

Statement of Revenue Over Expense Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

EXHIBIT 7-E



**Level 2
Fund: 24 - MITIGATION FUND**

Revenue	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
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	3,923.26	6,247.50	-2,324.24	-62.80 %	12,626.46	75,000.00	-62,373.54	-16.84 %
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	5,072.00	4,664.80	407.20	-108.73 %	9,314.00	56,000.00	-46,686.00	-16.63 %
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	1.47	537.28	-535.81	-0.27 %	176.69	6,450.00	-6,273.31	-2.74 %
R290 - CAW - Miscellaneous	0.00	583.10	-583.10	0.00 %	0.00	7,000.00	-7,000.00	0.00 %
R310 - Other Reimbursements	0.00	1,707.65	-1,707.65	0.00 %	0.00	20,500.00	-20,500.00	0.00 %
R320 - Grants	0.00	51,479.40	-51,479.40	0.00 %	0.00	618,000.00	-618,000.00	0.00 %
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:	166,296.73	239,912.32	-73,615.59	-69.32 %	180,917.15	2,880,100.00	-2,699,182.85	-6.28 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2 Expense	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	72,475.62	79,951.34	7,475.72	90.65 %	196,972.10	959,800.00	762,827.90	20.52 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	221.52	950.00	728.48	23.32 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	323.10	1,400.00	1,076.90	23.08 %
1130 - Unemployment Compensation	0.00	99.96	99.96	0.00 %	0.00	1,200.00	1,200.00	0.00 %
1140 - Insurance Opt-Out Supplemental	302.98	0.00	-302.98	0.00 %	908.94	0.00	-908.94	0.00 %
1150 - Temporary Personnel	0.00	37.48	37.48	0.00 %	0.00	450.00	450.00	0.00 %
1160 - PERS Retirement	13,302.87	14,027.72	724.85	94.83 %	41,212.18	168,400.00	127,187.82	24.47 %
1170 - Medical Insurance	10,565.05	14,119.35	3,554.30	74.83 %	31,695.36	169,500.00	137,804.64	18.70 %
1180 - Medical Insurance - Retirees	2,391.07	0.00	-2,391.07	0.00 %	7,697.46	0.00	-7,697.46	0.00 %
1190 - Workers Compensation	1,880.49	1,957.55	77.06	96.06 %	6,086.24	23,500.00	17,413.76	25.90 %
1220 - Short Term Disability Insurance	75.49	0.00	-75.49	0.00 %	226.31	0.00	-226.31	0.00 %
1230 - Other Benefits	50.94	0.00	-50.94	0.00 %	152.76	0.00	-152.76	0.00 %
1260 - Employee Assistance Program	27.80	0.00	-27.80	0.00 %	83.46	0.00	-83.46	0.00 %
1270 - FICA Tax Expense	254.56	0.00	-254.56	0.00 %	857.28	0.00	-857.28	0.00 %
1280 - Medicare Tax Expense	952.32	1,007.93	55.61	94.48 %	2,873.85	12,100.00	9,226.15	23.75 %
1290 - Staff Development & Training	48.07	1,099.56	1,051.49	4.37 %	758.07	13,200.00	12,441.93	5.74 %
1300 - Conference Registration	556.85	0.00	-556.85	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	253.70	58.31	-195.39	435.09 %	703.91	700.00	-3.91	100.56 %
Total Level1: 100 - Personnel Costs:	103,319.35	112,554.95	9,235.60	91.79 %	291,393.89	1,351,200.00	1,059,806.11	21.57 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	993.30	1,324.47	331.17	75.00 %	3,263.70	15,900.00	12,636.30	20.53 %
2110 - Board Expenses	0.00	158.27	158.27	0.00 %	12.90	1,900.00	1,887.10	0.68 %
2120 - Insurance Expense	1,481.50	1,607.69	126.19	92.15 %	4,458.67	19,300.00	14,841.33	23.10 %
