

EXHIBIT 13-E



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense - No Decimals

Group Summary

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	1,297,364	283,220	1,014,144	-458.08 %	3,311,361	3,400,000	-88,639	-97.39 %
R110 - Mitigation Revenue	0	177,184	-177,184	0.00 %	1,141,068	2,127,000	-985,932	-53.65 %
R120 - Property Taxes Revenues	686,818	124,950	561,868	-549.67 %	1,574,410	1,500,000	74,410	-104.96 %
R130 - User Fees	4,012	6,248	-2,235	-64.23 %	42,178	75,000	-32,822	-56.24 %
R140 - Connection Charges	18,767	14,578	4,190	-128.74 %	109,746	175,000	-65,254	-62.71 %
R150 - Permit Processing Fee	14,118	14,578	-460	-96.85 %	131,757	175,000	-43,243	-75.29 %
R160 - Well Registration Fee	25	0	25	0.00 %	1,800	0	1,800	0.00 %
R190 - WDS Permits Rule 21	3,000	4,665	-1,665	-64.31 %	33,283	56,000	-22,717	-59.43 %
R200 - Recording Fees	896	666	230	-134.45 %	9,197	8,000	1,197	-114.96 %
R210 - Legal Fees	114	1,250	-1,136	-9.12 %	2,010	15,000	-12,990	-13.40 %
R220 - Copy Fee	0	0	0	0.00 %	80	0	80	0.00 %
R230 - Miscellaneous - Other	13	1,250	-1,237	-1.00 %	3,453	15,000	-11,547	-23.02 %
R240 - Insurance Refunds	0	0	0	0.00 %	6,729	0	6,729	0.00 %
R250 - Interest Income	3,457	1,249	2,207	-276.64 %	17,112	15,000	2,112	-114.08 %
R260 - CAW - ASR	0	46,476	-46,476	0.00 %	349,723	557,900	-208,177	-62.69 %
R270 - CAW - Rebates	52,284	99,977	-47,692	-52.30 %	961,966	1,200,000	-238,034	-80.16 %
R280 - CAW - Conservation	0	31,838	-31,838	0.00 %	275,532	382,200	-106,668	-72.09 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R300 - Watermaster	0	5,748	-5,748	0.00 %	37,506	69,000	-31,494	-54.36 %
R310 - Other Reimbursements	0	3,603	-3,603	0.00 %	0	43,250	-43,250	0.00 %
R320 - Grants	0	38,379	-38,379	0.00 %	169,214	460,800	-291,586	-36.72 %
R500 - Capital Equipment Reserve	0	7,322	-7,322	0.00 %	0	87,900	-87,900	0.00 %
R510 - Operating Reserve	0	124,424	-124,424	0.00 %	0	1,493,084	-1,493,084	0.00 %
R520 - Flood/Drought Reserve	0	9,582	-9,582	0.00 %	0	115,000	-115,000	0.00 %
R600 - Water Supply Charge Carry Forward	0	-38	38	0.00 %	0	0	0	0.00 %
Total Revenue:	2,080,868	997,730	1,083,138	-208.56 %	8,178,127	11,977,134	-3,799,007	-68.28 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	174,913	189,125	14,212	92.49 %	1,800,000	2,270,400	470,400	79.28 %
1110 - Manager's Auto Allowance	462	400	-62	115.43 %	4,292	4,800	508	89.42 %
1120 - Manager's Deferred Comp	600	583	-17	102.90 %	5,931	7,000	1,069	84.73 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1140 - Insurance Opt-Out Supplemental	1,249	787	-461	158.61 %	13,059	9,450	-3,609	138.19 %
1150 - Temporary Personnel	4,056	3,399	-657	119.34 %	33,166	40,800	7,634	81.29 %
1160 - PERS Retirement	31,463	32,487	1,024	96.85 %	333,357	390,000	56,643	85.48 %
1170 - Medical Insurance	24,286	25,011	725	97.10 %	239,056	300,250	61,194	79.62 %
