

EXHIBIT 8-E

Statement of Revenue Over Expense
Group Summary

For Fiscal: 2013-2014 Period Ending: 01/31/2014



Monterey Peninsula Water Mgmt District

Level2	January Activity	January 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 %	1,973,209.89	3,400,000.00	-1,426,790.11	-58.04 %
R110 - Mitigation Revenue	0.00	150,089.94	-150,089.94	0.00 %	143,000.00	1,801,800.00	-1,658,800.00	-7.94 %
R120 - Property Taxes Revenues	0.00	116,869.89	-116,869.89	0.00 %	850,680.76	1,403,000.00	-552,319.24	-60.63 %
R130 - User Fees	3,804.68	8,330.00	-4,525.32	-45.67 %	30,525.70	100,000.00	-69,474.30	-30.53 %
R140 - Connection Charges	4,004.37	14,577.50	-10,573.13	-27.47 %	78,947.47	175,000.00	-96,052.53	-45.11 %
R150 - Permit Processing Fee	12,835.00	14,577.50	-1,742.50	-88.05 %	102,714.00	175,000.00	-72,286.00	-58.69 %
R160 - Well Registration Fee	0.00	0.00	0.00	0.00 %	375.00	0.00	375.00	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	4,923.00	4,664.80	258.20	-105.54 %	36,366.00	56,000.00	-19,634.00	-64.94 %
R200 - Recording Fees	1,371.00	499.80	871.20	-274.31 %	9,577.00	6,000.00	3,577.00	-159.62 %
R210 - Legal Fees	684.00	1,249.50	-565.50	-54.74 %	15,956.00	15,000.00	956.00	-106.37 %
R220 - Copy Fee	55.00	0.00	55.00	0.00 %	295.60	0.00	295.60	0.00 %
R230 - Miscellaneous - Other	0.00	1,249.50	-1,249.50	0.00 %	737.25	15,000.00	-14,262.75	-4.92 %
R240 - Insurance Refunds	304.64	0.00	304.64	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	1,195.37	833.00	362.37	-143.50 %	4,229.56	10,000.00	-5,770.44	-42.30 %
R260 - CAW - ASR	467,790.14	197,588.59	270,201.55	-236.75 %	543,189.82	2,372,012.00	-1,828,822.18	-22.90 %
R270 - CAW - Rebates	87,793.91	62,475.00	25,318.91	-140.53 %	533,199.39	750,000.00	-216,800.61	-71.09 %
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	0.00	107,551.37	-107,551.37	0.00 %	131,401.80	1,291,133.00	-1,159,731.20	-10.18 %
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:	584,761.11	1,276,132.13	-691,371.02	-45.82 %	4,467,335.88	15,319,714.00	-10,852,378.12	-29.16 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2 Expense	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	204,475.93	179,070.01	-25,405.92	114.19 %	1,275,081.70	2,149,700.00	874,618.30	59.31 %
1110 - Manager's Auto Allowance	369.24	399.84	30.60	92.35 %	2,846.20	4,800.00	1,953.80	59.30 %
1120 - Manager's Deferred Comp	524.62	516.46	-8.16	101.58 %	4,043.95	6,200.00	2,156.05	65.23 %
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	1,144.94	0.00	-1,144.94	0.00 %	8,807.88	0.00	-8,807.88	0.00 %
1150 - Temporary Personnel	2,496.00	3,415.30	919.30	73.08 %	21,427.05	41,000.00	19,572.95	52.26 %
1160 - PERS Retirement	32,665.82	37,485.00	4,819.18	87.14 %	265,282.09	450,000.00	184,717.91	58.95 %
1170 - Medical Insurance	23,337.80	41,699.98	18,362.18	55.97 %	215,906.35	500,600.00	284,693.65	43.13 %
1180 - Medical Insurance - Retirees	6,770.53	0.00	-6,770.53	0.00 %	39,407.55	0.00	-39,407.55	0.00 %
1190 - Workers Compensation	0.00	2,615.62	2,615.62	0.00 %	9,075.41	31,400.00	22,324.59	28.90 %