2130 - Membership Dues	0.00	1,074.57	1,074.57	0.00 %	0.00	12,900.00	12,900.00	0.00 %
2140 - Bank Charges	118.86	124.95	6.09	95.13 %	329.46	1,500.00	1,170.54	21.96 %
2150 - Office Supplies	1,431.53	1,141.20	-290.33	125.44 %	4,126.00	13,700.00	9,574.00	30.12 %
2160 - Meeting Expenses	232.08	291.54	59.46	79.60 %	318.59	3,500.00	3,181.41	9.10 %
2170 - Printing/Photocopy	0.00	849.66	849.66	0.00 %	35.87	10,200.00	10,164.13	0.35 %
2180 - Miscellaneous Expenses	552.50	266.56	-285.94	207.27 %	1,036.01	3,200.00	2,163.99	32.38 %
2190 - IT Supplies/Services	396.69	3,098.76	2,702.07	12.80 %	9,216.30	37,200.00	27,983.70	24.78 %
2200 - Professional Fees	3,612.00	4,289.95	677.95	84.20 %	11,997.00	51,500.00	39,503.00	23.30 %
2210 - Legal	0.00	7,497.00	7,497.00	0.00 %	0.00	90,000.00	90,000.00	0.00 %
2220 - Legal Notices	99.16	158.27	59.11	62.65 %	99.16	1,900.00	1,800.84	5.22 %
2230 - Rent	799.42	749.70	-49.72	106.63 %	2,398.26	9,000.00	6,601.74	26.65 %
2235 - Equipment Lease	45.80	608.09	562.29	7.53 %	1,441.77	7,300.00	5,858.23	19.75 %
2240 - Telephone	2,036.61	1,199.52	-837.09	169.79 %	4,745.82	14,400.00	9,654.18	32.96 %
2250 - Utilities	1,776.98	1,266.16	-510.82	140.34 %	5,962.82	15,200.00	9,237.18	39.23 %
2260 - Facility Maintenance	868.82	1,232.83	364.01	70.47 %	3,082.74	14,800.00	11,717.26	20.83 %
2270 - Travel Expenses	145.86	824.67	678.81	17.69 %	1,564.81	9,900.00	8,335.19	15.81 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,169.55	1,116.22	-53.33	104.78 %	4,883.39	13,400.00	8,516.61	36.44 %
2900 - Operating Supplies	175.94	774.69	598.75	22.71 %	353.93	9,300.00	8,946.07	3.81 %
Total Level1: 200 - Supplies and Services:	15,936.60	29,654.77	13,718.17	53.74 %	59,327.20	356,000.00	296,672.80	16.66 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	8,873.73	87,506.65	78,632.92	10.14 %	78,142.61	1,050,500.00	972,357.39	7.44 %
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:	8,873.73	97,702.56	88,828.83	9.08 %	78,989.49	1,172,900.00	1,093,910.51	6.73 %
Total Expense:	128,129.68	239,912.28	111,782.60	53.41 %	429,710.58	2,880,100.00	2,450,389.42	14.92 %
Total Revenues	166,296.73	239,912.32	-73,615.59	-69.32 %	180,917.15	2,880,100.00	-2,699,182.85	-6.28 %
Total Fund: 24 - MITIGATION FUND:	38,167.05	0.04	38,167.01		-248,793.43	0.00	-248,793.43	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2
Fund: 26 - CONSERVATION FUND

Revenue	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R120 - Property Taxes Revenues	0.00	72,421.02	-72,421.02	0.00 %	0.00	869,400.00	-869,400.00	0.00 %
R130 - User Fees	723.99	0.00	723.99	0.00 %	2,330.07	0.00	2,330.07	0.00 %
R150 - Permit Processing Fee	11,307.00	14,577.50	-3,270.50	-77.56 %	36,615.00	175,000.00	-138,385.00	-20.92 %
R200 - Recording Fees	574.00	666.40	-92.40	-86.13 %	3,036.00	8,000.00	-4,964.00	-37.95 %
R210 - Legal Fees	72.00	1,249.50	-1,177.50	-5.76 %	300.00	15,000.00	-14,700.00	-2.00 %
R250 - Interest Income	0.40	337.36	-336.96	-0.12 %	369.40	4,050.00	-3,680.60	-9.12 %
