

Statement of Revenue Over Expense - No Decimals

Group Summary



Monterey Peninsula Water Mgmt District

For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	2,024,551	283,220	1,741,331	-714.83 %	2,024,551	3,400,000	-1,375,449	-59.55 %
R110 - Mitigation Revenue	157,300	165,101	-7,801	-95.28 %	471,900	1,982,000	-1,510,100	-23.81 %
R120 - Property Taxes Revenues	887,592	124,950	762,642	-710.36 %	887,592	1,500,000	-612,408	-59.17 %
R130 - User Fees	1,068	6,248	-5,179	-17.10 %	27,008	75,000	-47,992	-36.01 %
R140 - Connection Charges	13,627	14,578	-950	-93.48 %	82,988	175,000	-92,012	-47.42 %
R150 - Permit Processing Fee	9,822	14,578	-4,756	-67.38 %	76,463	175,000	-98,537	-43.69 %
R160 - Well Registration Fee	50	0	50	0.00 %	1,725	0	1,725	0.00 %
R190 - WDS Permits Rule 21	6,632	4,665	1,967	-142.17 %	21,384	56,000	-34,616	-38.19 %
R200 - Recording Fees	631	666	-35	-94.69 %	5,544	8,000	-2,456	-69.30 %
R210 - Legal Fees	342	1,250	-908	-27.37 %	1,155	15,000	-13,845	-7.70 %
R220 - Copy Fee	0	0	0	0.00 %	70	0	70	0.00 %
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00 %	642	15,000	-14,358	-4.28 %
R240 - Insurance Refunds	0	0	0	0.00 %	6,329	0	6,329	0.00 %
R250 - Interest Income	185	1,249	-1,064	-14.84 %	6,138	15,000	-8,862	-40.92 %
R260 - CAW - ASR	0	39,393	-39,393	0.00 %	114,275	472,900	-358,625	-24.16 %
R270 - CAW - Rebates	82,878	58,310	24,568	-142.13 %	776,264	700,000	76,264	-110.89 %
R280 - CAW - Conservation	0	29,422	-29,422	0.00 %	0	353,200	-353,200	0.00 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R300 - Watermaster	0	5,748	-5,748	0.00 %	0	69,000	-69,000	0.00 %
R310 - Other Reimbursements	0	2,832	-2,832	0.00 %	0	34,000	-34,000	0.00 %
R320 - Grants	2,000	51,479	-49,479	-3.89 %	4,703	618,000	-613,297	-0.76 %
R500 - Capital Equipment Reserve	0	7,322	-7,322	0.00 %	0	87,900	-87,900	0.00 %
R520 - Flood/Drought Reserve	0	3,332	-3,332	0.00 %	0	40,000	-40,000	0.00 %
R600 - Water Supply Charge Carry Forward	0	94,795	-94,795	0.00 %	0	1,138,000	-1,138,000	0.00 %
Total Revenue:	3,186,680	910,969	2,275,711	-349.81 %	4,508,731	10,936,000	-6,427,269	-41.23 %