1200 - Life Insurance	399.69	0.00	-399.69	0.00 %	2,785.10	0.00	-2,785.10	0.00 %
1210 - Long Term Disability Insurance	936.19	0.00	-936.19	0.00 %	6,517.74	0.00	-6,517.74	0.00 %
1220 - Short Term Disability Insurance	186.66	0.00	-186.66	0.00 %	1,214.88	0.00	-1,214.88	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	385.80	0.00	-385.80	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	618.02	0.00	-618.02	0.00 %
1270 - FICA Tax Expense	232.00	0.00	-232.00	0.00 %	4,070.19	0.00	-4,070.19	0.00 %
1280 - Medicare Tax Expense	2,444.03	2,174.13	-269.90	112.41 %	16,568.35	26,100.00	9,531.65	63.48 %
1290 - Staff Development & Training	0.00	2,878.01	2,878.01	0.00 %	2,100.92	34,550.00	32,449.08	6.08 %
1300 - Conference Registration	75.00	0.00	-75.00	0.00 %	869.00	0.00	-869.00	0.00 %
1310 - Professional Dues	300.00	0.00	-300.00	0.00 %	1,005.00	0.00	-1,005.00	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:	276,578.55	270,654.19	-5,924.36	102.19 %	1,878,013.18	3,249,150.00	1,371,136.82	57.80 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,640.00	3,082.10	442.10	85.66 %	9,570.00	37,000.00	27,430.00	25.86 %
2110 - Board Expenses	1,463.56	691.39	-772.17	211.68 %	9,750.56	8,300.00	-1,450.56	117.48 %
2120 - Insurance Expense	125.00	3,965.08	3,840.08	3.15 %	43,358.27	47,600.00	4,241.73	91.09 %
2130 - Membership Dues	16,489.97	2,472.34	-14,017.63	666.98 %	18,956.47	29,680.00	10,723.53	63.87 %
2140 - Bank Charges	356.20	291.55	-64.65	122.17 %	3,061.56	3,500.00	438.44	87.47 %
2150 - Office Supplies	2,580.45	3,226.62	646.17	79.97 %	18,346.01	38,735.00	20,388.99	47.36 %
2160 - Meeting Expenses	260.99	991.27	730.28	26.33 %	4,116.53	11,900.00	7,783.47	34.59 %
2170 - Printing/Photocopy	161.23	816.34	655.11	19.75 %	220.84	9,800.00	9,579.16	2.25 %
2180 - Miscellaneous Expenses	0.00	208.25	208.25	0.00 %	1,638.77	2,500.00	861.23	65.55 %
2190 - Data Processing Costs	2,172.38	6,813.94	4,641.56	31.88 %	34,391.36	81,800.00	47,408.64	42.04 %
2200 - Professional Fees	2,500.00	5,335.36	2,835.36	46.86 %	41,500.00	64,050.00	22,550.00	64.79 %
2210 - Legal	89,356.90	33,320.00	-56,036.90	268.18 %	221,649.04	400,000.00	178,350.96	55.41 %
2220 - Legal Notices	0.00	333.20	333.20	0.00 %	1,581.44	4,000.00	2,418.56	39.54 %
2230 - Rent	1,676.00	1,749.30	73.30	95.81 %	11,731.50	21,000.00	9,268.50	55.86 %
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	3,799.61	2,757.23	-1,042.38	137.81 %	21,659.37	33,100.00	11,440.63	65.44 %
2250 - Utilities	2,139.76	2,690.59	550.83	79.53 %	21,538.40	32,300.00	10,761.60	66.68 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	3,637.66	3,165.40	-472.26	114.92 %	17,879.50	38,000.00	20,120.50	47.05 %
2270 - Travel Expenses	367.90	1,932.56	1,564.66	19.04 %	9,504.50	23,200.00	13,695.50	40.97 %
2280 - Vehicle Expenses	656.86	2,915.50	2,258.64	22.53 %	18,741.92	35,000.00	16,258.08	53.55 %
2290 - Operating Supplies	190.51	1,620.18	1,429.67	11.76 %	13,830.91	19,450.00	5,619.09	71.11 %
2300 - Interest Expense	0.00	0.00	0.00	0.00 %	73,273.89	0.00	-73,273.89	0.00 %