R270 - CAW - Rebates	69,067.23	58,310.00	10,757.23	-118.45 %	185,459.80	700,000.00	-514,540.20	-26.49 %
R280 - CAW - Conservation	0.00	29,421.56	-29,421.56	0.00 %	0.00	353,200.00	-353,200.00	0.00 %
R310 - Other Reimbursements	0.00	1,124.55	-1,124.55	0.00 %	0.00	13,500.00	-13,500.00	0.00 %
R500 - Capital Equipment Reserve	0.00	258.23	-258.23	0.00 %	0.00	3,100.00	-3,100.00	0.00 %
R520 - Flood/Drought Reserve	0.00	3,332.00	-3,332.00	0.00 %	0.00	40,000.00	-40,000.00	0.00 %
Total Revenue:	81,744.62	181,698.12	-99,953.50	-44.99 %	228,110.27	2,181,250.00	-1,953,139.73	-10.46 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2 Expense	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	42,351.51	41,733.30	-618.21	101.48 %	117,415.99	501,000.00	383,584.01	23.44 %
1110 - Manager's Auto Allowance	73.84	79.13	5.29	93.31 %	221.52	950.00	728.48	23.32 %
1120 - Manager's Deferred Comp	107.70	116.62	8.92	92.35 %	323.10	1,400.00	1,076.90	23.08 %
1130 - Unemployment Compensation	0.00	66.64	66.64	0.00 %	0.00	800.00	800.00	0.00 %
1140 - Insurance Opt-Out Supplemental	302.98	0.00	-302.98	0.00 %	908.94	0.00	-908.94	0.00 %
1150 - Temporary Personnel	3,082.56	3,332.00	249.44	92.51 %	10,196.16	40,000.00	29,803.84	25.49 %
1160 - PERS Retirement	7,715.32	7,205.45	-509.87	107.08 %	23,877.23	86,500.00	62,622.77	27.60 %
1170 - Medical Insurance	6,804.90	7,871.85	1,066.95	86.45 %	20,414.74	94,500.00	74,085.26	21.60 %
1180 - Medical Insurance - Retirees	797.16	0.00	-797.16	0.00 %	2,347.14	0.00	-2,347.14	0.00 %
1190 - Workers Compensation	151.59	174.93	23.34	86.66 %	484.17	2,100.00	1,615.83	23.06 %
1220 - Short Term Disability Insurance	43.79	0.00	-43.79	0.00 %	131.22	0.00	-131.22	0.00 %
1230 - Other Benefits	50.94	0.00	-50.94	0.00 %	152.76	0.00	-152.76	0.00 %
1260 - Employee Assistance Program	18.32	0.00	-18.32	0.00 %	54.88	0.00	-54.88	0.00 %
1270 - FICA Tax Expense	34.36	0.00	-34.36	0.00 %	122.72	0.00	-122.72	0.00 %
1280 - Medicare Tax Expense	596.68	583.10	-13.58	102.33 %	1,779.40	7,000.00	5,220.60	25.42 %
1290 - Staff Development & Training	28.70	616.42	587.72	4.66 %	657.70	7,400.00	6,742.30	8.89 %
1300 - Conference Registration	310.80	0.00	-310.80	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	141.60	41.65	-99.95	339.98 %	442.38	500.00	57.62	88.48 %
Total Level1: 100 - Personnel Costs:	62,612.75	61,821.09	-791.66	101.28 %	179,926.85	742,150.00	562,223.15	24.24 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	554.40	741.37	186.97	74.78 %	1,980.00	8,900.00	6,920.00	22.25 %
2110 - Board Expenses	0.00	91.63	91.63	0.00 %	7.20	1,100.00	1,092.80	0.65 %
2120 - Insurance Expense	826.88	899.64	72.76	91.91 %	2,488.60	10,800.00	8,311.40	23.04 %
2130 - Membership Dues	951.00	599.76	-351.24	158.56 %	1,410.00	7,200.00	5,790.00	19.58 %
2140 - Bank Charges	73.84	66.64	-7.20	110.80 %	191.38	800.00	608.62	23.92 %
2150 - Office Supplies	802.51	633.08	-169.43	126.76 %	2,081.38	7,600.00	5,518.62	27.39 %
2160 - Meeting Expenses	138.55	158.27	19.72	87.54 %	186.85	1,900.00	1,713.15	9.83 %
2170 - Printing/Photocopy	0.00	474.81	474.81	0.00 %	20.02	5,700.00	5,679.98	0.35 %
