

EXHIBIT 13-E

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2013-2014 Period Ending: 08/31/2013



Monterey Peninsula Water Mgmt District

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
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 %
R110 - Mitigation Revenue	0.00	150,089.94	(150,089.94)	0.00 %	0.00	1,801,800.00	(1,801,800.00)	0.00 %
R120 - Property Taxes Revenues	0.00	116,869.89	(116,869.89)	0.00 %	0.00	1,403,000.00	(1,403,000.00)	0.00 %
R130 - User Fees	5,798.90	8,330.00	(2,531.10)	-69.61 %	5,798.90	100,000.00	(94,201.10)	-5.80 %
R140 - Connection Charges	25,761.75	14,577.50	11,184.25	-176.72 %	31,610.97	175,000.00	(143,389.03)	-18.06 %
R150 - Permit Processing Fee	15,613.00	14,577.50	1,035.50	-107.10 %	30,378.00	175,000.00	(144,622.00)	-17.36 %
R160 - Well Registration Fee	25.00	0.00	25.00	0.00 %	50.00	0.00	50.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	7,268.00	4,664.80	2,603.20	-155.81 %	7,888.00	56,000.00	(48,112.00)	-14.09 %
R200 - Recording Fees	1,601.00	499.80	1,101.20	-320.33 %	2,707.00	6,000.00	(3,293.00)	-45.12 %
R210 - Legal Fees	2,964.00	1,249.50	1,714.50	-237.21 %	5,586.00	15,000.00	(9,414.00)	-37.24 %
R220 - Copy Fee	16.50	0.00	16.50	0.00 %	43.00	0.00	43.00	0.00 %
R230 - Miscellaneous - Other	83.25	1,249.50	(1,166.25)	-6.66 %	83.25	15,000.00	(14,916.75)	-0.56 %
R250 - Interest Income	26.35	833.00	(806.65)	-3.16 %	37.23	10,000.00	(9,962.77)	-0.37 %
R260 - CAW - ASR	0.00	197,588.59	(197,588.59)	0.00 %	0.00	2,372,012.00	(2,372,012.00)	0.00 %
R270 - CAW - Rebates	130,626.64	62,475.00	68,151.64	-209.09 %	155,091.61	750,000.00	(594,908.39)	-20.68 %
R280 - CAW - Conservation	0.00	58,409.96	(58,409.96)	0.00 %	0.00	701,200.00	(701,200.00)	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	7,830.20	(7,830.20)	0.00 %	0.00	94,000.00	(94,000.00)	0.00 %
R310 - Other Reimbursements	0.00	3,186.22	(3,186.22)	0.00 %	12,601.00	38,250.00	(25,649.00)	-32.94 %
R320 - Grants	2,834.00	107,551.37	(104,717.37)	-2.64 %	2,834.00	1,291,133.00	(1,288,299.00)	-0.22 %
R400 - Line of Credit Proceeds	0.00	124,625.21	(124,625.21)	0.00 %	0.00	1,496,101.00	(1,496,101.00)	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	117,721.05	(117,721.05)	0.00 %	0.00	1,413,218.00	(1,413,218.00)	0.00 %
Total Revenue:	192,618.39	1,276,132.13	(1,083,513.74)	-15.09 %	254,733.96	15,319,714.00	(15,064,980.04)	-1.66 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

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	186,615.33	179,070.01	(7,545.32)	104.21 %	282,986.77	2,149,700.00	1,866,713.23	13.16 %
1110 - Manager's Auto Allowance	400.00	399.84	(0.16)	100.04 %	800.00	4,800.00	4,000.00	16.67 %
1120 - Manager's Deferred Comp	568.34	516.46	(51.88)	110.05 %	1,136.68	6,200.00	5,063.32	18.33 %
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	1,234.44	0.00	(1,234.44)	0.00 %	2,468.88	0.00	(2,468.88)	0.00 %
1150 - Temporary Personnel	3,120.00	3,415.30	295.30	91.35 %	6,084.00	41,000.00	34,916.00	14.84 %
1160 - PERS Retirement	39,028.38	37,485.00	(1,543.38)	104.12 %	78,064.40	450,000.00	371,935.60	17.35 %