Total Level1: 200 - Supplies and Services:	130,574.98	79,777.64	-50,797.34	163.67 %	596,300.84	957,715.00	361,414.16	62.26 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	220,831.99	876,912.54	656,080.55	25.18 %	2,149,290.24	10,527,162.00	8,377,871.76	20.42 %
4000 - Fixed Asset Purchases	32,287.33	8,704.85	-23,582.48	370.91 %	45,114.79	104,500.00	59,385.21	43.17 %
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:	253,119.32	925,700.25	672,580.93	27.34 %	2,194,405.03	11,112,849.00	8,918,443.97	19.75 %
Total Expense:	660,272.85	1,276,132.08	615,859.23	51.74 %	4,668,719.05	15,319,714.00	10,650,994.95	30.48 %
Report Total:	-75,511.74	0.05	-75,511.79		-201,383.17	0.00	-201,383.17	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Fund Summary

Fund	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-227,047.77	0.04	-227,047.81		-724,472.03	0.00	-724,472.03	
26 - CONSERVATION FUND	-97,065.50	0.00	-97,065.50		271,524.41	0.00	271,524.41	
35 - WATER SUPPLY FUND	248,601.53	0.01	248,601.52		251,564.45	0.00	251,564.45	
Report Total:	-75,511.74	0.05	-75,511.79		-201,383.17	0.00	-201,383.17	



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense Group Summary

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January 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 %	143,000.00	1,801,800.00	-1,658,800.00	-7.94 %
R120 - Property Taxes Revenues	0.00	18,434.45	-18,434.45	0.00 %	134,182.01	221,302.00	-87,119.99	-60.63 %
R130 - User Fees	3,211.95	8,330.00	-5,118.05	-38.56 %	25,773.73	100,000.00	-74,226.27	-25.77 %
R160 - Well Registration Fee	0.00	0.00	0.00	0.00 %	375.00	0.00	375.00	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	4,923.00	4,664.80	258.20	-105.54 %	36,366.00	56,000.00	-19,634.00	-64.94 %
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	336.51	358.19	-21.68	-93.95 %	1,538.61	4,300.00	-2,761.39	-35.78 %
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	0.00	107,551.37	-107,551.37	0.00 %	131,401.80	1,291,133.00	-1,159,731.20	-10.18 %
Total Revenue:	8,471.46	293,822.82	-285,351.36	-2.88 %	472,662.15	3,527,285.00	-3,054,622.85	-13.40 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2 Expense	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	93,978.51	77,002.52	-16,975.99	122.05 %	601,587.34	924,400.00	322,812.66	65.08 %
1110 - Manager's Auto Allowance	73.84	174.93	101.09	42.21 %	725.20	2,100.00	1,374.80	34.53 %
1120 - Manager's Deferred Comp	104.92	216.58	111.66	48.44 %	1,030.42	2,600.00	1,569.58	39.63 %
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	289.44	0.00	-289.44	0.00 %	2,611.00	0.00	-2,611.00	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	14,919.56	16,118.55	1,198.99	92.56 %	118,430.17	193,500.00	75,069.83	61.20 %
1170 - Medical Insurance	11,014.39	17,926.16	6,911.77	61.44 %	109,274.01	215,200.00	105,925.99	50.78 %
1180 - Medical Insurance - Retirees	3,879.58	0.00	-3,879.58	0.00 %	18,290.45	0.00	-18,290.45	0.00 %
1190 - Workers Compensation	0.00	1,124.55	1,124.55	0.00 %	5,881.87	13,500.00	7,618.13	43.57 %
1200 - Life Insurance	172.17	0.00	-172.17	0.00 %	1,207.11	0.00	-1,207.11	0.00 %
1210 - Long Term Disability Insurance	416.54	0.00	-416.54	0.00 %	2,899.18	0.00	-2,899.18	0.00 %