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For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2 Expense	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	191,455	188,375	-3,081	101.64 %	1,105,553	2,261,400	1,155,847	48.89 %
1110 - Manager's Auto Allowance	415	400	-16	103.89 %	2,446	4,800	2,354	50.96 %
1120 - Manager's Deferred Comp	569	583	14	97.62 %	3,531	7,000	3,469	50.44 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1140 - Insurance Opt-Out Supplemental	1,208	0	-1,208	0.00 %	7,854	0	-7,854	0.00 %
1150 - Temporary Personnel	3,177	3,399	222	93.47 %	19,700	40,800	21,100	48.28 %
1160 - PERS Retirement	32,116	32,937	821	97.51 %	208,337	395,400	187,063	52.69 %
1170 - Medical Insurance	23,291	32,554	9,263	71.55 %	144,258	390,800	246,542	36.91 %
1180 - Medical Insurance - Retirees	6,997	0	-6,997	0.00 %	30,194	0	-30,194	0.00 %
1190 - Workers Compensation	3,036	3,274	237	92.75 %	20,488	39,300	18,812	52.13 %
1200 - Life Insurance	433	0	-433	0.00 %	2,604	0	-2,604	0.00 %
1210 - Long Term Disability Insurance	935	0	-935	0.00 %	5,678	0	-5,678	0.00 %
1220 - Short Term Disability Insurance	174	0	-174	0.00 %	1,045	0	-1,045	0.00 %
1230 - Other Benefits	154	0	-154	0.00 %	926	0	-926	0.00 %
1260 - Employee Assistance Program	66	0	-66	0.00 %	395	0	-395	0.00 %
1270 - FICA Tax Expense	265	0	-265	0.00 %	2,146	0	-2,146	0.00 %
1280 - Medicare Tax Expense	2,398	2,299	-99	104.30 %	14,534	27,600	13,066	52.66 %
1290 - Staff Development & Training	0	2,557	2,557	0.00 %	1,840	30,700	28,860	5.99 %
1300 - Conference Registration	1,475	0	-1,475	0.00 %	3,070	0	-3,070	0.00 %
1310 - Professional Dues	0	0	0	0.00 %	673	0	-673	0.00 %
1320 - Personnel Recruitment	0	150	150	0.00 %	1,733	1,800	67	96.29 %
Total Level1: 100 - Personnel Costs:	268,165	266,777	-1,388	100.52 %	1,577,003	3,202,600	1,625,597	49.24 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	1,980	3,082	1,102	64.24 %	14,190	37,000	22,810	38.35 %
2110 - Board Expenses	625	375	-250	166.73 %	685	4,500	3,815	15.22 %
2120 - Insurance Expense	3,445	3,749	303	91.91 %	21,738	45,000	23,262	48.31 %
2130 - Membership Dues	5,182	2,499	-2,683	207.36 %	21,023	30,000	8,977	70.08 %
2135 - Public Outreach	649	0	-649	0.00 %	1,849	0	-1,849	0.00 %
2140 - Bank Charges	522	292	-230	179.02 %	2,020	3,500	1,480	57.71 %
2150 - Office Supplies	2,988	2,641	-347	113.15 %	16,810	31,700	14,890	53.03 %
2160 - Meeting Expenses	119	675	556	17.65 %	1,183	8,100	6,917	14.61 %
2170 - Printing/Photocopy	410	1,983	1,572	20.70 %	1,436	23,800	22,364	6.04 %
2180 - Miscellaneous Expenses	0	625	625	0.00 %	2,600	7,500	4,900	34.67 %
2190 - IT Supplies/Services	4,845	7,205	2,360	67.24 %	43,618	86,500	42,882	50.42 %
2200 - Professional Fees	14,050	9,979	-4,071	140.79 %	77,150	119,800	42,650	64.40 %
2210 - Legal	43,936	33,320	-10,616	131.86 %	166,137	400,000	233,863	41.53 %
2220 - Legal Notices	0	358	358	0.00 %	231	4,300	4,069	5.36 %
2230 - Rent	1,689	1,741	52	97.01 %	10,134	20,900	10,766	48.49 %
2235 - Equipment Lease	0	1,416	1,416	0.00 %	5,876	17,000	11,124	34.56 %
2240 - Telephone	4,471	2,782	-1,689	160.70 %	24,396	33,400	9,004	73.04 %

