



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense Group Summary

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	1,363,773.48	283,220.00	1,080,553.48	-481.52 %	3,331,673.95	3,400,000.00	-68,326.05	-97.99 %
R110 - Mitigation Revenue	0.00	150,089.94	-150,089.94	0.00 %	715,000.00	1,801,800.00	-1,086,800.00	-39.68 %
R120 - Property Taxes Revenues	655,428.02	124,953.23	530,474.79	-524.54 %	1,506,108.78	1,500,000.00	6,108.78	-100.41 %
R130 - User Fees	3,853.38	8,330.00	-4,476.62	-46.26 %	42,817.34	100,000.00	-57,182.66	-42.82 %
R140 - Connection Charges	24,154.96	14,577.50	9,577.46	-165.70 %	158,052.80	175,000.00	-16,947.20	-90.32 %
R150 - Permit Processing Fee	15,823.00	14,577.50	1,245.50	-108.54 %	146,436.00	175,000.00	-28,564.00	-83.68 %
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	665.00	4,664.80	-3,999.80	-14.26 %	50,922.00	56,000.00	-5,078.00	-90.93 %
R200 - Recording Fees	1,128.00	499.80	628.20	-225.69 %	13,051.00	6,000.00	7,051.00	-217.52 %
R210 - Legal Fees	566.00	1,249.50	-683.50	-45.30 %	17,776.00	15,000.00	2,776.00	-118.51 %
R220 - Copy Fee	5.00	0.00	5.00	0.00 %	427.92	0.00	427.92	0.00 %
R230 - Miscellaneous - Other	0.00	1,249.50	-1,249.50	0.00 %	934.11	15,000.00	-14,065.89	-6.23 %
R240 - Insurance Refunds	1,494.86	0.00	1,494.86	0.00 %	1,799.50	0.00	1,799.50	0.00 %
R250 - Interest Income	2,695.77	833.00	1,862.77	-323.62 %	11,926.70	10,000.00	1,926.70	-119.27 %
R260 - CAW - ASR	0.00	193,817.76	-193,817.76	0.00 %	543,189.82	2,326,762.00	-1,783,572.18	-23.35 %
R270 - CAW - Rebates	118,534.67	145,808.33	-27,273.66	-81.29 %	841,074.20	1,750,000.00	-908,925.80	-48.06 %
R280 - CAW - Conservation	44,008.49	37,159.96	6,848.53	-118.43 %	44,008.49	446,200.00	-402,191.51	-9.86 %
R290 - CAW - Miscellaneous	7,000.00	583.10	6,416.90	-1,200.48 %	7,000.00	7,000.00	0.00	-100.00 %
R300 - Watermaster	0.00	7,830.20	-7,830.20	0.00 %	47,837.00	94,000.00	-46,163.00	-50.89 %
R308 - Reclamation Project	0.00	0.00	0.00	0.00 %	-8,740.49	0.00	-8,740.49	0.00 %
R310 - Other Reimbursements	0.00	3,277.89	-3,277.89	0.00 %	12,601.00	39,350.00	-26,749.00	-32.02 %
R320 - Grants	0.00	61,718.04	-61,718.04	0.00 %	152,340.79	741,133.00	-588,792.21	-20.56 %
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 %
R500 - Capital Equipment Reserve	0.00	4,933.33	-4,933.33	0.00 %	0.00	59,200.00	-59,200.00	0.00 %
R510 - Operating Reserve	0.00	36,505.08	-36,505.08	0.00 %	0.00	438,061.00	-438,061.00	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:	2,239,130.63	1,338,224.72	900,905.91	-167.32 %	7,636,636.91	16,064,825.00	-8,428,188.09	-47.54 %

EXHIBIT 12-E

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2 Expense	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	253,300.86	185,678.35	-67,622.51	136.42 %	1,864,739.71	2,229,000.00	364,260.29	83.66 %
1110 - Manager's Auto Allowance	553.86	399.84	-154.02	138.52 %	4,138.54	4,800.00	661.46	86.22 %
1120 - Manager's Deferred Comp	786.93	516.46	-270.47	152.37 %	5,880.12	6,200.00	319.88	94.84 %
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	1,727.31	0.00	-1,727.31	0.00 %	12,838.27	0.00	-12,838.27	0.00 %
1150 - Temporary Personnel	3,724.50	3,415.30	-309.20	109.05 %	31,235.55	41,000.00	9,764.45	76.18 %
1160 - PERS Retirement	50,027.67	34,485.00	-15,542.67	145.07 %	384,223.22	414,000.00	29,776.78	92.81 %