1220 - Short Term Disability Insurance	86.80	0.00	-86.80	0.00 %	567.93	0.00	-567.93	0.00 %
1230 - Other Benefits	50.92	0.00	-50.92	0.00 %	127.31	0.00	-127.31	0.00 %
1260 - Employee Assistance Program	28.59	0.00	-28.59	0.00 %	268.65	0.00	-268.65	0.00 %
1270 - FICA Tax Expense	135.04	0.00	-135.04	0.00 %	3,463.17	0.00	-3,463.17	0.00 %
1280 - Medicare Tax Expense	1,170.87	941.29	-229.58	124.39 %	8,154.41	11,300.00	3,145.59	72.16 %
1290 - Staff Development & Training	0.00	1,237.00	1,237.00	0.00 %	286.35	14,850.00	14,563.65	1.93 %
1300 - Conference Registration	32.25	0.00	-32.25	0.00 %	373.67	0.00	-373.67	0.00 %
1310 - Professional Dues	96.75	0.00	-96.75	0.00 %	96.75	0.00	-96.75	0.00 %
1320 - Personnel Recruitment	0.00	58.31	58.31	0.00 %	0.00	700.00	700.00	0.00 %
Total Level1: 100 - Personnel Costs:	126,450.17	116,374.26	-10,075.91	108.66 %	875,274.99	1,397,050.00	521,775.01	62.65 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,135.20	1,324.47	189.27	85.71 %	4,115.10	15,900.00	11,784.90	25.88 %
2110 - Board Expenses	632.63	299.88	-332.75	210.96 %	4,433.64	3,600.00	-833.64	123.16 %
2120 - Insurance Expense	53.75	1,699.32	1,645.57	3.16 %	19,911.05	20,400.00	488.95	97.60 %
2130 - Membership Dues	7,090.69	1,064.57	-6,026.12	666.06 %	7,469.14	12,780.00	5,310.86	58.44 %
2140 - Bank Charges	117.30	124.95	7.65	93.88 %	1,004.39	1,500.00	495.61	66.96 %
2150 - Office Supplies	975.05	1,377.36	402.31	70.79 %	7,668.67	16,535.00	8,866.33	46.38 %
2160 - Meeting Expenses	112.23	424.83	312.60	26.42 %	1,722.42	5,100.00	3,377.58	33.77 %
2170 - Printing/Photocopy	69.33	341.53	272.20	20.30 %	85.35	4,100.00	4,014.65	2.08 %
2180 - Miscellaneous Expenses	0.00	83.30	83.30	0.00 %	671.56	1,000.00	328.44	67.16 %
2190 - Data Processing Costs	934.12	2,932.16	1,998.04	31.86 %	14,646.38	35,200.00	20,553.62	41.61 %
2200 - Professional Fees	1,075.00	2,294.91	1,219.91	46.84 %	17,845.00	27,550.00	9,705.00	64.77 %
2210 - Legal	9,908.63	7,497.00	-2,411.63	132.17 %	16,912.26	90,000.00	73,087.74	18.79 %
2220 - Legal Notices	0.00	141.61	141.61	0.00 %	680.02	1,700.00	1,019.98	40.00 %
2230 - Rent	792.92	749.70	-43.22	105.76 %	5,569.51	9,000.00	3,430.49	61.88 %
2235 - Equipment Lease	0.00	608.09	608.09	0.00 %	0.00	7,300.00	7,300.00	0.00 %
2240 - Telephone	1,717.84	1,191.19	-526.65	144.21 %	9,861.16	14,300.00	4,438.84	68.96 %
2250 - Utilities	933.82	1,157.87	224.05	80.65 %	9,382.88	13,900.00	4,517.12	67.50 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	1,601.74	1,357.79	-243.95	117.97 %	8,601.11	16,300.00	7,698.89	52.77 %
2270 - Travel Expenses	135.44	824.67	689.23	16.42 %	2,188.89	9,900.00	7,711.11	22.11 %
2280 - Vehicle Expenses	566.23	1,249.50	683.27	45.32 %	14,562.21	15,000.00	437.79	97.08 %
2290 - Operating Supplies	98.52	703.88	605.36	14.00 %	1,349.62	8,450.00	7,100.38	15.97 %
Total Level1: 200 - Supplies and Services:	27,950.44	27,448.58	-501.86	101.83 %	148,680.36	329,515.00	180,834.64	45.12 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	67,235.06	137,177.00	69,941.94	49.01 %	153,779.46	1,646,783.00	1,493,003.54	9.34 %