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For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2	December Activity	December Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2250 - Utilities	3,439	2,940	-499	116.96 %	25,473	35,300	9,827	72.16 %
2260 - Facility Maintenance	3,672	2,874	-798	127.77 %	16,833	34,500	17,667	48.79 %
2270 - Travel Expenses	1,132	1,916	784	59.10 %	8,759	23,000	14,241	38.08 %
2280 - Transportation	901	2,582	1,682	34.88 %	11,665	31,000	19,335	37.63 %
2900 - Operating Supplies	701	1,799	1,098	38.96 %	10,060	21,600	11,540	46.57 %
Total Level1: 200 - Supplies and Services:	94,757	84,833	-9,924	111.70 %	483,865	1,018,400	534,535	47.51 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	594,746	517,376	-77,370	114.95 %	1,768,852	6,211,000	4,442,148	28.48 %
4000 - Fixed Asset Purchases	40,913	16,577	-24,337	246.81 %	43,067	199,000	155,933	21.64 %
5000 - Debt Service	71,472	19,159	-52,313	373.04 %	71,472	230,000	158,528	31.07 %
6000 - Contingencies	0	6,247	6,247	0.00 %	0	75,000	75,000	0.00 %
Total Level1: 300 - Other Expenses:	707,131	559,359	-147,772	126.42 %	1,883,391	6,715,000	4,831,609	28.05 %
Total Expense:	1,070,053	910,969	-159,085	117.46 %	3,944,258	10,936,000	6,991,742	36.07 %
Report Total:	2,116,626	0	2,116,626		564,472	0	564,472	

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	15,490	0	15,490		-618,749	0	-618,749	
26 - CONSERVATION FUND	-310	0	-310		-170,513	0	-170,513	
35 - WATER SUPPLY FUND	2,101,446	0	2,101,446		1,353,734	0	1,353,734	
Report Total:	2,116,626	0.07	2,116,626		564,472	0	564,472	



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Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	157,300	165,101	-7,801	-95.28 %	471,900	1,982,000	-1,510,100	-23.81 %
R120 - Property Taxes Revenues	29,083	4,761	24,323	-610.92 %	29,083	57,150	-28,067	-50.89 %
R130 - User Fees	902	6,248	-5,346	-14.44 %	22,800	75,000	-52,200	-30.40 %
R160 - Well Registration Fee	50	0	50	0.00 %	1,725	0	1,725	0.00 %
R190 - WDS Permits Rule 21	6,632	4,665	1,967	-142.17 %	21,384	56,000	-34,616	-38.19 %
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00 %	0	15,000	-15,000	0.00 %
R250 - Interest Income	147	537	-390	-27.35 %	1,218	6,450	-5,232	-18.89 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R310 - Other Reimbursements	0	1,708	-1,708	0.00 %	0	20,500	-20,500	0.00 %
R320 - Grants	0	51,479	-51,479	0.00 %	783	618,000	-617,217	-0.13 %
R500 - Capital Equipment Reserve	0	3,582	-3,582	0.00 %	0	43,000	-43,000	0.00 %
Total Revenue:	194,114	239,912	-45,798	-80.91 %	548,894	2,880,100	-2,331,206	-19.06 %