1170 - Medical Insurance	32,257.25	41,699.98	9,442.73	77.36 %	64,452.08	500,600.00	436,147.92	12.87 %
1180 - Medical Insurance - Retirees	4,663.66	0.00	(4,663.66)	0.00 %	10,425.34	0.00	(10,425.34)	0.00 %
1190 - Workers Compensation	3,019.09	2,615.62	(403.47)	115.43 %	6,232.10	31,400.00	25,167.90	19.85 %
1200 - Life Insurance	393.10	0.00	(393.10)	0.00 %	786.74	0.00	(786.74)	0.00 %
1210 - Long Term Disability Insurance	924.34	0.00	(924.34)	0.00 %	1,848.66	0.00	(1,848.66)	0.00 %
1220 - Short Term Disability Insurance	172.06	0.00	(172.06)	0.00 %	343.06	0.00	(343.06)	0.00 %
1260 - Employee Assistance Program	92.04	0.00	(92.04)	0.00 %	184.08	0.00	(184.08)	0.00 %
1270 - FICA Tax Expense	574.89	0.00	(574.89)	0.00 %	1,831.06	0.00	(1,831.06)	0.00 %
1280 - Medicare Tax Expense	2,223.03	2,174.13	(48.90)	102.25 %	4,617.43	26,100.00	21,482.57	17.69 %
1290 - Staff Development & Training	250.00	2,878.01	2,628.01	8.69 %	356.92	34,550.00	34,193.08	1.03 %
1310 - Professional Dues	190.00	0.00	(190.00)	0.00 %	190.00	0.00	(190.00)	0.00 %
1320 - Personnel Recruitment	0.00	149.94	149.94	0.00 %	0.00	1,800.00	1,800.00	0.00 %
Total Level1: 100 - Personnel Costs:	275,725.95	270,654.19	(5,071.76)	101.87 %	462,808.20	3,249,150.00	2,786,341.80	14.24 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	3,082.10	3,082.10	0.00 %	0.00	37,000.00	37,000.00	0.00 %
2110 - Board Expenses	300.00	691.39	391.39	43.39 %	5,720.00	8,300.00	2,580.00	68.92 %
2120 - Insurance Expense	0.00	3,965.08	3,965.08	0.00 %	42,733.27	47,600.00	4,866.73	89.78 %
2130 - Membership Dues	501.00	2,472.34	1,971.34	20.26 %	501.00	29,680.00	29,179.00	1.69 %
2140 - Bank Charges	306.41	291.55	(14.86)	105.10 %	692.80	3,500.00	2,807.20	19.79 %
2150 - Office Supplies	2,498.16	3,226.62	728.46	77.42 %	5,420.68	38,735.00	33,314.32	13.99 %
2160 - Meeting Expenses	278.46	991.27	712.81	28.09 %	983.22	11,900.00	10,916.78	8.26 %
2170 - Printing/Photocopy	22.58	816.34	793.76	2.77 %	37.25	9,800.00	9,762.75	0.38 %
2180 - Miscellaneous Expenses	0.00	208.25	208.25	0.00 %	0.00	2,500.00	2,500.00	0.00 %
2190 - Data Processing Costs	1,382.66	6,813.94	5,431.28	20.29 %	3,340.78	81,800.00	78,459.22	4.08 %
2200 - Professional Fees	2,500.00	5,335.36	2,835.36	46.86 %	5,000.00	64,050.00	59,050.00	7.81 %
2210 - Legal	32,967.70	33,320.00	352.30	98.94 %	76,580.85	400,000.00	323,419.15	19.15 %
2220 - Legal Notices	770.81	333.20	(437.61)	231.34 %	770.81	4,000.00	3,229.19	19.27 %
2230 - Rent	1,675.50	1,749.30	73.80	95.78 %	3,351.50	21,000.00	17,648.50	15.96 %
2235 - Equipment Lease	0.00	1,399.44	1,399.44	0.00 %	0.00	16,800.00	16,800.00	0.00 %
2240 - Telephone	2,268.80	2,757.23	488.43	82.29 %	5,369.61	33,100.00	27,730.39	16.22 %
2250 - Utilities	3,017.68	2,690.59	(327.09)	112.16 %	6,872.57	32,300.00	25,427.43	21.28 %
2260 - Facility Maintenance	2,422.59	3,165.40	742.81	76.53 %	4,952.93	38,000.00	33,047.07	13.03 %
2270 - Travel Expenses	279.77	1,932.56	1,652.79	14.48 %	3,228.11	23,200.00	19,971.89	13.91 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	2,831.31	2,915.50	84.19	97.11 %	4,876.02	35,000.00	30,123.98	13.93 %