1170 - Medical Insurance	36,530.20	36,783.33	253.13	99.31 %	300,153.75	441,600.00	141,446.25	67.97 %
1180 - Medical Insurance - Retirees	2,710.47	0.00	-2,710.47	0.00 %	51,957.42	0.00	-51,957.42	0.00 %
1190 - Workers Compensation	2,846.55	2,615.62	-230.93	108.83 %	33,559.34	31,400.00	-2,159.34	106.88 %
1200 - Life Insurance	408.69	0.00	-408.69	0.00 %	3,993.17	0.00	-3,993.17	0.00 %
1210 - Long Term Disability Insurance	0.00	0.00	0.00	0.00 %	8,390.12	0.00	-8,390.12	0.00 %
1220 - Short Term Disability Insurance	257.75	0.00	-257.75	0.00 %	1,817.05	0.00	-1,817.05	0.00 %
1230 - Other Benefits	231.48	0.00	-231.48	0.00 %	925.92	0.00	-925.92	0.00 %
1260 - Employee Assistance Program	98.80	0.00	-98.80	0.00 %	848.38	0.00	-848.38	0.00 %
1270 - FICA Tax Expense	819.20	0.00	-819.20	0.00 %	5,394.02	0.00	-5,394.02	0.00 %
1280 - Medicare Tax Expense	3,243.84	2,174.13	-1,069.71	149.20 %	23,979.89	26,100.00	2,120.11	91.88 %
1290 - Staff Development & Training	-523.98	2,757.17	3,281.15	-19.00 %	3,439.90	33,100.00	29,660.10	10.39 %
1300 - Conference Registration	0.00	0.00	0.00	0.00 %	2,269.00	0.00	-2,269.00	0.00 %
1310 - Professional Dues	482.50	0.00	-482.50	0.00 %	2,336.50	0.00	-2,336.50	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:	357,226.63	269,225.04	-88,001.59	132.69 %	2,742,119.87	3,232,000.00	489,880.13	84.84 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,530.00	3,082.10	552.10	82.09 %	23,650.00	37,000.00	13,350.00	63.92 %
2110 - Board Expenses	30.00	499.73	469.73	6.00 %	2,160.56	6,000.00	3,839.44	36.01 %
2120 - Insurance Expense	0.00	3,965.08	3,965.08	0.00 %	43,358.27	47,600.00	4,241.73	91.09 %
2130 - Membership Dues	1,590.00	2,472.33	882.33	64.31 %	24,553.47	29,680.00	5,126.53	82.73 %
2140 - Bank Charges	343.14	291.55	-51.59	117.70 %	3,963.47	3,500.00	-463.47	113.24 %
2150 - Office Supplies	2,690.21	3,226.62	536.41	83.38 %	28,892.58	38,735.00	9,842.42	74.59 %
2160 - Meeting Expenses	488.99	841.26	352.27	58.13 %	5,609.10	10,100.00	4,490.90	55.54 %
2170 - Printing/Photocopy	0.00	816.34	816.34	0.00 %	320.84	9,800.00	9,479.16	3.27 %
2180 - Miscellaneous Expenses	0.00	216.58	216.58	0.00 %	1,908.65	2,600.00	691.35	73.41 %
2190 - IT Supplies/Services	2,686.60	6,813.94	4,127.34	39.43 %	46,199.02	81,800.00	35,600.98	56.48 %
2200 - Professional Fees	2,500.00	5,335.36	2,835.36	46.86 %	57,000.00	64,050.00	7,050.00	88.99 %
2210 - Legal	51,775.44	33,320.00	-18,455.44	155.39 %	284,137.30	400,000.00	115,862.70	71.03 %
2220 - Legal Notices	519.01	333.20	-185.81	155.77 %	2,100.45	4,000.00	1,899.55	52.51 %
2230 - Rent	1,689.00	1,749.30	60.30	96.55 %	16,798.50	21,000.00	4,201.50	79.99 %
2235 - Equipment Lease	520.48	1,399.44	878.96	37.19 %	520.48	16,800.00	16,279.52	3.10 %
2240 - Telephone	3,254.12	2,965.56	-288.56	109.73 %	32,393.13	35,600.00	3,206.87	90.99 %
2250 - Utilities	2,486.12	2,690.59	204.47	92.40 %	29,869.90	32,300.00	2,430.10	92.48 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April	April	Variance	Percent	YTD	Total Budget	Variance	Percent
	Activity	Budget	Favorable (Unfavorable)	Used	Activity		Favorable (Unfavorable)	Used
2260 - Facility Maintenance	1,684.40	3,165.40	1,481.00	53.21 %	24,163.73	38,000.00	13,836.27	63.59 %