4000 - Fixed Asset Purchases	13,883.56	3,740.17	-10,143.39	371.20 %	19,399.37	44,900.00	25,500.63	43.21 %
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:	81,118.62	149,999.94	68,881.32	54.08 %	173,178.83	1,800,720.00	1,627,541.17	9.62 %
Total Expense:	235,519.23	293,822.78	58,303.55	80.16 %	1,197,134.18	3,527,285.00	2,330,150.82	33.94 %
Total Revenues	8,471.46	293,822.82	-285,351.36	-2.88 %	472,662.15	3,527,285.00	-3,054,622.85	-13.40 %
Total Fund: 24 - MITIGATION FUND:	-227,047.77	0.04	-227,047.81		-724,472.03	0.00	-724,472.03	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January 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	87,514.98	-87,514.98	0.00 %	637,010.12	1,050,600.00	-413,589.88	-60.63 %
R130 - User Fees	592.73	0.00	592.73	0.00 %	4,751.97	0.00	4,751.97	0.00 %
R150 - Permit Processing Fee	12,835.00	14,577.50	-1,742.50	-88.05 %	102,714.00	175,000.00	-72,286.00	-58.69 %
R200 - Recording Fees	1,371.00	0.00	1,371.00	0.00 %	9,577.00	0.00	9,577.00	0.00 %
R210 - Legal Fees	684.00	1,249.50	-565.50	-54.74 %	15,956.00	15,000.00	956.00	-106.37 %
R250 - Interest Income	271.87	224.91	46.96	-120.88 %	879.74	2,700.00	-1,820.26	-32.58 %
R270 - CAW - Rebates	87,793.91	62,475.00	25,318.91	-140.53 %	533,199.39	750,000.00	-216,800.61	-71.09 %
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:	103,548.51	225,576.40	-122,027.89	-45.90 %	1,304,088.22	2,708,000.00	-1,403,911.78	-48.16 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2 Expense	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	40,646.00	48,347.32	7,701.32	84.07 %	245,169.70	580,400.00	335,230.30	42.24 %
1110 - Manager's Auto Allowance	73.84	108.29	34.45	68.19 %	593.20	1,300.00	706.80	45.63 %
1120 - Manager's Deferred Comp	104.92	141.61	36.69	74.09 %	842.86	1,700.00	857.14	49.58 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	289.44	0.00	-289.44	0.00 %	2,203.63	0.00	-2,203.63	0.00 %
1150 - Temporary Personnel	2,496.00	924.63	-1,571.37	269.95 %	21,427.05	11,100.00	-10,327.05	193.04 %
1160 - PERS Retirement	6,347.68	10,120.95	3,773.27	62.72 %	54,647.53	121,500.00	66,852.47	44.98 %
1170 - Medical Insurance	5,138.57	11,262.16	6,123.59	45.63 %	41,842.65	135,200.00	93,357.35	30.95 %
1180 - Medical Insurance - Retirees	859.79	0.00	-859.79	0.00 %	8,646.83	0.00	-8,646.83	0.00 %
1190 - Workers Compensation	0.00	708.05	708.05	0.00 %	381.06	8,500.00	8,118.94	4.48 %
1200 - Life Insurance	105.12	0.00	-105.12	0.00 %	735.32	0.00	-735.32	0.00 %
1210 - Long Term Disability Insurance	213.50	0.00	-213.50	0.00 %	1,484.15	0.00	-1,484.15	0.00 %
1220 - Short Term Disability Insurance	39.47	0.00	-39.47	0.00 %	247.66	0.00	-247.66	0.00 %
1230 - Other Benefits	50.92	0.00	-50.92	0.00 %	127.31	0.00	-127.31	0.00 %
1260 - Employee Assistance Program	16.65	0.00	-16.65	0.00 %	156.39	0.00	-156.39	0.00 %
1270 - FICA Tax Expense	45.80	0.00	-45.80	0.00 %	279.64	0.00	-279.64	0.00 %
1280 - Medicare Tax Expense	540.81	583.10	42.29	92.75 %	3,617.39	7,000.00	3,382.61	51.68 %
1290 - Staff Development & Training	0.00	774.69	774.69	0.00 %	1,414.79	9,300.00	7,885.21	15.21 %