2180 - Miscellaneous Expenses	308.37	149.94	-158.43	205.66 %	578.24	1,800.00	1,221.76	32.12 %
2190 - IT Supplies/Services	221.41	1,732.64	1,511.23	12.78 %	5,207.14	20,800.00	15,592.86	25.03 %
2200 - Professional Fees	2,016.00	2,399.04	383.04	84.03 %	6,771.00	28,800.00	22,029.00	23.51 %
2210 - Legal	0.00	6,664.00	6,664.00	0.00 %	0.00	80,000.00	80,000.00	0.00 %
2220 - Legal Notices	55.35	83.30	27.95	66.45 %	55.35	1,000.00	944.65	5.54 %
2230 - Rent	154.56	416.50	261.94	37.11 %	483.00	5,000.00	4,517.00	9.66 %
2235 - Equipment Lease	25.56	341.53	315.97	7.48 %	816.22	4,100.00	3,283.78	19.91 %
2240 - Telephone	997.30	666.40	-330.90	149.65 %	2,327.37	8,000.00	5,672.63	29.09 %
2250 - Utilities	974.17	708.05	-266.12	137.58 %	3,403.41	8,500.00	5,096.59	40.04 %
2260 - Facility Maintenance	468.19	691.39	223.20	67.72 %	1,723.30	8,300.00	6,576.70	20.76 %
2270 - Travel Expenses	81.41	458.15	376.74	17.77 %	2,146.04	5,500.00	3,353.96	39.02 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2280 - Transportation	192.62	616.42	423.80	31.25 %	2,210.50	7,400.00	5,189.50	29.87 %
2900 - Operating Supplies	423.50	433.16	9.66	97.77 %	6,922.00	5,200.00	-1,722.00	133.12 %
Total Level1: 200 - Supplies and Services:	9,265.62	19,025.72	9,760.10	48.70 %	41,009.00	228,400.00	187,391.00	17.95 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	82,618.33	95,586.75	12,968.42	86.43 %	306,512.91	1,147,500.00	840,987.09	26.71 %
4000 - Fixed Asset Purchases	0.00	2,590.63	2,590.63	0.00 %	0.00	31,100.00	31,100.00	0.00 %
6000 - Contingencies	0.00	2,673.93	2,673.93	0.00 %	0.00	32,100.00	32,100.00	0.00 %
Total Level1: 300 - Other Expenses:	82,618.33	100,851.31	18,232.98	81.92 %	306,512.91	1,210,700.00	904,187.09	25.32 %
Total Expense:	154,496.70	181,698.12	27,201.42	85.03 %	527,448.76	2,181,250.00	1,653,801.24	24.18 %
Total Revenues	81,744.62	181,698.12	-99,953.50	-44.99 %	228,110.27	2,181,250.00	-1,953,139.73	-10.46 %
Total Fund: 26 - CONSERVATION FUND:	-72,752.08	0.00	-72,752.08		-299,338.49	0.00	-299,338.49	

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Fund: 35 - WATER SUPPLY FUND

Level2 Revenue	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R100 - Water Supply Charge	0.00	283,220.00	-283,220.00	0.00 %	0.00	3,400,000.00	-3,400,000.00	0.00 %
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	7,997.24	14,577.50	-6,580.26	-54.86 %	27,172.60	175,000.00	-147,827.40	-15.53 %
R220 - Copy Fee	19.60	0.00	19.60	0.00 %	44.25	0.00	44.25	0.00 %
R230 - Miscellaneous - Other	142.17	0.00	142.17	0.00 %	342.17	0.00	342.17	0.00 %
R240 - Insurance Refunds	6,328.74	0.00	6,328.74	0.00 %	6,328.74	0.00	6,328.74	0.00 %
R250 - Interest Income	4,401.93	374.85	4,027.08	-1,174.32 %	1,663.71	4,500.00	-2,836.29	-36.97 %
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:	18,889.68	489,358.34	-470,468.66	-3.86 %	35,551.47	5,874,650.00	-5,839,098.53	-0.61 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2 Expense	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	57,611.02	66,689.98	9,078.96	86.39 %	150,940.59	800,600.00	649,659.41	18.85 %