2270 - Travel Expenses	1,738.22	2,015.89	277.67	86.23 %	20,638.61	24,200.00	3,561.39	85.28 %
2280 - Transportation	3,876.61	2,665.50	-1,211.11	145.44 %	31,050.62	32,000.00	949.38	97.03 %
2900 - Operating Supplies	279.57	1,820.19	1,540.62	15.36 %	14,859.46	21,850.00	6,990.54	68.01 %
Total Level1: 200 - Supplies and Services:	80,681.91	79,685.96	-995.95	101.25 %	694,148.14	956,615.00	262,466.86	72.56 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	381,962.88	939,584.30	557,621.42	40.65 %	4,089,806.68	11,279,223.00	7,189,416.32	36.26 %
4000 - Fixed Asset Purchases	0.00	9,646.53	9,646.53	0.00 %	51,208.69	115,800.00	64,591.31	44.22 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	73,273.89	230,000.00	156,726.11	31.86 %
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:	381,962.88	989,313.69	607,350.81	38.61 %	4,214,289.26	11,876,210.00	7,661,920.74	35.49 %
Total Expense:	819,871.42	1,338,224.69	518,353.27	61.27 %	7,650,557.27	16,064,825.00	8,414,267.73	47.62 %
Report Total:	1,419,259.21	0.03	1,419,259.18		-13,920.36	0.00	-13,920.36	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Fund Summary

Fund	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-241,587.59	0.03	-241,587.62		-768,023.88	0.00	-768,023.88	
26 - CONSERVATION FUND	409,860.76	0.00	409,860.76		459,762.02	0.00	459,762.02	
35 - WATER SUPPLY FUND	1,250,986.04	0.00	1,250,986.04		294,341.50	0.00	294,341.50	
Report Total:	1,419,259.21	0.03	1,419,259.18		-13,920.36	0.00	-13,920.36	



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense Group Summary

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April 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 %	715,000.00	1,801,800.00	-1,086,800.00	-39.68 %
R120 - Property Taxes Revenues	6,139.14	11,638.62	-5,499.48	-52.75 %	140,321.15	139,752.00	569.15	-100.41 %
R130 - User Fees	3,253.06	8,330.00	-5,076.94	-39.05 %	36,150.45	100,000.00	-63,849.55	-36.15 %
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	665.00	4,664.80	-3,999.80	-14.26 %	50,922.00	56,000.00	-5,078.00	-90.93 %
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 %	-39.17	15,000.00	-15,039.17	0.26 %
R250 - Interest Income	448.88	358.19	90.69	-125.32 %	2,006.95	4,300.00	-2,293.05	-46.67 %
R290 - CAW - Miscellaneous	7,000.00	583.10	6,416.90	-1,200.48 %	7,000.00	7,000.00	0.00	-100.00 %
R310 - Other Reimbursements	0.00	2,153.34	-2,153.34	0.00 %	0.00	25,850.00	-25,850.00	0.00 %
R320 - Grants	0.00	61,718.04	-61,718.04	0.00 %	152,340.79	741,133.00	-588,792.21	-20.56 %
R500 - Capital Equipment Reserve	0.00	4,933.33	-4,933.33	0.00 %	0.00	59,200.00	-59,200.00	0.00 %
Total Revenue:	17,506.08	246,218.66	-228,712.58	-7.11 %	1,104,102.17	2,956,035.00	-1,851,932.83	-37.35 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2 Expense	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	115,010.72	79,844.19	-35,166.53	144.04 %	868,978.51	958,500.00	89,521.49	90.66 %
1110 - Manager's Auto Allowance	110.76	174.93	64.17	63.32 %	983.64	2,100.00	1,116.36	46.84 %
1120 - Manager's Deferred Comp	157.38	216.58	59.20	72.67 %	1,397.64	2,600.00	1,202.36	53.76 %
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	437.43	0.00	-437.43	0.00 %	3,631.67	0.00	-3,631.67	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	22,693.93	14,826.89	-7,867.04	153.06 %	172,295.59	178,000.00	5,704.41	96.80 %