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Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	80,528	79,951	-576	100.72 %	465,014	959,800	494,786	48.45 %
1110 - Manager's Auto Allowance	83	79	-4	104.98 %	489	950	461	51.49 %
1120 - Manager's Deferred Comp	114	117	3	97.62 %	706	1,400	694	50.44 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1140 - Insurance Opt-Out Supplemental	303	0	-303	0.00 %	1,969	0	-1,969	0.00 %
1150 - Temporary Personnel	0	37	37	0.00 %	0	450	450	0.00 %
1160 - PERS Retirement	13,634	14,028	394	97.19 %	88,068	168,400	80,332	52.30 %
1170 - Medical Insurance	10,565	14,119	3,554	74.83 %	63,391	169,500	106,109	37.40 %
1180 - Medical Insurance - Retirees	3,009	0	-3,009	0.00 %	15,086	0	-15,086	0.00 %
1190 - Workers Compensation	1,862	1,958	95	95.13 %	12,658	23,500	10,842	53.86 %
1200 - Life Insurance	185	0	-185	0.00 %	1,112	0	-1,112	0.00 %
1210 - Long Term Disability Insurance	418	0	-418	0.00 %	2,521	0	-2,521	0.00 %
1220 - Short Term Disability Insurance	77	0	-77	0.00 %	457	0	-457	0.00 %
1230 - Other Benefits	51	0	-51	0.00 %	306	0	-306	0.00 %
1260 - Employee Assistance Program	29	0	-29	0.00 %	169	0	-169	0.00 %
1270 - FICA Tax Expense	195	0	-195	0.00 %	1,644	0	-1,644	0.00 %
1280 - Medicare Tax Expense	1,052	1,008	-44	104.35 %	6,416	12,100	5,684	53.02 %
1290 - Staff Development & Training	0	1,100	1,100	0.00 %	1,037	13,200	12,163	7.86 %
1300 - Conference Registration	634	0	-634	0.00 %	1,191	0	-1,191	0.00 %
1310 - Professional Dues	0	0	0	0.00 %	255	0	-255	0.00 %
1320 - Personnel Recruitment	0	58	58	0.00 %	745	700	-45	106.47 %
Total Level1: 100 - Personnel Costs:	112,738	112,555	-183	100.16 %	663,235	1,351,200	687,965	49.08 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	851	1,324	473	64.28 %	6,102	15,900	9,798	38.38 %
2110 - Board Expenses	419	158	-260	264.58 %	445	1,900	1,455	23.40 %
2120 - Insurance Expense	1,482	1,608	126	92.15 %	9,936	19,300	9,364	51.48 %
2130 - Membership Dues	2,956	1,075	-1,881	275.08 %	9,161	12,900	3,739	71.02 %
2135 - Public Outreach	300	0	-300	0.00 %	816	0	-816	0.00 %
2140 - Bank Charges	119	125	6	94.86 %	713	1,500	787	47.54 %
2150 - Office Supplies	1,276	1,141	-135	111.80 %	7,469	13,700	6,231	54.52 %
2160 - Meeting Expenses	48	292	244	16.33 %	505	3,500	2,995	14.43 %
2170 - Printing/Photocopy	176	850	673	20.77 %	618	10,200	9,582	6.06 %
2180 - Miscellaneous Expenses	0	267	267	0.00 %	1,118	3,200	2,082	34.94 %
2190 - IT Supplies/Services	2,092	3,099	1,007	67.52 %	18,718	37,200	18,482	50.32 %
2200 - Professional Fees	6,042	4,290	-1,752	140.83 %	33,175	51,500	18,326	64.42 %
2210 - Legal	13,312	7,497	-5,815	177.56 %	31,617	90,000	58,383	35.13 %
2220 - Legal Notices	0	158	158	0.00 %	99	1,900	1,801	5.22 %
2230 - Rent	799	750	-50	106.63 %	4,797	9,000	4,203	53.29 %
2235 - Equipment Lease	0	608	608	0.00 %	2,527	7,300	4,773	34.61 %
2240 - Telephone	2,000	1,200	-801	166.75 %	10,994	14,400	3,406	76.35 %

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Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2250 - Utilities	1,494	1,266	-227	117.96 %	11,027	15,200	4,173	72.55 %
2260 - Facility Maintenance	1,609	1,233	-376	130.51 %	7,392	14,800	7,408	49.94 %
2270 - Travel Expenses	182	825	643	22.03 %	2,438	9,900	7,462	24.63 %
2280 - Transportation	617	1,116	499	55.29 %	6,916	13,400	6,484	51.61 %
2900 - Operating Supplies	142	775	633	18.31 %	798	9,300	8,502	8.58 %
Total Level1: 200 - Supplies and Services:	35,915	29,655	-6,260	121.11 %	167,379	356,000	188,621	47.02 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	12,204	87,507	75,302	13.95 %	318,414	1,050,500	732,086	30.31 %
4000 - Fixed Asset Purchases	17,768	7,476	-10,291	237.66 %	18,614	89,750	71,136	20.74 %
6000 - Contingencies	0	2,720	2,720	0.00 %	0	32,650	32,650	0.00 %
Total Level1: 300 - Other Expenses:	29,972	97,703	67,731	30.68 %	337,028	1,172,900	835,872	28.73 %
Total Expense:	178,624	239,912	61,288	74.45 %	1,167,643	2,880,100	1,712,457	40.54 %
Total Revenues	194,114.34	239,912	-45,798	-80.91 %	548,893.97	2,880,100	-2,331,206	-19.06 %
Total Fund: 24 - MITIGATION FUND:	15,490	0	15,490		-618,749	0	-618,749	