1300 - Conference Registration	20.25	0.00	-20.25	0.00 %	234.63	0.00	-234.63	0.00 %
1310 - Professional Dues	135.75	0.00	-135.75	0.00 %	650.75	0.00	-650.75	0.00 %
1320 - Personnel Recruitment	0.00	41.65	41.65	0.00 %	0.00	500.00	500.00	0.00 %
Total Level1: 100 - Personnel Costs:	57,124.51	73,079.09	15,954.58	78.17 %	384,702.54	877,300.00	492,597.46	43.85 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	712.80	833.00	120.20	85.57 %	2,583.90	10,000.00	7,416.10	25.84 %
2110 - Board Expenses	391.86	183.26	-208.60	213.83 %	2,391.75	2,200.00	-191.75	108.72 %
2120 - Insurance Expense	33.75	1,074.57	1,040.82	3.14 %	10,439.74	12,900.00	2,460.26	80.93 %
2130 - Membership Dues	4,452.29	666.40	-3,785.89	668.11 %	6,490.84	8,000.00	1,509.16	81.14 %
2140 - Bank Charges	76.63	74.97	-1.66	102.21 %	591.85	900.00	308.15	65.76 %
2150 - Office Supplies	929.31	874.65	-54.66	106.25 %	5,090.38	10,500.00	5,409.62	48.48 %
2160 - Meeting Expenses	70.46	266.56	196.10	26.43 %	1,045.43	3,200.00	2,154.57	32.67 %
2170 - Printing/Photocopy	43.53	224.91	181.38	19.35 %	53.59	2,700.00	2,646.41	1.98 %
2180 - Miscellaneous Expenses	0.00	58.31	58.31	0.00 %	421.68	700.00	278.32	60.24 %
2190 - Data Processing Costs	586.54	1,840.93	1,254.39	31.86 %	9,518.92	22,100.00	12,581.08	43.07 %
2200 - Professional Fees	675.00	1,441.09	766.09	46.84 %	11,205.00	17,300.00	6,095.00	64.77 %
2210 - Legal	9,875.67	6,664.00	-3,211.67	148.19 %	21,420.29	80,000.00	58,579.71	26.78 %
2220 - Legal Notices	0.00	91.63	91.63	0.00 %	426.99	1,100.00	673.01	38.82 %
2230 - Rent	173.88	474.81	300.93	36.62 %	1,197.84	5,700.00	4,502.16	21.01 %
2235 - Equipment Lease	0.00	374.85	374.85	0.00 %	0.00	4,500.00	4,500.00	0.00 %
2240 - Telephone	881.34	741.37	-139.97	118.88 %	4,895.12	8,900.00	4,004.88	55.00 %
2250 - Utilities	570.23	724.71	154.48	78.68 %	5,687.98	8,700.00	3,012.02	65.38 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	944.63	857.99	-86.64	110.10 %	4,267.64	10,300.00	6,032.36	41.43 %
2270 - Travel Expenses	85.04	524.79	439.75	16.20 %	3,699.53	6,300.00	2,600.47	58.72 %
2280 - Vehicle Expenses	42.93	791.35	748.42	5.42 %	2,750.65	9,500.00	6,749.35	28.95 %
2290 - Operating Supplies	0.00	416.50	416.50	0.00 %	11,448.53	5,000.00	-6,448.53	228.97 %
Total Level1: 200 - Supplies and Services:	20,545.89	19,200.65	-1,345.24	107.01 %	105,627.65	230,500.00	124,872.35	45.83 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	114,226.03	124,333.58	10,107.55	91.87 %	530,052.63	1,492,600.00	962,547.37	35.51 %
4000 - Fixed Asset Purchases	8,717.58	2,349.06	-6,368.52	371.11 %	12,180.99	28,200.00	16,019.01	43.20 %
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:	122,943.61	133,296.66	10,353.05	92.23 %	542,233.62	1,600,200.00	1,057,966.38	33.89 %
Total Expense:	200,614.01	225,576.40	24,962.39	88.93 %	1,032,563.81	2,708,000.00	1,675,436.19	38.13 %
Total Revenues	103,548.51	225,576.40	-122,027.89	-45.90 %	1,304,088.22	2,708,000.00	-1,403,911.78	-48.16 %