1170 - Medical Insurance	17,257.73	15,817.84	-1,439.89	109.10 %	149,051.36	189,900.00	40,848.64	78.49 %
1180 - Medical Insurance - Retirees	1,553.51	0.00	-1,553.51	0.00 %	24,558.49	0.00	-24,558.49	0.00 %
1190 - Workers Compensation	1,806.73	1,124.55	-682.18	160.66 %	21,297.12	13,500.00	-7,797.12	157.76 %
1200 - Life Insurance	178.93	0.00	-178.93	0.00 %	1,730.42	0.00	-1,730.42	0.00 %
1210 - Long Term Disability Insurance	0.00	0.00	0.00	0.00 %	3,732.28	0.00	-3,732.28	0.00 %
1220 - Short Term Disability Insurance	120.87	0.00	-120.87	0.00 %	849.95	0.00	-849.95	0.00 %
1230 - Other Benefits	76.36	0.00	-76.36	0.00 %	305.50	0.00	-305.50	0.00 %
1260 - Employee Assistance Program	45.41	0.00	-45.41	0.00 %	374.36	0.00	-374.36	0.00 %
1270 - FICA Tax Expense	729.80	0.00	-729.80	0.00 %	4,573.21	0.00	-4,573.21	0.00 %
1280 - Medicare Tax Expense	1,602.76	941.29	-661.47	170.27 %	11,742.48	11,300.00	-442.48	103.92 %
1290 - Staff Development & Training	0.00	1,191.16	1,191.16	0.00 %	804.95	14,300.00	13,495.05	5.63 %
1300 - Conference Registration	0.00	0.00	0.00	0.00 %	975.67	0.00	-975.67	0.00 %
1310 - Professional Dues	399.85	0.00	-399.85	0.00 %	1,106.77	0.00	-1,106.77	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:	162,182.17	115,770.11	-46,412.06	140.09 %	1,268,389.61	1,389,800.00	121,410.39	91.26 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,087.90	1,324.47	236.57	82.14 %	10,410.40	15,900.00	5,489.60	65.47 %
2110 - Board Expenses	12.90	216.55	203.65	5.96 %	929.04	2,600.00	1,670.96	35.73 %
2120 - Insurance Expense	0.00	1,699.32	1,699.32	0.00 %	19,911.05	20,400.00	488.95	97.60 %
2130 - Membership Dues	683.70	1,064.57	380.87	64.22 %	8,539.84	12,780.00	4,240.16	66.82 %
2140 - Bank Charges	133.20	124.95	-8.25	106.60 %	1,376.40	1,500.00	123.60	91.76 %
2150 - Office Supplies	1,176.85	1,377.36	200.51	85.44 %	12,224.72	16,535.00	4,310.28	73.93 %
2160 - Meeting Expenses	210.27	366.49	156.22	57.37 %	2,364.24	4,400.00	2,035.76	53.73 %
2170 - Printing/Photocopy	0.00	341.53	341.53	0.00 %	128.35	4,100.00	3,971.65	3.13 %
2180 - Miscellaneous Expenses	0.00	91.63	91.63	0.00 %	787.61	1,100.00	312.39	71.60 %
2190 - IT Supplies/Services	1,002.14	2,932.16	1,930.02	34.18 %	19,570.57	35,200.00	15,629.43	55.60 %
2200 - Professional Fees	1,075.00	2,294.91	1,219.91	46.84 %	24,510.00	27,550.00	3,040.00	88.97 %
2210 - Legal	9,637.69	7,497.00	-2,140.69	128.55 %	26,549.95	90,000.00	63,450.05	29.50 %
2220 - Legal Notices	223.17	141.61	-81.56	157.59 %	903.19	1,700.00	796.81	53.13 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	7,967.77	9,000.00	1,032.23	88.53 %
2235 - Equipment Lease	223.81	608.09	384.28	36.81 %	223.81	7,300.00	7,076.19	3.07 %
2240 - Telephone	1,431.70	1,274.52	-157.18	112.33 %	14,801.96	15,300.00	498.04	96.74 %
2250 - Utilities	1,082.86	1,157.87	75.01	93.52 %	13,014.49	13,900.00	885.51	93.63 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	870.18	1,357.79	487.61	64.09 %	11,516.76	16,300.00	4,783.24	70.65 %
2270 - Travel Expenses	632.53	866.33	233.80	73.01 %	6,898.49	10,400.00	3,501.51	66.33 %
2280 - Transportation	3,076.47	1,149.50	-1,926.97	267.64 %	24,175.61	13,800.00	-10,375.61	175.19 %
2900 - Operating Supplies	229.34	820.55	591.21	27.95 %	1,908.86	9,850.00	7,941.14	19.38 %