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Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	519,182	72,421	446,761	-716.89 %	519,182	869,400	-350,218	-59.72 %
R130 - User Fees	166	0	166	0.00 %	4,208	0	4,208	0.00 %
R140 - Connection Charges	0	0	0	0.00 %	1,239	0	1,239	0.00 %
R150 - Permit Processing Fee	9,822	14,578	-4,756	-67.38 %	76,463	175,000	-98,537	-43.69 %
R200 - Recording Fees	631	666	-35	-94.69 %	5,544	8,000	-2,456	-69.30 %
R210 - Legal Fees	342	1,250	-908	-27.37 %	1,155	15,000	-13,845	-7.70 %
R230 - Miscellaneous - Other	0	0	0	0.00 %	300	0	300	0.00 %
R250 - Interest Income	7	337	-331	-2.00 %	804	4,050	-3,246	-19.86 %
R270 - CAW - Rebates	82,878	58,310	24,568	-142.13 %	776,264	700,000	76,264	-110.89 %
R280 - CAW - Conservation	0	29,422	-29,422	0.00 %	0	353,200	-353,200	0.00 %
R310 - Other Reimbursements	0	1,125	-1,125	0.00 %	0	13,500	-13,500	0.00 %
R320 - Grants	2,000	0	2,000	0.00 %	3,920	0	3,920	0.00 %
R500 - Capital Equipment Reserve	0	258	-258	0.00 %	0	3,100	-3,100	0.00 %
R520 - Flood/Drought Reserve	0	3,332	-3,332	0.00 %	0	40,000	-40,000	0.00 %
Total Revenue:	615,029	181,698	433,331	-338.49 %	1,389,079	2,181,250	-792,171	-63.68 %