Total Fund: 26 - CONSERVATION FUND:	-97,065.50	0.00	-97,065.50		271,524.41	0.00	271,524.41	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January 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 %	1,973,209.89	3,400,000.00	-1,426,790.11	-58.04 %
R120 - Property Taxes Revenues	0.00	10,920.46	-10,920.46	0.00 %	79,488.63	131,098.00	-51,609.37	-60.63 %
R140 - Connection Charges	4,004.37	14,577.50	-10,573.13	-27.47 %	78,947.47	175,000.00	-96,052.53	-45.11 %
R220 - Copy Fee	55.00	0.00	55.00	0.00 %	295.60	0.00	295.60	0.00 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	737.25	0.00	737.25	0.00 %
R240 - Insurance Refunds	304.64	0.00	304.64	0.00 %	304.64	0.00	304.64	0.00 %
R250 - Interest Income	586.99	249.90	337.09	-234.89 %	1,811.21	3,000.00	-1,188.79	-60.37 %
R260 - CAW - ASR	467,790.14	197,588.59	270,201.55	-236.75 %	543,189.82	2,372,012.00	-1,828,822.18	-22.90 %
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:	472,741.14	756,732.91	-283,991.77	-62.47 %	2,690,585.51	9,084,429.00	-6,393,843.49	-29.62 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2 Expense	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	69,851.42	53,720.17	-16,131.25	130.03 %	428,324.66	644,900.00	216,575.34	66.42 %
1110 - Manager's Auto Allowance	221.56	116.62	-104.94	189.98 %	1,527.80	1,400.00	-127.80	109.13 %
1120 - Manager's Deferred Comp	314.78	158.27	-156.51	198.89 %	2,170.67	1,900.00	-270.67	114.25 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	566.06	0.00	-566.06	0.00 %	3,993.25	0.00	-3,993.25	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	11,398.58	11,245.50	-153.08	101.36 %	92,204.39	135,000.00	42,795.61	68.30 %
1170 - Medical Insurance	7,184.84	12,511.66	5,326.82	57.43 %	64,789.69	150,200.00	85,410.31	43.14 %
1180 - Medical Insurance - Retirees	2,031.16	0.00	-2,031.16	0.00 %	12,470.27	0.00	-12,470.27	0.00 %
1190 - Workers Compensation	0.00	783.02	783.02	0.00 %	2,812.48	9,400.00	6,587.52	29.92 %
1200 - Life Insurance	122.40	0.00	-122.40	0.00 %	842.67	0.00	-842.67	0.00 %
1210 - Long Term Disability Insurance	306.15	0.00	-306.15	0.00 %	2,134.41	0.00	-2,134.41	0.00 %
1220 - Short Term Disability Insurance	60.39	0.00	-60.39	0.00 %	399.29	0.00	-399.29	0.00 %
1230 - Other Benefits	52.48	0.00	-52.48	0.00 %	131.18	0.00	-131.18	0.00 %
1260 - Employee Assistance Program	20.54	0.00	-20.54	0.00 %	192.98	0.00	-192.98	0.00 %
1270 - FICA Tax Expense	51.16	0.00	-51.16	0.00 %	327.38	0.00	-327.38	0.00 %
1280 - Medicare Tax Expense	732.35	649.74	-82.61	112.71 %	4,796.55	7,800.00	3,003.45	61.49 %
1290 - Staff Development & Training	0.00	866.32	866.32	0.00 %	399.78	10,400.00	10,000.22	3.84 %
1300 - Conference Registration	22.50	0.00	-22.50	0.00 %	260.70	0.00	-260.70	0.00 %
1310 - Professional Dues	67.50	0.00	-67.50	0.00 %	257.50	0.00	-257.50	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:	93,003.87	81,200.84	-11,803.03	114.54 %	618,035.65	974,800.00	356,764.35	63.40 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	792.00	924.63	132.63	85.66 %	2,871.00	11,100.00	8,229.00	25.86 %
2110 - Board Expenses	439.07	208.25	-230.82	210.84 %	2,925.17	2,500.00	-425.17	117.01 %
2120 - Insurance Expense	37.50	1,191.19	1,153.69	3.15 %	13,007.48	14,300.00	1,292.52	90.96 %