Total Level1: 200 - Supplies and Services:	23,589.13	27,456.90	3,867.77	85.91 %	208,713.11	329,615.00	120,901.89	63.32 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	73,322.37	89,752.01	16,429.64	81.69 %	371,675.99	1,077,683.00	706,007.01	34.49 %
4000 - Fixed Asset Purchases	0.00	4,156.84	4,156.84	0.00 %	23,347.34	49,900.00	26,552.66	46.79 %
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:	73,322.37	102,991.62	29,669.25	71.19 %	395,023.33	1,236,620.00	841,596.67	31.94 %
Total Expense:	259,093.67	246,218.63	-12,875.04	105.23 %	1,872,126.05	2,956,035.00	1,083,908.95	63.33 %
Total Revenues	17,506.08	246,218.66	-228,712.58	-7.11 %	1,104,102.17	2,956,035.00	-1,851,932.83	-37.35 %
Total Fund: 24 - MITIGATION FUND:	-241,587.59	0.03	-241,587.62		-768,023.88	0.00	-768,023.88	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	409,635.07	86,831.65	322,803.42	-471.76 %	1,046,645.19	1,042,400.00	4,245.19	-100.41 %
R130 - User Fees	600.32	0.00	600.32	0.00 %	6,666.89	0.00	6,666.89	0.00 %
R150 - Permit Processing Fee	15,823.00	14,577.50	1,245.50	-108.54 %	146,436.00	175,000.00	-28,564.00	-83.68 %
R200 - Recording Fees	1,128.00	0.00	1,128.00	0.00 %	13,051.00	0.00	13,051.00	0.00 %
R210 - Legal Fees	566.00	1,249.50	-683.50	-45.30 %	17,776.00	15,000.00	2,776.00	-118.51 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	-24.60	0.00	-24.60	0.00 %
R250 - Interest Income	408.59	224.91	183.68	-181.67 %	2,040.11	2,700.00	-659.89	-75.56 %
R270 - CAW - Rebates	118,534.67	145,808.33	-27,273.66	-81.29 %	841,074.20	1,750,000.00	-908,925.80	-48.06 %
R280 - CAW - Conservation	44,008.49	37,159.96	6,848.53	-118.43 %	44,008.49	446,200.00	-402,191.51	-9.86 %
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:	590,704.14	286,976.40	303,727.74	-205.84 %	2,117,673.28	3,444,800.00	-1,327,126.72	-61.47 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2 Expense	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	50,442.43	50,130.66	-311.77	100.62 %	363,090.12	601,800.00	238,709.88	60.33 %
1110 - Manager's Auto Allowance	110.76	108.29	-2.47	102.28 %	851.64	1,300.00	448.36	65.51 %
1120 - Manager's Deferred Comp	157.38	141.61	-15.77	111.14 %	1,210.08	1,700.00	489.92	71.18 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	437.43	0.00	-437.43	0.00 %	3,224.30	0.00	-3,224.30	0.00 %
1150 - Temporary Personnel	3,724.50	924.63	-2,799.87	402.81 %	31,235.55	11,100.00	-20,135.55	281.40 %
1160 - PERS Retirement	9,953.89	9,312.61	-641.28	106.89 %	78,516.89	111,800.00	33,283.11	70.23 %
1170 - Medical Insurance	8,054.32	9,928.82	1,874.50	81.12 %	60,405.07	119,200.00	58,794.93	50.68 %
1180 - Medical Insurance - Retirees	343.82	0.00	-343.82	0.00 %	11,163.70	0.00	-11,163.70	0.00 %
1190 - Workers Compensation	125.41	708.05	582.64	17.71 %	1,460.91	8,500.00	7,039.09	17.19 %
1200 - Life Insurance	105.12	0.00	-105.12	0.00 %	1,050.64	0.00	-1,050.64	0.00 %
1210 - Long Term Disability Insurance	0.00	0.00	0.00	0.00 %	1,911.13	0.00	-1,911.13	0.00 %
1220 - Short Term Disability Insurance	52.13	0.00	-52.13	0.00 %	369.87	0.00	-369.87	0.00 %
1230 - Other Benefits	76.36	0.00	-76.36	0.00 %	305.50	0.00	-305.50	0.00 %
1260 - Employee Assistance Program	22.18	0.00	-22.18	0.00 %	208.04	0.00	-208.04	0.00 %