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Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	43,790	41,733	-2,057	104.93 %	271,224	501,000	229,776	54.14 %
1110 - Manager's Auto Allowance	83	79	-4	104.98 %	489	950	461	51.49 %
1120 - Manager's Deferred Comp	114	117	3	97.62 %	706	1,400	694	50.44 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1140 - Insurance Opt-Out Supplemental	303	0	-303	0.00 %	1,969	0	-1,969	0.00 %
1150 - Temporary Personnel	3,177	3,332	155	95.34 %	19,700	40,000	20,300	49.25 %
1160 - PERS Retirement	7,140	7,205	65	99.10 %	49,700	86,500	36,800	57.46 %
1170 - Medical Insurance	5,794	7,872	2,078	73.61 %	38,808	94,500	55,692	41.07 %
1180 - Medical Insurance - Retirees	1,679	0	-1,679	0.00 %	5,396	0	-5,396	0.00 %
1190 - Workers Compensation	146	175	29	83.30 %	1,017	2,100	1,083	48.42 %
1200 - Life Insurance	119	0	-119	0.00 %	707	0	-707	0.00 %
1210 - Long Term Disability Insurance	216	0	-216	0.00 %	1,312	0	-1,312	0.00 %
1220 - Short Term Disability Insurance	40	0	-40	0.00 %	257	0	-257	0.00 %
1230 - Other Benefits	51	0	-51	0.00 %	306	0	-306	0.00 %
1260 - Employee Assistance Program	17	0	-17	0.00 %	107	0	-107	0.00 %
1270 - FICA Tax Expense	29	0	-29	0.00 %	221	0	-221	0.00 %
1280 - Medicare Tax Expense	618	583	-34	105.91 %	3,954	7,000	3,046	56.48 %
1290 - Staff Development & Training	0	616	616	0.00 %	701	7,400	6,699	9.47 %
1300 - Conference Registration	519	0	-519	0.00 %	830	0	-830	0.00 %
1310 - Professional Dues	0	0	0	0.00 %	349	0	-349	0.00 %
1320 - Personnel Recruitment	0	42	42	0.00 %	465	500	35	93.10 %
Total Level1: 100 - Personnel Costs:	63,835	61,821	-2,014	103.26 %	398,218	742,150	343,932	53.66 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	475	741	266	64.10 %	3,564	8,900	5,336	40.04 %
2110 - Board Expenses	0	92	92	0.00 %	14	1,100	1,086	1.31 %
2120 - Insurance Expense	827	900	73	91.91 %	4,969	10,800	5,831	46.01 %
2130 - Membership Dues	516	600	84	86.03 %	5,350	7,200	1,850	74.30 %
2135 - Public Outreach	0	0	0	0.00 %	288	0	-288	0.00 %
2140 - Bank Charges	66	67	0	99.26 %	404	800	396	50.47 %
2150 - Office Supplies	733	633	-100	115.75 %	3,941	7,600	3,659	51.86 %
2160 - Meeting Expenses	42	158	117	26.27 %	306	1,900	1,594	16.11 %
2170 - Printing/Photocopy	99	475	376	20.75 %	345	5,700	5,355	6.05 %
2180 - Miscellaneous Expenses	0	150	150	0.00 %	624	1,800	1,176	34.67 %
2190 - IT Supplies/Services	1,147	1,733	585	66.21 %	10,491	20,800	10,309	50.44 %
2200 - Professional Fees	3,372	2,399	-973	140.56 %	18,591	28,800	10,209	64.55 %
2210 - Legal	3,753	6,664	2,911	56.32 %	13,733	80,000	66,267	17.17 %
2220 - Legal Notices	0	83	83	0.00 %	55	1,000	945	5.54 %
2230 - Rent	155	417	262	37.11 %	947	5,000	4,053	18.93 %
2235 - Equipment Lease	0	342	342	0.00 %	1,433	4,100	2,667	34.96 %
2240 - Telephone	952	666	-285	142.82 %	5,303	8,000	2,697	66.28 %

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2	December Activity	December Budget	Variance		YTD Activity	Total Budget	Variance	
			Favorable (Unfavorable)	Percent Used			Favorable (Unfavorable)	Percent Used
2250 - Utilities	816	708	-108	115.30 %	6,184	8,500	2,316	72.75 %
2260 - Facility Maintenance	881	691	-190	127.47 %	4,095	8,300	4,205	49.34 %
2270 - Travel Expenses	196	458	262	42.71 %	3,571	5,500	1,929	64.93 %
2280 - Transportation	185	616	432	29.94 %	3,113	7,400	4,287	42.07 %
2900 - Operating Supplies	469	433	-35	108.17 %	8,561	5,200	-3,361	164.64 %
Total Level1: 200 - Supplies and Services:	14,682	19,026	4,343	77.17 %	95,883	228,400	132,517	41.98 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	527,602	95,587	-432,015	551.96 %	1,054,965	1,147,500	92,535	91.94 %
4000 - Fixed Asset Purchases	9,220	2,591	-6,629	355.90 %	10,527	31,100	20,573	33.85 %
6000 - Contingencies	0	2,674	2,674	0.00 %	0	32,100	32,100	0.00 %
Total Level1: 300 - Other Expenses:	536,822	100,851	-435,971	532.29 %	1,065,491	1,210,700	145,209	88.01 %
Total Expense:	615,339	181,698	-433,641	338.66 %	1,559,592	2,181,250	621,658	71.50 %
Total Revenues	615,028.67	181,698	433,331	-338.49 %	1,389,079.02	2,181,250	-792,171	-63.68 %
Total Fund: 26 - CONSERVATION FUND:	-310	0	-310		-170,513	0	-170,513	