1110 - Manager's Auto Allowance	221.56	241.57	20.01	91.72 %	664.68	2,900.00	2,235.32	22.92 %
1120 - Manager's Deferred Comp	323.06	349.86	26.80	92.34 %	969.18	4,200.00	3,230.82	23.08 %
1130 - Unemployment Compensation	0.00	83.30	83.30	0.00 %	0.00	1,000.00	1,000.00	0.00 %
1140 - Insurance Opt-Out Supplemental	602.34	0.00	-602.34	0.00 %	1,807.02	0.00	-1,807.02	0.00 %
1150 - Temporary Personnel	0.00	29.15	29.15	0.00 %	0.00	350.00	350.00	0.00 %
1160 - PERS Retirement	10,557.86	11,703.65	1,145.79	90.21 %	32,716.43	140,500.00	107,783.57	23.29 %
1170 - Medical Insurance	7,009.45	10,562.44	3,552.99	66.36 %	21,028.10	126,800.00	105,771.90	16.58 %
1180 - Medical Insurance - Retirees	1,570.32	0.00	-1,570.32	0.00 %	4,569.71	0.00	-4,569.71	0.00 %
1190 - Workers Compensation	1,009.68	1,141.21	131.53	88.47 %	3,241.73	13,700.00	10,458.27	23.66 %
1220 - Short Term Disability Insurance	54.66	0.00	-54.66	0.00 %	163.64	0.00	-163.64	0.00 %
1230 - Other Benefits	52.44	0.00	-52.44	0.00 %	157.44	0.00	-157.44	0.00 %
1260 - Employee Assistance Program	19.66	0.00	-19.66	0.00 %	59.00	0.00	-59.00	0.00 %
1270 - FICA Tax Expense	47.26	0.00	-47.26	0.00 %	145.46	0.00	-145.46	0.00 %
1280 - Medicare Tax Expense	605.15	708.05	102.90	85.47 %	1,811.99	8,500.00	6,688.01	21.32 %
1290 - Staff Development & Training	42.83	841.33	798.50	5.09 %	42.83	10,100.00	10,057.17	0.42 %
1300 - Conference Registration	727.35	0.00	-727.35	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	194.70	49.98	-144.72	389.56 %	490.71	600.00	109.29	81.79 %
Total Level1: 100 - Personnel Costs:	80,649.34	92,400.52	11,751.18	87.28 %	219,585.36	1,109,250.00	889,664.64	19.80 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	762.30	1,016.26	253.96	75.01 %	2,346.30	12,200.00	9,853.70	19.23 %
2110 - Board Expenses	0.00	124.95	124.95	0.00 %	9.90	1,500.00	1,490.10	0.66 %
2120 - Insurance Expense	1,136.97	1,241.17	104.20	91.60 %	3,421.72	14,900.00	11,478.28	22.96 %
2130 - Membership Dues	0.00	824.67	824.67	0.00 %	0.00	9,900.00	9,900.00	0.00 %
2140 - Bank Charges	98.73	99.96	1.23	98.77 %	374.90	1,200.00	825.10	31.24 %
2150 - Office Supplies	1,104.76	866.31	-238.45	127.52 %	2,879.85	10,400.00	7,520.15	27.69 %
2160 - Meeting Expenses	169.12	224.90	55.78	75.20 %	235.53	2,700.00	2,464.47	8.72 %
2170 - Printing/Photocopy	0.00	658.07	658.07	0.00 %	27.52	7,900.00	7,872.48	0.35 %
2180 - Miscellaneous Expenses	424.01	208.25	-215.76	203.61 %	795.08	2,500.00	1,704.92	31.80 %
2190 - IT Supplies/Services	304.42	2,374.05	2,069.63	12.82 %	7,035.24	28,500.00	21,464.76	24.69 %
2200 - Professional Fees	2,772.00	3,290.35	518.35	84.25 %	9,132.00	39,500.00	30,368.00	23.12 %
2210 - Legal	735.00	19,159.00	18,424.00	3.84 %	9,552.07	230,000.00	220,447.93	4.15 %
2220 - Legal Notices	76.10	116.62	40.52	65.25 %	76.10	1,400.00	1,323.90	5.44 %
2230 - Rent	735.02	574.77	-160.25	127.88 %	2,185.74	6,900.00	4,714.26	31.68 %
2235 - Equipment Lease	35.14	466.48	431.34	7.53 %	1,094.94	5,600.00	4,505.06	19.55 %
2240 - Telephone	1,392.25	916.30	-475.95	151.94 %	3,379.14	11,000.00	7,620.86	30.72 %
