	**5,874,650.00**	**5,226,197.85**	**11.04 %**
Total Revenues	**36,955.10**	**489,358.34**	**-452,403.24**	**-7.55 %**	**72,506.57**	**5,874,650.00**	**-5,802,143.43**	**-1.23 %**
Total Fund: 35 - WATER SUPPLY FUND:	**-217,008.31**	**0.03**	**-217,008.34**		**-575,945.58**	**0.00**	**-575,945.58**	
Report Total:	**-548,564.97**	**0.07**	**-548,565.04**		**-1,612,934.16**	**0.00**	**-1,612,934.16**	

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-179,240.18	0.04	-179,240.22		-585,333.61	0.00	-585,333.61	
26 - CONSERVATION FUND	-152,316.48	0.00	-152,316.48		-451,654.97	0.00	-451,654.97	
35 - WATER SUPPLY FUND	-217,008.31	0.03	-217,008.34		-575,945.58	0.00	-575,945.58	
Report Total:	**-548,564.97**	**0.07**	**-548,565.04**		**-1,612,934.16**	**0.00**	**-1,612,934.16**	