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2	December Activity	December 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	2,024,551	283,220	1,741,331	-714.83 %	2,024,551	3,400,000	-1,375,449	-59.55 %
R120 - Property Taxes Revenues	339,326	47,768	291,558	-710.36 %	339,326	573,450	-234,124	-59.17 %
R140 - Connection Charges	13,627	14,578	-950	-93.48 %	81,749	175,000	-93,251	-46.71 %
R220 - Copy Fee	0	0	0	0.00 %	70	0	70	0.00 %
R230 - Miscellaneous - Other	0	0	0	0.00 %	342	0	342	0.00 %
R240 - Insurance Refunds	0	0	0	0.00 %	6,329	0	6,329	0.00 %
R250 - Interest Income	32	375	-343	-8.46 %	4,115	4,500	-385	-91.44 %
R260 - CAW - ASR	0	39,393	-39,393	0.00 %	114,275	472,900	-358,625	-24.16 %
R300 - Watermaster	0	5,748	-5,748	0.00 %	0	69,000	-69,000	0.00 %
R500 - Capital Equipment Reserve	0	3,482	-3,482	0.00 %	0	41,800	-41,800	0.00 %
R600 - Water Supply Charge Carry Forward	0	94,795	-94,795	0.00 %	0	1,138,000	-1,138,000	0.00 %
Total Revenue:	2,377,536	489,358	1,888,178	-485.85 %	2,570,758	5,874,650	-3,303,892	-43.76 %

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2 Expense	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	67,138	66,690	-448	100.67 %	369,314	800,600	431,286	46.13 %
1110 - Manager's Auto Allowance	249	242	-8	103.18 %	1,468	2,900	1,432	50.61 %
1120 - Manager's Deferred Comp	342	350	8	97.62 %	2,118	4,200	2,082	50.44 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1140 - Insurance Opt-Out Supplemental	602	0	-602	0.00 %	3,915	0	-3,915	0.00 %
1150 - Temporary Personnel	0	29	29	0.00 %	0	350	350	0.00 %
1160 - PERS Retirement	11,342	11,704	362	96.91 %	70,568	140,500	69,932	50.23 %
1170 - Medical Insurance	6,932	10,562	3,631	65.62 %	42,059	126,800	84,741	33.17 %
1180 - Medical Insurance - Retirees	2,309	0	-2,309	0.00 %	9,711	0	-9,711	0.00 %
1190 - Workers Compensation	1,029	1,141	113	90.13 %	6,813	13,700	6,887	49.73 %
1200 - Life Insurance	129	0	-129	0.00 %	785	0	-785	0.00 %
1210 - Long Term Disability Insurance	301	0	-301	0.00 %	1,845	0	-1,845	0.00 %
1220 - Short Term Disability Insurance	57	0	-57	0.00 %	331	0	-331	0.00 %
1230 - Other Benefits	52	0	-52	0.00 %	315	0	-315	0.00 %
1260 - Employee Assistance Program	20	0	-20	0.00 %	120	0	-120	0.00 %
1270 - FICA Tax Expense	41	0	-41	0.00 %	280	0	-280	0.00 %
1280 - Medicare Tax Expense	729	708	-20	102.89 %	4,164	8,500	4,336	48.99 %
1290 - Staff Development & Training	0	841	841	0.00 %	102	10,100	9,998	1.01 %
1300 - Conference Registration	322	0	-322	0.00 %	1,049	0	-1,049	0.00 %
1310 - Professional Dues	0	0	0	0.00 %	69	0	-69	0.00 %
1320 - Personnel Recruitment	0	50	50	0.00 %	522	600	78	87.08 %
Total Level1: 100 - Personnel Costs:	91,592	92,401	808	99.13 %	515,550	1,109,250	593,700	46.48 %
Level1: 200 - Supplies and Services								
2100 - Board Member Compensation	653	1,016	363	64.29 %	4,524	12,200	7,676	37.08 %
2110 - Board Expenses	206	125	-81	165.07 %	226	1,500	1,274	15.07 %
2120 - Insurance Expense	1,137	1,241	104	91.60 %	6,833	14,900	8,067	45.86 %
2130 - Membership Dues	1,710	825	-885	207.36 %	6,512	9,900	3,388	65.78 %
2135 - Public Outreach	349	0	-349	0.00 %	745	0	-745	0.00 %
2140 - Bank Charges	337	100	-237	337.39 %	903	1,200	297	75.24 %
2150 - Office Supplies	979	866	-113	113.03 %	5,401	10,400	4,999	51.93 %
2160 - Meeting Expenses	30	225	195	13.29 %	372	2,700	2,328	13.78 %
2170 - Printing/Photocopy	135	658	523	20.58 %	474	7,900	7,426	6.00 %
2180 - Miscellaneous Expenses	0	208	208	0.00 %	858	2,500	1,642	34.32 %
2190 - IT Supplies/Services	1,606	2,374	768	67.63 %	14,408	28,500	14,092	50.56 %
2200 - Professional Fees	4,637	3,290	-1,346	140.91 %	25,385	39,500	14,116	64.26 %
2210 - Legal	26,870	19,159	-7,711	140.25 %	120,787	230,000	109,213	52.52 %
2220 - Legal Notices	0	117	117	0.00 %	76	1,400	1,324	5.44 %
2230 - Rent	735	575	-160	127.88 %	4,391	6,900	2,509	63.63 %
2235 - Equipment Lease	0	466	466	0.00 %	1,916	5,600	3,684	34.22 %
2240 - Telephone	1,519	916	-603	165.79 %	8,099	11,000	2,901	73.63 %