2290 - Operating Supplies	859.51	1,620.18	760.67	53.05 %	2,919.25	19,450.00	16,530.75	15.01 %
Total Level1: 200 - Supplies and Services:	54,882.94	79,777.64	24,894.70	68.79 %	173,350.65	957,715.00	784,364.35	18.10 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	376,796.95	876,912.54	500,115.59	42.97 %	779,746.28	10,527,162.00	9,747,415.72	7.41 %
4000 - Fixed Asset Purchases	0.00	8,704.85	8,704.85	0.00 %	7,998.09	104,500.00	96,501.91	7.65 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
5500 - Election Expenses	0.00	14,577.50	14,577.50	0.00 %	0.00	175,000.00	175,000.00	0.00 %
6000 - Contingencies	0.00	6,247.49	6,247.49	0.00 %	0.00	75,000.00	75,000.00	0.00 %
6500 - Reserves	0.00	98.87	98.87	0.00 %	0.00	1,187.00	1,187.00	0.00 %
Total Level1: 300 - Other Expenses:	376,796.95	925,700.25	548,903.30	40.70 %	787,744.37	11,112,849.00	10,325,104.63	7.09 %
Total Expense:	707,405.84	1,276,132.08	568,726.24	55.43 %	1,423,903.22	15,319,714.00	13,895,810.78	9.29 %
Report Total:	(514,787.45)	0.05	(514,787.50)		(1,169,169.26)	0.00	(1,169,169.26)	



Monterey Peninsula Water Mgmt District

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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	150,089.94	(150,089.94)	0.00 %	0.00	1,801,800.00	(1,801,800.00)	0.00 %
R120 - Property Taxes Revenues	0.00	18,434.45	(18,434.45)	0.00 %	0.00	221,302.00	(221,302.00)	0.00 %
R130 - User Fees	4,895.49	8,330.00	(3,434.51)	-58.77 %	4,895.49	100,000.00	(95,104.51)	-4.90 %
R160 - Well Registration Fee	25.00	0.00	25.00	0.00 %	50.00	0.00	50.00	0.00 %
R180 - River Work Permit Application	0.00	0.00	0.00	0.00 %	25.00	0.00	25.00	0.00 %
R190 - WDS Permits Rule 21	7,268.00	4,664.80	2,603.20	-155.81 %	7,888.00	56,000.00	(48,112.00)	-14.09 %
R200 - Recording Fees	0.00	499.80	(499.80)	0.00 %	0.00	6,000.00	(6,000.00)	0.00 %
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	8.78	358.19	(349.41)	-2.45 %	12.41	4,300.00	(4,287.59)	-0.29 %
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	2,061.67	(2,061.67)	0.00 %	0.00	24,750.00	(24,750.00)	0.00 %
R320 - Grants	2,834.00	107,551.37	(104,717.37)	-2.64 %	2,834.00	1,291,133.00	(1,288,299.00)	-0.22 %
Total Revenue:	15,031.27	293,822.82	(278,791.55)	-5.12 %	15,704.90	3,527,285.00	(3,511,580.10)	-0.45 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

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	89,636.23	77,002.52	(12,633.71)	116.41 %	137,640.40	924,400.00	786,759.60	14.89 %
1110 - Manager's Auto Allowance	132.00	174.93	42.93	75.46 %	316.00	2,100.00	1,784.00	15.05 %
1120 - Manager's Deferred Comp	187.55	216.58	29.03	86.60 %	448.99	2,600.00	2,151.01	17.27 %
1130 - Unemployment Compensation	0.00	108.29	108.29	0.00 %	0.00	1,300.00	1,300.00	0.00 %
1140 - Insurance Opt-Out Supplemental	440.42	0.00	(440.42)	0.00 %	1,008.26	0.00	(1,008.26)	0.00 %
1150 - Temporary Personnel	0.00	1,466.08	1,466.08	0.00 %	0.00	17,600.00	17,600.00	0.00 %
1160 - PERS Retirement	16,922.15	16,118.55	(803.60)	104.99 %	33,846.82	193,500.00	159,653.18	17.49 %