1270 - FICA Tax Expense	42.34	0.00	-42.34	0.00 %	380.91	0.00	-380.91	0.00 %
1280 - Medicare Tax Expense	712.84	583.10	-129.74	122.25 %	5,278.76	7,000.00	1,721.24	75.41 %
1290 - Staff Development & Training	-523.98	741.36	1,265.34	-70.68 %	2,079.17	8,900.00	6,820.83	23.36 %
1300 - Conference Registration	0.00	0.00	0.00	0.00 %	612.63	0.00	-612.63	0.00 %
1310 - Professional Dues	39.15	0.00	-39.15	0.00 %	803.03	0.00	-803.03	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:	73,876.08	72,687.42	-1,188.66	101.64 %	564,157.94	872,600.00	308,442.06	64.65 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	683.10	833.00	149.90	82.00 %	6,144.60	10,000.00	3,855.40	61.45 %
2110 - Board Expenses	8.10	133.26	125.16	6.08 %	583.35	1,600.00	1,016.65	36.46 %
2120 - Insurance Expense	0.00	1,074.57	1,074.57	0.00 %	10,439.74	12,900.00	2,460.26	80.93 %
2130 - Membership Dues	429.30	666.40	237.10	64.42 %	10,270.14	8,000.00	-2,270.14	128.38 %
2140 - Bank Charges	85.50	74.97	-10.53	114.05 %	829.19	900.00	70.81	92.13 %
2150 - Office Supplies	697.99	874.65	176.66	79.80 %	7,910.26	10,500.00	2,589.74	75.34 %
2160 - Meeting Expenses	132.02	224.89	92.87	58.70 %	1,448.41	2,700.00	1,251.59	53.64 %
2170 - Printing/Photocopy	0.00	224.91	224.91	0.00 %	80.59	2,700.00	2,619.41	2.98 %
2180 - Miscellaneous Expenses	0.00	58.31	58.31	0.00 %	494.55	700.00	205.45	70.65 %
2190 - IT Supplies/Services	658.52	1,840.93	1,182.41	35.77 %	12,640.13	22,100.00	9,459.87	57.20 %
2200 - Professional Fees	675.00	1,441.09	766.09	46.84 %	15,390.00	17,300.00	1,910.00	88.96 %
2210 - Legal	5,777.57	6,664.00	886.43	86.70 %	27,197.86	80,000.00	52,802.14	34.00 %
2220 - Legal Notices	140.13	91.63	-48.50	152.93 %	567.12	1,100.00	532.88	51.56 %
2230 - Rent	173.88	474.81	300.93	36.62 %	1,719.48	5,700.00	3,980.52	30.17 %
2235 - Equipment Lease	140.53	374.85	234.32	37.49 %	140.53	4,500.00	4,359.47	3.12 %
2240 - Telephone	626.22	799.70	173.48	78.31 %	7,256.53	9,600.00	2,343.47	75.59 %
2250 - Utilities	663.70	724.71	61.01	91.58 %	7,886.05	8,700.00	813.95	90.64 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	367.91	857.99	490.08	42.88 %	5,809.96	10,300.00	4,490.04	56.41 %
2270 - Travel Expenses	23.76	541.46	517.70	4.39 %	6,243.81	6,500.00	256.19	96.06 %
2280 - Transportation	151.62	716.35	564.73	21.17 %	4,025.28	8,600.00	4,574.72	46.81 %
2900 - Operating Supplies	4.88	508.17	503.29	0.96 %	11,625.39	6,100.00	-5,525.39	190.58 %
Total Level1: 200 - Supplies and Services:	11,439.73	19,200.65	7,760.92	59.58 %	138,702.97	230,500.00	91,797.03	60.17 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	95,527.57	185,916.91	90,389.34	51.38 %	941,852.87	2,231,600.00	1,289,747.13	42.21 %
4000 - Fixed Asset Purchases	0.00	2,557.40	2,557.40	0.00 %	13,197.48	30,700.00	17,502.52	42.99 %
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:	95,527.57	195,088.33	99,560.76	48.97 %	955,050.35	2,341,700.00	1,386,649.65	40.78 %
Total Expense:	180,843.38	286,976.40	106,133.02	63.02 %	1,657,911.26	3,444,800.00	1,786,888.74	48.13 %
Total Revenues	590,704.14	286,976.40	303,727.74	-205.84 %	2,117,673.28	3,444,800.00	-1,327,126.72	-61.47 %
Total Fund: 26 - CONSERVATION FUND:	409,860.76	0.00	409,860.76		459,762.02	0.00	459,762.02	