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 12/31/2014

Level2	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2250 - Utilities	1,129	966	-163	116.87 %	8,261	11,600	3,339	71.22 %
2260 - Facility Maintenance	1,182	950	-232	124.45 %	5,346	11,400	6,054	46.89 %
2270 - Travel Expenses	755	633	-122	119.26 %	2,749	7,600	4,851	36.17 %
2280 - Transportation	99	850	751	11.65 %	1,636	10,200	8,564	16.04 %
2900 - Operating Supplies	91	591	501	15.33 %	701	7,100	6,399	9.87 %
Total Level1: 200 - Supplies and Services:	44,160	36,152	-8,008	122.15 %	220,603	434,000	213,397	50.83 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	54,940	334,283	279,343	16.44 %	395,473	4,013,000	3,617,527	9.85 %
4000 - Fixed Asset Purchases	13,926	6,510	-7,416	213.92 %	13,926	78,150	64,224	17.82 %
5000 - Debt Service	71,472	19,159	-52,313	373.04 %	71,472	230,000	158,528	31.07 %
6000 - Contingencies	0	854	854	0.00 %	0	10,250	10,250	0.00 %
Total Level1: 300 - Other Expenses:	140,338	360,806	220,468	38.90 %	480,871	4,331,400	3,850,529	11.10 %
Total Expense:	276,090	489,358	213,268	56.42 %	1,217,024	5,874,650	4,657,626	20.72 %
Total Revenues	2,377,536.49	489,358	1,888,178	-485.85 %	2,570,757.52	5,874,650	-3,303,892	-43.76 %
Total Fund: 35 - WATER SUPPLY FUND:	2,101,446	0	2,101,446		1,353,734	0	1,353,734	
Report Total:	2,116,626	0	2,116,626		564,472	0	564,472	

Fund Summary

Fund	December	December	Variance	Percent	YTD	Total Budget	Variance	Percent
	Activity	Budget	Favorable (Unfavorable)		Used		Activity	
24 - MITIGATION FUND	15,490	0	15,490		-618,749	0	-618,749	
26 - CONSERVATION FUND	-310	0	-310		-170,513	0	-170,513	
35 - WATER SUPPLY FUND	2,101,446	0	2,101,446		1,353,734	0	1,353,734	
Report Total:	2,116,626	0.07	2,116,626		564,472	0	564,472	