2130 - Membership Dues	4,946.99	741.37	-4,205.62	667.28 %	4,996.49	8,900.00	3,903.51	56.14 %
2140 - Bank Charges	162.27	91.63	-70.64	177.09 %	1,465.32	1,100.00	-365.32	133.21 %
2150 - Office Supplies	676.09	974.61	298.52	69.37 %	5,586.96	11,700.00	6,113.04	47.75 %
2160 - Meeting Expenses	78.30	299.88	221.58	26.11 %	1,348.68	3,600.00	2,251.32	37.46 %
2170 - Printing/Photocopy	48.37	249.90	201.53	19.36 %	81.90	3,000.00	2,918.10	2.73 %
2180 - Miscellaneous Expenses	0.00	66.64	66.64	0.00 %	545.53	800.00	254.47	68.19 %
2190 - Data Processing Costs	651.72	2,040.85	1,389.13	31.93 %	10,226.06	24,500.00	14,273.94	41.74 %
2200 - Professional Fees	750.00	1,599.36	849.36	46.89 %	12,450.00	19,200.00	6,750.00	64.84 %
2210 - Legal	69,572.60	19,159.00	-50,413.60	363.13 %	183,316.49	230,000.00	46,683.51	79.70 %
2220 - Legal Notices	0.00	99.96	99.96	0.00 %	474.43	1,200.00	725.57	39.54 %
2230 - Rent	709.20	524.79	-184.41	135.14 %	4,964.15	6,300.00	1,335.85	78.80 %
2235 - Equipment Lease	0.00	416.50	416.50	0.00 %	0.00	5,000.00	5,000.00	0.00 %
2240 - Telephone	1,200.43	824.67	-375.76	145.56 %	6,903.09	9,900.00	2,996.91	69.73 %
2250 - Utilities	635.71	808.01	172.30	78.68 %	6,467.54	9,700.00	3,232.46	66.68 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Level2	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	1,091.29	949.62	-141.67	114.92 %	5,010.75	11,400.00	6,389.25	43.95 %
2270 - Travel Expenses	147.42	583.10	435.68	25.28 %	3,616.08	7,000.00	3,383.92	51.66 %
2280 - Vehicle Expenses	47.70	874.65	826.95	5.45 %	1,429.06	10,500.00	9,070.94	13.61 %
2290 - Operating Supplies	91.99	499.80	407.81	18.41 %	1,032.76	6,000.00	4,967.24	17.21 %
2300 - Interest Expense	0.00	0.00	0.00	0.00 %	73,273.89	0.00	-73,273.89	0.00 %
Total Level1: 200 - Supplies and Services:	82,078.65	33,128.41	-48,950.24	247.76 %	341,992.83	397,700.00	55,707.17	85.99 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	39,370.90	615,401.96	576,031.06	6.40 %	1,465,458.15	7,387,779.00	5,922,320.85	19.84 %
4000 - Fixed Asset Purchases	9,686.19	2,615.62	-7,070.57	370.32 %	13,534.43	31,400.00	17,865.57	43.10 %
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:	49,057.09	642,403.65	593,346.56	7.64 %	1,478,992.58	7,711,929.00	6,232,936.42	19.18 %
Total Expense:	224,139.61	756,732.90	532,593.29	29.62 %	2,439,021.06	9,084,429.00	6,645,407.94	26.85 %
Total Revenues	472,741.14	756,732.91	-283,991.77	-62.47 %	2,690,585.51	9,084,429.00	-6,393,843.49	-29.62 %
Total Fund: 35 - WATER SUPPLY FUND:	248,601.53	0.01	248,601.52		251,564.45	0.00	251,564.45	
Report Total:	-75,511.74	0.05	-75,511.79		-201,383.17	0.00	-201,383.17	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 01/31/2014

Fund Summary

Fund	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-227,047.77	0.04	-227,047.81		-724,472.03	0.00	-724,472.03	
26 - CONSERVATION FUND	-97,065.50	0.00	-97,065.50		271,524.41	0.00	271,524.41	
35 - WATER SUPPLY FUND	248,601.53	0.01	248,601.52		251,564.45	0.00	251,564.45	
Report Total:	-75,511.74	0.05	-75,511.79		-201,383.17	0.00	-201,383.17	