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April 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	1,363,773.48	283,220.00	1,080,553.48	-481.52 %	3,331,673.95	3,400,000.00	-68,326.05	-97.99 %
R120 - Property Taxes Revenues	239,653.81	26,482.96	213,170.85	-904.94 %	319,142.44	317,848.00	1,294.44	-100.41 %
R140 - Connection Charges	24,154.96	14,577.50	9,577.46	-165.70 %	158,052.80	175,000.00	-16,947.20	-90.32 %
R220 - Copy Fee	5.00	0.00	5.00	0.00 %	427.92	0.00	427.92	0.00 %
R230 - Miscellaneous - Other	0.00	0.00	0.00	0.00 %	997.88	0.00	997.88	0.00 %
R240 - Insurance Refunds	1,494.86	0.00	1,494.86	0.00 %	1,799.50	0.00	1,799.50	0.00 %
R250 - Interest Income	1,838.30	249.90	1,588.40	-735.61 %	7,879.64	3,000.00	4,879.64	-262.65 %
R260 - CAW - ASR	0.00	193,817.76	-193,817.76	0.00 %	543,189.82	2,326,762.00	-1,783,572.18	-23.35 %
R300 - Watermaster	0.00	7,830.20	-7,830.20	0.00 %	47,837.00	94,000.00	-46,163.00	-50.89 %
R308 - Reclamation Project	0.00	0.00	0.00	0.00 %	-8,740.49	0.00	-8,740.49	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 %
R510 - Operating Reserve	0.00	36,505.08	-36,505.08	0.00 %	0.00	438,061.00	-438,061.00	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:	1,630,920.41	805,029.66	825,890.75	-202.59 %	4,414,861.46	9,663,990.00	-5,249,128.54	-45.68 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2 Expense	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	87,847.71	55,703.50	-32,144.21	157.71 %	632,671.08	668,700.00	36,028.92	94.61 %
1110 - Manager's Auto Allowance	332.34	116.62	-215.72	284.98 %	2,303.26	1,400.00	-903.26	164.52 %
1120 - Manager's Deferred Comp	472.17	158.27	-313.90	298.33 %	3,272.40	1,900.00	-1,372.40	172.23 %
1130 - Unemployment Compensation	0.00	74.97	74.97	0.00 %	0.00	900.00	900.00	0.00 %
1140 - Insurance Opt-Out Supplemental	852.45	0.00	-852.45	0.00 %	5,982.30	0.00	-5,982.30	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	17,379.85	10,345.50	-7,034.35	167.99 %	133,410.74	124,200.00	-9,210.74	107.42 %
1170 - Medical Insurance	11,218.15	11,036.67	-181.48	101.64 %	90,697.32	132,500.00	41,802.68	68.45 %
1180 - Medical Insurance - Retirees	813.14	0.00	-813.14	0.00 %	16,235.23	0.00	-16,235.23	0.00 %
1190 - Workers Compensation	914.41	783.02	-131.39	116.78 %	10,801.31	9,400.00	-1,401.31	114.91 %
1200 - Life Insurance	124.64	0.00	-124.64	0.00 %	1,212.11	0.00	-1,212.11	0.00 %
1210 - Long Term Disability Insurance	0.00	0.00	0.00	0.00 %	2,746.71	0.00	-2,746.71	0.00 %
1220 - Short Term Disability Insurance	84.75	0.00	-84.75	0.00 %	597.23	0.00	-597.23	0.00 %
1230 - Other Benefits	78.76	0.00	-78.76	0.00 %	314.92	0.00	-314.92	0.00 %
1260 - Employee Assistance Program	31.21	0.00	-31.21	0.00 %	265.98	0.00	-265.98	0.00 %
1270 - FICA Tax Expense	47.06	0.00	-47.06	0.00 %	439.90	0.00	-439.90	0.00 %
1280 - Medicare Tax Expense	928.24	649.74	-278.50	142.86 %	6,958.65	7,800.00	841.35	89.21 %
1290 - Staff Development & Training	0.00	824.65	824.65	0.00 %	555.78	9,900.00	9,344.22	5.61 %
1300 - Conference Registration	0.00	0.00	0.00	0.00 %	680.70	0.00	-680.70	0.00 %
1310 - Professional Dues	43.50	0.00	-43.50	0.00 %	426.70	0.00	-426.70	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:	121,168.38	80,767.51	-40,400.87	150.02 %	909,572.32	969,600.00	60,027.68	93.81 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	759.00	924.63	165.63	82.09 %	7,095.00	11,100.00	4,005.00	63.92 %