1170 - Medical Insurance	16,467.69	17,926.16	1,458.47	91.86 %	32,935.34	215,200.00	182,264.66	15.30 %
1180 - Medical Insurance - Retirees	1,825.80	0.00	(1,825.80)	0.00 %	4,442.50	0.00	(4,442.50)	0.00 %
1190 - Workers Compensation	1,940.38	1,124.55	(815.83)	172.55 %	4,074.44	13,500.00	9,425.56	30.18 %
1200 - Life Insurance	172.21	0.00	(172.21)	0.00 %	346.29	0.00	(346.29)	0.00 %
1210 - Long Term Disability Insurance	411.02	0.00	(411.02)	0.00 %	822.02	0.00	(822.02)	0.00 %
1220 - Short Term Disability Insurance	80.41	0.00	(80.41)	0.00 %	160.25	0.00	(160.25)	0.00 %
1260 - Employee Assistance Program	40.01	0.00	(40.01)	0.00 %	80.02	0.00	(80.02)	0.00 %
1270 - FICA Tax Expense	574.89	0.00	(574.89)	0.00 %	1,650.59	0.00	(1,650.59)	0.00 %
1280 - Medicare Tax Expense	1,113.57	941.29	(172.28)	118.30 %	2,360.28	11,300.00	8,939.72	20.89 %
1290 - Staff Development & Training	21.50	1,237.00	1,215.50	1.74 %	67.48	14,850.00	14,782.52	0.45 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
Total Level1: 100 - Personnel Costs:	129,965.83	116,374.26	(13,591.57)	111.68 %	220,199.68	1,397,050.00	1,176,850.32	15.76 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	1,324.47	1,324.47	0.00 %	0.00	15,900.00	15,900.00	0.00 %
2110 - Board Expenses	129.00	299.88	170.88	43.02 %	2,621.30	3,600.00	978.70	72.81 %
2120 - Insurance Expense	0.00	1,699.32	1,699.32	0.00 %	19,642.30	20,400.00	757.70	96.29 %
2130 - Membership Dues	0.00	1,064.57	1,064.57	0.00 %	0.00	12,780.00	12,780.00	0.00 %
2140 - Bank Charges	121.44	124.95	3.51	97.19 %	253.16	1,500.00	1,246.84	16.88 %
2150 - Office Supplies	1,075.19	1,377.36	302.17	78.06 %	2,335.29	16,535.00	14,199.71	14.12 %
2160 - Meeting Expenses	119.74	424.83	305.09	28.19 %	426.40	5,100.00	4,673.60	8.36 %
2170 - Printing/Photocopy	9.71	341.53	331.82	2.84 %	16.02	4,100.00	4,083.98	0.39 %
2180 - Miscellaneous Expenses	0.00	83.30	83.30	0.00 %	0.00	1,000.00	1,000.00	0.00 %
2190 - Data Processing Costs	594.54	2,932.16	2,337.62	20.28 %	1,436.54	35,200.00	33,763.46	4.08 %
2200 - Professional Fees	1,075.00	2,294.91	1,219.91	46.84 %	2,150.00	27,550.00	25,400.00	7.80 %
2210 - Legal	2,303.73	7,497.00	5,193.27	30.73 %	4,616.70	90,000.00	85,383.30	5.13 %
2220 - Legal Notices	331.45	141.61	(189.84)	234.06 %	331.45	1,700.00	1,368.55	19.50 %
2230 - Rent	792.67	749.70	(42.97)	105.73 %	1,604.91	9,000.00	7,395.09	17.83 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	1,050.69	1,191.19	140.50	88.21 %	2,475.98	14,300.00	11,824.02	17.31 %
2250 - Utilities	1,314.68	1,157.87	(156.81)	113.54 %	2,996.35	13,900.00	10,903.65	21.56 %
2260 - Facility Maintenance	1,075.49	1,357.79	282.30	79.21 %	2,200.28	16,300.00	14,099.72	13.50 %
2270 - Travel Expenses	150.47	824.67	674.20	18.25 %	1,279.20	9,900.00	8,620.80	12.92 %
2280 - Vehicle Expenses	2,417.36	1,249.50	(1,167.86)	193.47 %	4,202.43	15,000.00	10,797.57	28.02 %

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Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2290 - Operating Supplies	168.55	703.88	535.33	23.95 %	829.83	8,450.00	7,620.17	9.82 %