2250 - Utilities	1,348.73	966.28	-382.45	139.58 %	4,402.49	11,600.00	7,197.51	37.95 %
2260 - Facility Maintenance	613.75	949.62	335.87	64.63 %	2,145.03	11,400.00	9,254.97	18.82 %
2270 - Travel Expenses	196.09	633.08	436.99	30.97 %	1,425.21	7,600.00	6,174.79	18.75 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance		Percent Used
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used	
2280 - Transportation	89.62	849.66	760.04	10.55 %	612.30	10,200.00	9,587.70	6.00 %	6.00 %
2900 - Operating Supplies	185.73	591.43	405.70	31.40 %	268.09	7,100.00	6,831.91	3.78 %	3.78 %
Total Level1: 200 - Supplies and Services:	12,179.74	36,152.18	23,972.44	33.69 %	51,399.15	434,000.00	382,600.85	11.84 %	11.84 %
Level1: 300 - Other Expenses									
3000 - Project Expenses	27,617.43	334,282.90	306,665.47	8.26 %	123,504.23	4,013,000.00	3,889,495.77	3.08 %	3.08 %
4000 - Fixed Asset Purchases	0.00	6,509.89	6,509.89	0.00 %	0.00	78,150.00	78,150.00	0.00 %	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 %	0.00 %
6000 - Contingencies	0.00	853.82	853.82	0.00 %	0.00	10,250.00	10,250.00	0.00 %	0.00 %
Total Level1: 300 - Other Expenses:	27,617.43	360,805.61	333,188.18	7.65 %	123,504.23	4,331,400.00	4,207,895.77	2.85 %	2.85 %
Total Expense:	120,446.51	489,358.31	368,911.80	24.61 %	394,488.74	5,874,650.00	5,480,161.26	6.72 %	6.72 %
Total Revenues	18,889.68	489,358.34	-470,468.66	-3.86 %	35,551.47	5,874,650.00	-5,839,098.53	-0.61 %	-0.61 %
Total Fund: 35 - WATER SUPPLY FUND:	-101,556.83	0.03	-101,556.86		-358,937.27	0.00	-358,937.27		
Report Total:	-136,141.86	0.07	-136,141.93		-907,069.19	0.00	-907,069.19		

Fund Summary

Fund	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	38,167.05	0.04	38,167.01		-248,793.43	0.00	-248,793.43	
26 - CONSERVATION FUND	-72,752.08	0.00	-72,752.08		-299,338.49	0.00	-299,338.49	
35 - WATER SUPPLY FUND	-101,556.83	0.03	-101,556.86		-358,937.27	0.00	-358,937.27	
Report Total:	-136,141.86	0.07	-136,141.93		-907,069.19	0.00	-907,069.19	



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense Group Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2 Revenue	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
R100 - Water Supply Charge	0.00	283,220.00	-283,220.00	0.00 %	0.00	3,400,000.00	-3,400,000.00	0.00 %
R110 - Mitigation Revenue	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	4,647.25	6,247.50	-1,600.25	-74.39 %	14,956.53	75,000.00	-60,043.47	-19.94 %
R140 - Connection Charges	7,997.24	14,577.50	-6,580.26	-54.86 %	27,172.60	175,000.00	-147,827.40	-15.53 %
R150 - Permit Processing Fee	11,307.00	14,577.50	-3,270.50	-77.56 %	36,615.00	175,000.00	-138,385.00	-20.92 %
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	5,072.00	4,664.80	407.20	-108.73 %	9,314.00	56,000.00	-46,686.00	-16.63 %
R200 - Recording Fees	574.00	666.40	-92.40	-86.13 %	3,036.00	8,000.00	-4,964.00	-37.95 %
R210 - Legal Fees	72.00	1,249.50	-1,177.50	-5.76 %	300.00	15,000.00	-14,700.00	-2.00 %
R220 - Copy Fee	19.60	0.00	19.60	0.00 %	44.25	0.00	44.25	0.00 %
R230 - Miscellaneous - Other	142.17	1,249.50	-1,107.33	-11.38 %	342.17	15,000.00	-14,657.83	-2.28 %