2110 - Board Expenses	9.00	149.92	140.92	6.00 %	648.17	1,800.00	1,151.83	36.01 %
2120 - Insurance Expense	0.00	1,191.19	1,191.19	0.00 %	13,007.48	14,300.00	1,292.52	90.96 %
2130 - Membership Dues	477.00	741.36	264.36	64.34 %	5,743.49	8,900.00	3,156.51	64.53 %
2140 - Bank Charges	124.44	91.63	-32.81	135.81 %	1,757.88	1,100.00	-657.88	159.81 %
2150 - Office Supplies	815.37	974.61	159.24	83.66 %	8,757.60	11,700.00	2,942.40	74.85 %
2160 - Meeting Expenses	146.70	249.88	103.18	58.71 %	1,796.45	3,000.00	1,203.55	59.88 %
2170 - Printing/Photocopy	0.00	249.90	249.90	0.00 %	111.90	3,000.00	2,888.10	3.73 %
2180 - Miscellaneous Expenses	0.00	66.64	66.64	0.00 %	626.49	800.00	173.51	78.31 %
2190 - IT Supplies/Services	1,025.94	2,040.85	1,014.91	50.27 %	13,988.32	24,500.00	10,511.68	57.10 %
2200 - Professional Fees	750.00	1,599.36	849.36	46.89 %	17,100.00	19,200.00	2,100.00	89.06 %
2210 - Legal	36,360.18	19,159.00	-17,201.18	189.78 %	230,389.49	230,000.00	-389.49	100.17 %
2220 - Legal Notices	155.71	99.96	-55.75	155.77 %	630.14	1,200.00	569.86	52.51 %
2230 - Rent	715.70	524.79	-190.91	136.38 %	7,111.25	6,300.00	-811.25	112.88 %
2235 - Equipment Lease	156.14	416.50	260.36	37.49 %	156.14	5,000.00	4,843.86	3.12 %
2240 - Telephone	1,196.20	891.34	-304.86	134.20 %	10,334.64	10,700.00	365.36	96.59 %
2250 - Utilities	739.56	808.01	68.45	91.53 %	8,969.36	9,700.00	730.64	92.47 %

Statement of Revenue Over Expense

For Fiscal: 2013-2014 Period Ending: 04/30/2014

Level2	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2260 - Facility Maintenance	446.31	949.62	503.31	47.00 %	6,837.01	11,400.00	4,562.99	59.97 %
2270 - Travel Expenses	1,081.93	608.10	-473.83	177.92 %	7,496.31	7,300.00	-196.31	102.69 %
2280 - Transportation	648.52	799.65	151.13	81.10 %	2,849.73	9,600.00	6,750.27	29.68 %
2900 - Operating Supplies	45.35	491.47	446.12	9.23 %	1,325.21	5,900.00	4,574.79	22.46 %
Total Level1: 200 - Supplies and Services:	45,653.05	33,028.41	-12,624.64	138.22 %	346,732.06	396,500.00	49,767.94	87.45 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	213,112.94	663,915.38	450,802.44	32.10 %	2,776,277.82	7,969,940.00	5,193,662.18	34.83 %
4000 - Fixed Asset Purchases	0.00	2,932.29	2,932.29	0.00 %	14,663.87	35,200.00	20,536.13	41.66 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	73,273.89	230,000.00	156,726.11	31.86 %
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:	213,112.94	691,233.74	478,120.80	30.83 %	2,864,215.58	8,297,890.00	5,433,674.42	34.52 %
Total Expense:	379,934.37	805,029.66	425,095.29	47.20 %	4,120,519.96	9,663,990.00	5,543,470.04	42.64 %
Total Revenues	1,630,920.41	805,029.66	825,890.75	-202.59 %	4,414,861.46	9,663,990.00	-5,249,128.54	-45.68 %
Total Fund: 35 - WATER SUPPLY FUND:	1,250,986.04	0.00	1,250,986.04		294,341.50	0.00	294,341.50	
Report Total:	1,419,259.21	0.03	1,419,259.18		-13,920.36	0.00	-13,920.36	

Fund Summary

Fund	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-241,587.59	0.03	-241,587.62		-768,023.88	0.00	-768,023.88	
26 - CONSERVATION FUND	409,860.76	0.00	409,860.76		459,762.02	0.00	459,762.02	
35 - WATER SUPPLY FUND	1,250,986.04	0.00	1,250,986.04		294,341.50	0.00	294,341.50	
Report Total:	1,419,259.21	0.03	1,419,259.18		-13,920.36	0.00	-13,920.36	