Total Level1: 200 - Supplies and Services:	12,729.71	27,448.58	14,718.87	46.38 %	49,418.14	329,515.00	280,096.86	15.00 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	27,432.92	137,177.00	109,744.08	20.00 %	44,264.71	1,646,783.00	1,602,518.29	2.69 %
4000 - Fixed Asset Purchases	0.00	3,740.17	3,740.17	0.00 %	3,439.18	44,900.00	41,460.82	7.66 %
5500 - Election Expenses	0.00	6,264.16	6,264.16	0.00 %	0.00	75,200.00	75,200.00	0.00 %
6000 - Contingencies	0.00	2,719.74	2,719.74	0.00 %	0.00	32,650.00	32,650.00	0.00 %
6500 - Reserves	0.00	98.87	98.87	0.00 %	0.00	1,187.00	1,187.00	0.00 %
Total Level1: 300 - Other Expenses:	27,432.92	149,999.94	122,567.02	18.29 %	47,703.89	1,800,720.00	1,753,016.11	2.65 %
Total Expense:	170,128.46	293,822.78	123,694.32	57.90 %	317,321.71	3,527,285.00	3,209,963.29	9.00 %
Total Revenues	15,031.27	293,822.82	(278,791.55)	-5.12 %	15,704.90	3,527,285.00	(3,511,580.10)	-0.45 %
Total Fund: 24 - MITIGATION FUND:	(155,097.19)	0.04	(155,097.23)		(301,616.81)	0.00	(301,616.81)	

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Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	0.00	87,514.98	(87,514.98)	0.00 %	0.00	1,050,600.00	(1,050,600.00)	0.00 %
R130 - User Fees	903.41	0.00	903.41	0.00 %	903.41	0.00	903.41	0.00 %
R150 - Permit Processing Fee	15,613.00	14,577.50	1,035.50	-107.10 %	30,378.00	175,000.00	(144,622.00)	-17.36 %
R200 - Recording Fees	1,601.00	0.00	1,601.00	0.00 %	2,707.00	0.00	2,707.00	0.00 %
R210 - Legal Fees	2,964.00	1,249.50	1,714.50	-237.21 %	5,586.00	15,000.00	(9,414.00)	-37.24 %
R250 - Interest Income	8.78	224.91	(216.13)	-3.90 %	12.41	2,700.00	(2,687.59)	-0.46 %
R270 - CAW - Rebates	130,626.64	62,475.00	68,151.64	-209.09 %	155,091.61	750,000.00	(594,908.39)	-20.68 %
R280 - CAW - Conservation	0.00	58,409.96	(58,409.96)	0.00 %	0.00	701,200.00	(701,200.00)	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 %
Total Revenue:	151,716.83	225,576.40	(73,859.57)	-67.26 %	194,678.43	2,708,000.00	(2,513,321.57)	-7.19 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	35,233.76	48,347.32	13,113.56	72.88 %	52,727.13	580,400.00	527,672.87	9.08 %
1110 - Manager's Auto Allowance	88.00	108.29	20.29	81.26 %	184.00	1,300.00	1,116.00	14.15 %
1120 - Manager's Deferred Comp	125.03	141.61	16.58	88.29 %	261.43	1,700.00	1,438.57	15.38 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	304.63	0.00	(304.63)	0.00 %	600.89	0.00	(600.89)	0.00 %
1150 - Temporary Personnel	3,120.00	924.63	(2,195.37)	337.43 %	6,084.00	11,100.00	5,016.00	54.81 %
1160 - PERS Retirement	8,608.64	10,120.95	1,512.31	85.06 %	17,219.81	121,500.00	104,280.19	14.17 %
1170 - Medical Insurance	6,174.98	11,262.16	5,087.18	54.83 %	12,287.53	135,200.00	122,912.47	9.09 %
1180 - Medical Insurance - Retirees	1,330.54	0.00	(1,330.54)	0.00 %	2,640.11	0.00	(2,640.11)	0.00 %
1190 - Workers Compensation	128.79	708.05	579.26	18.19 %	257.56	8,500.00	8,242.44	3.03 %
1200 - Life Insurance	105.27	0.00	(105.27)	0.00 %	209.75	0.00	(209.75)	0.00 %
1210 - Long Term Disability Insurance	210.05	0.00	(210.05)	0.00 %	420.10	0.00	(420.10)	0.00 %
1220 - Short Term Disability Insurance	34.85	0.00	(34.85)	0.00 %	69.25	0.00	(69.25)	0.00 %