R240 - Insurance Refunds	6,328.74	0.00	6,328.74	0.00 %	6,328.74	0.00	6,328.74	0.00 %
R250 - Interest Income	4,403.80	1,249.49	3,154.31	-352.45 %	2,209.80	15,000.00	-12,790.20	-14.73 %
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	69,067.23	58,310.00	10,757.23	-118.45 %	185,459.80	700,000.00	-514,540.20	-26.49 %
R280 - CAW - Conservation	0.00	29,421.56	-29,421.56	0.00 %	0.00	353,200.00	-353,200.00	0.00 %
R290 - CAW - Miscellaneous	0.00	583.10	-583.10	0.00 %	0.00	7,000.00	-7,000.00	0.00 %
R300 - Watermaster	0.00	5,747.70	-5,747.70	0.00 %	0.00	69,000.00	-69,000.00	0.00 %
R310 - Other Reimbursements	0.00	2,832.20	-2,832.20	0.00 %	0.00	34,000.00	-34,000.00	0.00 %
R320 - Grants	0.00	51,479.40	-51,479.40	0.00 %	0.00	618,000.00	-618,000.00	0.00 %
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:	266,931.03	910,968.78	-644,037.75	-29.30 %	444,578.89	10,936,000.00	-10,491,421.11	-4.07 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2 Expense	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	172,438.15	188,374.62	15,936.47	91.54 %	465,328.68	2,261,400.00	1,796,071.32	20.58 %
1110 - Manager's Auto Allowance	369.24	399.83	30.59	92.35 %	1,107.72	4,800.00	3,692.28	23.08 %
1120 - Manager's Deferred Comp	538.46	583.10	44.64	92.34 %	1,615.38	7,000.00	5,384.62	23.08 %
1130 - Unemployment Compensation	0.00	249.90	249.90	0.00 %	0.00	3,000.00	3,000.00	0.00 %
1140 - Insurance Opt-Out Supplemental	1,208.30	0.00	-1,208.30	0.00 %	3,624.90	0.00	-3,624.90	0.00 %
1150 - Temporary Personnel	3,082.56	3,398.63	316.07	90.70 %	10,196.16	40,800.00	30,603.84	24.99 %
1160 - PERS Retirement	31,576.05	32,936.82	1,360.77	95.87 %	97,805.84	395,400.00	297,594.16	24.74 %
1170 - Medical Insurance	24,379.40	32,553.64	8,174.24	74.89 %	73,138.20	390,800.00	317,661.80	18.71 %
1180 - Medical Insurance - Retirees	4,758.55	0.00	-4,758.55	0.00 %	14,614.31	0.00	-14,614.31	0.00 %
1190 - Workers Compensation	3,041.76	3,273.69	231.93	92.92 %	9,812.14	39,300.00	29,487.86	24.97 %
1220 - Short Term Disability Insurance	173.94	0.00	-173.94	0.00 %	521.17	0.00	-521.17	0.00 %
1230 - Other Benefits	154.32	0.00	-154.32	0.00 %	462.96	0.00	-462.96	0.00 %
1260 - Employee Assistance Program	65.78	0.00	-65.78	0.00 %	197.34	0.00	-197.34	0.00 %
1270 - FICA Tax Expense	336.18	0.00	-336.18	0.00 %	1,125.46	0.00	-1,125.46	0.00 %
1280 - Medicare Tax Expense	2,154.15	2,299.08	144.93	93.70 %	6,465.24	27,600.00	21,134.76	23.42 %
1290 - Staff Development & Training	119.60	2,557.31	2,437.71	4.68 %	1,458.60	30,700.00	29,241.40	4.75 %
1300 - Conference Registration	1,595.00	0.00	-1,595.00	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	590.00	149.94	-440.06	393.49 %	1,637.00	1,800.00	163.00	90.94 %
Total Level1: 100 - Personnel Costs:	246,581.44	266,776.56	20,195.12	92.43 %	690,906.10	3,202,600.00	2,511,693.90	21.57 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	2,310.00	3,082.10	772.10	74.95 %	7,590.00	37,000.00	29,410.00	20.51 %
2110 - Board Expenses	0.00	374.85	374.85	0.00 %	30.00	4,500.00	4,470.00	0.67 %