1260 - Employee Assistance Program	23.29	0.00	(23.29)	0.00 %	46.58	0.00	(46.58)	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	80.19	0.00	(80.19)	0.00 %
1280 - Medicare Tax Expense	478.22	583.10	104.88	82.01 %	974.60	7,000.00	6,025.40	13.92 %
1290 - Staff Development & Training	13.50	774.69	761.19	1.74 %	42.36	9,300.00	9,257.64	0.46 %
1320 - Personnel Recruitment	0.00	41.65	41.65	0.00 %	0.00	500.00	500.00	0.00 %
Total Level1: 100 - Personnel Costs:	55,979.55	73,079.09	17,099.54	76.60 %	94,105.29	877,300.00	783,194.71	10.73 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	833.00	833.00	0.00 %	0.00	10,000.00	10,000.00	0.00 %
2110 - Board Expenses	81.00	183.26	102.26	44.20 %	1,382.70	2,200.00	817.30	62.85 %
2120 - Insurance Expense	0.00	1,074.57	1,074.57	0.00 %	10,270.99	12,900.00	2,629.01	79.62 %
2130 - Membership Dues	501.00	666.40	165.40	75.18 %	501.00	8,000.00	7,499.00	6.26 %
2140 - Bank Charges	76.24	74.97	(1.27)	101.69 %	158.94	900.00	741.06	17.66 %
2150 - Office Supplies	675.12	874.65	199.53	77.19 %	1,459.89	10,500.00	9,040.11	13.90 %
2160 - Meeting Expenses	75.19	266.56	191.37	28.21 %	261.85	3,200.00	2,938.15	8.18 %
2170 - Printing/Photocopy	6.10	224.91	218.81	2.71 %	10.06	2,700.00	2,689.94	0.37 %
2180 - Miscellaneous Expenses	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
2190 - Data Processing Costs	373.32	1,840.93	1,467.61	20.28 %	902.00	22,100.00	21,198.00	4.08 %
2200 - Professional Fees	675.00	1,441.09	766.09	46.84 %	1,350.00	17,300.00	15,950.00	7.80 %
2210 - Legal	3,455.52	6,664.00	3,208.48	51.85 %	6,778.35	80,000.00	73,221.65	8.47 %
2220 - Legal Notices	208.12	91.63	(116.49)	227.13 %	208.12	1,100.00	891.88	18.92 %
2230 - Rent	173.88	474.81	300.93	36.62 %	328.44	5,700.00	5,371.56	5.76 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	476.42	741.37	264.95	64.26 %	1,181.14	8,900.00	7,718.86	13.27 %
2250 - Utilities	795.19	724.71	(70.48)	109.73 %	1,810.01	8,700.00	6,889.99	20.80 %
2260 - Facility Maintenance	620.33	857.99	237.66	72.30 %	1,266.79	10,300.00	9,033.21	12.30 %
2270 - Travel Expenses	45.68	524.79	479.11	8.70 %	1,138.49	6,300.00	5,161.51	18.07 %
2280 - Vehicle Expenses	146.43	791.35	644.92	18.50 %	247.27	9,500.00	9,252.73	2.60 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2290 - Operating Supplies	558.15	416.50	(141.65)	134.01 %	1,488.00	5,000.00	3,512.00	29.76 %
Total Level1: 200 - Supplies and Services:	8,942.69	19,200.65	10,257.96	46.57 %	30,744.04	230,500.00	199,755.96	13.34 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	138,384.67	124,333.58	(14,051.09)	111.30 %	237,935.12	1,492,600.00	1,254,664.88	15.94 %
4000 - Fixed Asset Purchases	0.00	2,349.06	2,349.06	0.00 %	2,159.48	28,200.00	26,040.52	7.66 %
5500 - Election Expenses	0.00	3,940.09	3,940.09	0.00 %	0.00	47,300.00	47,300.00	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:	138,384.67	133,296.66	(5,088.01)	103.82 %	240,094.60	1,600,200.00	1,360,105.40	15.00 %
Total Expense:	203,306.91	225,576.40	22,269.49	90.13 %	364,943.93	2,708,000.00	2,343,056.07	13.48 %
Total Revenues	151,716.83	225,576.40	(73,859.57)	-67.26 %	194,678.43	2,708,000.00	(2,513,321.57)	-7.19 %
Total Fund: 26 - CONSERVATION FUND:	(51,590.08)	0.00	(51,590.08)		(170,265.50)	0.00	(170,265.50)	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

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	10,920.46	(10,920.46)	0.00 %	0.00	131,098.00	(131,098.00)	0.00 %
R140 - Connection Charges	25,761.75	14,577.50	11,184.25	-176.72 %	31,610.97	175,000.00	(143,389.03)	-18.06 %
R220 - Copy Fee	16.50	0.00	16.50	0.00 %	43.00	0.00	43.00	0.00 %
R230 - Miscellaneous - Other	83.25	0.00	83.25	0.00 %	83.25	0.00	83.25	0.00 %
R250 - Interest Income	8.79	249.90	(241.11)	-3.52 %	12.41	3,000.00	(2,987.59)	-0.41 %
R260 - CAW - ASR	0.00	197,588.59	(197,588.59)	0.00 %	0.00	2,372,012.00	(2,372,012.00)	0.00 %
R300 - Watermaster	0.00	7,830.20	(7,830.20)	0.00 %	0.00	94,000.00	(94,000.00)	0.00 %
R310 - Other Reimbursements	0.00	0.00	0.00	0.00 %	12,601.00	0.00	12,601.00	0.00 %
R400 - Line of Credit Proceeds	0.00	124,625.21	(124,625.21)	0.00 %	0.00	1,496,101.00	(1,496,101.00)	0.00 %
R600 - Water Supply Charge Carry Forward	0.00	117,721.05	(117,721.05)	0.00 %	0.00	1,413,218.00	(1,413,218.00)	0.00 %
Total Revenue:	25,870.29	756,732.91	(730,862.62)	-3.42 %	44,350.63	9,084,429.00	(9,040,078.37)	-0.49 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

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	61,745.34	53,720.17	(8,025.17)	114.94 %	92,619.24	644,900.00	552,280.76	14.36 %
1110 - Manager's Auto Allowance	180.00	116.62	(63.38)	154.35 %	300.00	1,400.00	1,100.00	21.43 %
1120 - Manager's Deferred Comp	255.76	158.27	(97.49)	161.60 %	426.26	1,900.00	1,473.74	22.43 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	489.39	0.00	(489.39)	0.00 %	859.73	0.00	(859.73)	0.00 %
1150 - Temporary Personnel	0.00	1,024.59	1,024.59	0.00 %	0.00	12,300.00	12,300.00	0.00 %
1160 - PERS Retirement	13,497.59	11,245.50	(2,252.09)	120.03 %	26,997.77	135,000.00	108,002.23	20.00 %
1170 - Medical Insurance	9,614.58	12,511.66	2,897.08	76.84 %	19,229.21	150,200.00	130,970.79	12.80 %
1180 - Medical Insurance - Retirees	1,507.32	0.00	(1,507.32)	0.00 %	3,342.73	0.00	(3,342.73)	0.00 %
1190 - Workers Compensation	949.92	783.02	(166.90)	121.31 %	1,900.10	9,400.00	7,499.90	20.21 %
1200 - Life Insurance	115.62	0.00	(115.62)	0.00 %	230.70	0.00	(230.70)	0.00 %
1210 - Long Term Disability Insurance	303.27	0.00	(303.27)	0.00 %	606.54	0.00	(606.54)	0.00 %
1220 - Short Term Disability Insurance	56.80	0.00	(56.80)	0.00 %	113.56	0.00	(113.56)	0.00 %
1260 - Employee Assistance Program	28.74	0.00	(28.74)	0.00 %	57.48	0.00	(57.48)	0.00 %
1270 - FICA Tax Expense	0.00	0.00	0.00	0.00 %	100.28	0.00	(100.28)	0.00 %
1280 - Medicare Tax Expense	631.24	649.74	18.50	97.15 %	1,282.55	7,800.00	6,517.45	16.44 %
1290 - Staff Development & Training	215.00	866.32	651.32	24.82 %	247.08	10,400.00	10,152.92	2.38 %
1310 - Professional Dues	190.00	0.00	(190.00)	0.00 %	190.00	0.00	(190.00)	0.00 %
1320 - Personnel Recruitment	0.00	49.98	49.98	0.00 %	0.00	600.00	600.00	0.00 %