2120 - Insurance Expense	3,445.35	3,748.50	303.15	91.91 %	10,368.99	45,000.00	34,631.01	23.04 %
2130 - Membership Dues	951.00	2,499.00	1,548.00	38.06 %	1,410.00	30,000.00	28,590.00	4.70 %
2140 - Bank Charges	291.43	291.55	0.12	99.96 %	895.74	3,500.00	2,604.26	25.59 %
2150 - Office Supplies	3,338.80	2,640.59	-698.21	126.44 %	9,087.23	31,700.00	22,612.77	28.67 %
2160 - Meeting Expenses	539.75	674.71	134.96	80.00 %	740.97	8,100.00	7,359.03	9.15 %
2170 - Printing/Photocopy	0.00	1,982.54	1,982.54	0.00 %	83.41	23,800.00	23,716.59	0.35 %
2180 - Miscellaneous Expenses	1,284.88	624.75	-660.13	205.66 %	2,409.33	7,500.00	5,090.67	32.12 %
2190 - IT Supplies/Services	922.52	7,205.45	6,282.93	12.80 %	21,458.68	86,500.00	65,041.32	24.81 %
2200 - Professional Fees	8,400.00	9,979.34	1,579.34	84.17 %	27,900.00	119,800.00	91,900.00	23.29 %
2210 - Legal	735.00	33,320.00	32,585.00	2.21 %	9,552.07	400,000.00	390,447.93	2.39 %
2220 - Legal Notices	230.61	358.19	127.58	64.38 %	230.61	4,300.00	4,069.39	5.36 %
2230 - Rent	1,689.00	1,740.97	51.97	97.01 %	5,067.00	20,900.00	15,833.00	24.24 %
2235 - Equipment Lease	106.50	1,416.10	1,309.60	7.52 %	3,352.93	17,000.00	13,647.07	19.72 %
2240 - Telephone	4,426.16	2,782.22	-1,643.94	159.09 %	10,452.33	33,400.00	22,947.67	31.29 %
2250 - Utilities	4,099.88	2,940.49	-1,159.39	139.43 %	13,768.72	35,300.00	21,531.28	39.00 %
2260 - Facility Maintenance	1,950.76	2,873.84	923.08	67.88 %	6,951.07	34,500.00	27,548.93	20.15 %
2270 - Travel Expenses	423.36	1,915.90	1,492.54	22.10 %	5,136.06	23,000.00	17,863.94	22.33 %

Statement of Revenue Over Expense

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Level2	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,451.79	2,582.30	1,130.51	56.22 %	7,706.19	31,000.00	23,293.81	24.86 %
2900 - Operating Supplies	785.17	1,799.28	1,014.11	43.64 %	7,544.02	21,600.00	14,055.98	34.93 %
Total Level1: 200 - Supplies and Services:	37,381.96	84,832.67	47,450.71	44.07 %	151,735.35	1,018,400.00	866,664.65	14.90 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	119,109.49	517,376.30	398,266.81	23.02 %	508,159.75	6,211,000.00	5,702,840.25	8.18 %
4000 - Fixed Asset Purchases	0.00	16,576.69	16,576.69	0.00 %	846.88	199,000.00	198,153.12	0.43 %
5000 - Debt Service	0.00	19,159.00	19,159.00	0.00 %	0.00	230,000.00	230,000.00	0.00 %
6000 - Contingencies	0.00	6,247.49	6,247.49	0.00 %	0.00	75,000.00	75,000.00	0.00 %
Total Level1: 300 - Other Expenses:	119,109.49	559,359.48	440,249.99	21.29 %	509,006.63	6,715,000.00	6,205,993.37	7.58 %
Total Expense:	403,072.89	910,968.71	507,895.82	44.25 %	1,351,648.08	10,936,000.00	9,584,351.92	12.36 %
Report Total:	-136,141.86	0.07	-136,141.93		-907,069.19	0.00	-907,069.19	

Fund Summary

Fund	September Activity	September Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	38,167.05	0.04	38,167.01		-248,793.43	0.00	-248,793.43	
26 - CONSERVATION FUND	-72,752.08	0.00	-72,752.08		-299,338.49	0.00	-299,338.49	
35 - WATER SUPPLY FUND	-101,556.83	0.03	-101,556.86		-358,937.27	0.00	-358,937.27	
Report Total:	-136,141.86	0.07	-136,141.93		-907,069.19	0.00	-907,069.19	