Total Level1: 100 - Personnel Costs:	89,780.57	81,200.84	(8,579.73)	110.57 %	148,503.23	974,800.00	826,296.77	15.23 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	0.00	924.63	924.63	0.00 %	0.00	11,100.00	11,100.00	0.00 %
2110 - Board Expenses	90.00	208.25	118.25	43.22 %	1,716.00	2,500.00	784.00	68.64 %
2120 - Insurance Expense	0.00	1,191.19	1,191.19	0.00 %	12,819.98	14,300.00	1,480.02	89.65 %
2130 - Membership Dues	0.00	741.37	741.37	0.00 %	0.00	8,900.00	8,900.00	0.00 %
2140 - Bank Charges	108.73	91.63	(17.10)	118.66 %	280.70	1,100.00	819.30	25.52 %
2150 - Office Supplies	747.85	974.61	226.76	76.73 %	1,625.50	11,700.00	10,074.50	13.89 %
2160 - Meeting Expenses	83.53	299.88	216.35	27.85 %	294.97	3,600.00	3,305.03	8.19 %
2170 - Printing/Photocopy	6.77	249.90	243.13	2.71 %	11.17	3,000.00	2,988.83	0.37 %
2180 - Miscellaneous Expenses	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
2190 - Data Processing Costs	414.80	2,040.85	1,626.05	20.32 %	1,002.24	24,500.00	23,497.76	4.09 %
2200 - Professional Fees	750.00	1,599.36	849.36	46.89 %	1,500.00	19,200.00	17,700.00	7.81 %
2210 - Legal	27,208.45	19,159.00	(8,049.45)	142.01 %	65,185.80	230,000.00	164,814.20	28.34 %
2220 - Legal Notices	231.24	99.96	(131.28)	231.33 %	231.24	1,200.00	968.76	19.27 %
2230 - Rent	708.95	524.79	(184.16)	135.09 %	1,418.15	6,300.00	4,881.85	22.51 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	741.69	824.67	82.98	89.94 %	1,712.49	9,900.00	8,187.51	17.30 %
2250 - Utilities	907.81	808.01	(99.80)	112.35 %	2,066.21	9,700.00	7,633.79	21.30 %
2260 - Facility Maintenance	726.77	949.62	222.85	76.53 %	1,485.86	11,400.00	9,914.14	13.03 %
2270 - Travel Expenses	83.62	583.10	499.48	14.34 %	810.42	7,000.00	6,189.58	11.58 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 08/31/2013

Level2	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Vehicle Expenses	267.52	874.65	607.13	30.59 %	426.32	10,500.00	10,073.68	4.06 %
2290 - Operating Supplies	132.81	499.80	366.99	26.57 %	601.42	6,000.00	5,398.58	10.02 %
Total Level1: 200 - Supplies and Services:	33,210.54	33,128.41	(82.13)	100.25 %	93,188.47	397,700.00	304,511.53	23.43 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	210,979.36	615,401.96	404,422.60	34.28 %	497,546.45	7,387,779.00	6,890,232.55	6.73 %
4000 - Fixed Asset Purchases	0.00	2,615.62	2,615.62	0.00 %	2,399.43	31,400.00	29,000.57	7.64 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
5500 - Election Expenses	0.00	4,373.25	4,373.25	0.00 %	0.00	52,500.00	52,500.00	0.00 %
6000 - Contingencies	0.00	853.82	853.82	0.00 %	0.00	10,250.00	10,250.00	0.00 %
Total Level1: 300 - Other Expenses:	210,979.36	642,403.65	431,424.29	32.84 %	499,945.88	7,711,929.00	7,211,983.12	6.48 %
Total Expense:	333,970.47	756,732.90	422,762.43	44.13 %	741,637.58	9,084,429.00	8,342,791.42	8.16 %
Total Revenues	25,870.29	756,732.91	(730,862.62)	-3.42 %	44,350.63	9,084,429.00	(9,040,078.37)	-0.49 %
Total Fund: 35 - WATER SUPPLY FUND:	(308,100.18)	0.01	(308,100.19)		(697,286.95)	0.00	(697,286.95)	
Report Total:	(514,787.45)	0.05	(514,787.50)		(1,169,169.26)	0.00	(1,169,169.26)	