1180 - Medical Insurance - Retirees	5,038	4,498	-540	112.00 %	49,200	54,000	4,800	91.11 %
1190 - Workers Compensation	3,046	3,274	227	93.06 %	32,594	39,300	6,706	82.94 %
1200 - Life Insurance	441	441	0	99.91 %	4,334	5,300	966	81.78 %
1210 - Long Term Disability Insurance	1,129	979	-150	115.34 %	10,191	11,750	1,559	86.73 %
1220 - Short Term Disability Insurance	174	196	22	88.87 %	1,739	2,350	611	73.99 %
1230 - Other Benefits	154	0	-154	0.00 %	1,543	0	-1,543	0.00 %
1260 - Employee Assistance Program	66	92	26	71.82 %	658	1,100	442	59.80 %
1270 - FICA Tax Expense	551	0	-551	0.00 %	3,667	0	-3,667	0.00 %
1280 - Medicare Tax Expense	2,242	2,299	57	97.52 %	23,270	27,600	4,330	84.31 %
1290 - Staff Development & Training	710	1,266	556	56.07 %	3,102	15,200	12,098	20.41 %
1300 - Conference Registration	1,884	600	-1,285	314.17 %	5,814	7,200	1,386	80.75 %
1310 - Professional Dues	240	941	702	25.47 %	1,755	11,300	9,545	15.53 %
1320 - Personnel Recruitment	0	150	150	0.00 %	1,967	1,800	-167	109.25 %
Total Level1: 100 - Personnel Costs:	252,703	266,776	14,073	94.72 %	2,568,695	3,202,600	633,905	80.21 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	4,620	3,082	-1,538	149.90 %	25,740	37,000	11,260	69.57 %
2020 - Board Expenses	30	375	345	8.00 %	3,764	4,500	736	83.64 %
2040 - Rent	1,576	1,741	165	90.52 %	17,172	20,900	3,728	82.16 %
2060 - Utilities	2,467	2,940	474	83.89 %	37,913	35,300	-2,613	107.40 %
2120 - Insurance Expense	3,445	3,749	303	91.91 %	35,519	45,000	9,481	78.93 %
2130 - Membership Dues	580	2,666	2,086	21.76 %	24,913	32,000	7,087	77.85 %
2140 - Bank Charges	340	292	-48	116.54 %	3,360	3,500	140	95.99 %
2150 - Office Supplies	1,301	1,349	48	96.44 %	10,575	16,200	5,625	65.28 %
2160 - Courier Expense	445	666	221	66.78 %	6,829	8,000	1,171	85.36 %
2170 - Printing/Photocopy	0	1,149	1,149	0.00 %	1,947	13,800	11,853	14.11 %
2180 - Postage & Shipping	0	250	250	0.00 %	3,391	3,000	-391	113.03 %
2190 - IT Supplies/Services	2,846	7,205	4,359	39.50 %	60,295	86,500	26,205	69.71 %
2200 - Professional Fees	6,600	10,146	3,546	65.05 %	105,550	121,800	16,250	86.66 %
2220 - Equipment Repairs & Maintenance	0	375	375	0.00 %	6,794	4,500	-2,294	150.98 %
2235 - Equipment Lease	2,184	1,416	-767	154.19 %	11,518	17,000	5,482	67.75 %
2240 - Telephone	5,128	3,199	-1,929	160.29 %	43,049	38,400	-4,649	112.11 %
2260 - Facility Maintenance	4,384	2,874	-1,510	152.54 %	31,784	34,500	2,716	92.13 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	1,772	1,749	-22	101.29 %	21,086	21,000	-86	100.41 %
2280 - Transportation	1,620	2,582	962	62.75 %	18,443	31,000	12,557	59.49 %
2300 - Legal Services	41,772	33,320	-8,452	125.37 %	283,088	400,000	116,912	70.77 %
2380 - Meeting Expenses	286	675	389	42.37 %	2,650	8,100	5,450	32.71 %
2420 - Legal Notices	348	358	11	97.07 %	578	4,300	3,722	13.45 %
2460 - Public Outreach	1,207	250	-958	483.16 %	5,120	3,000	-2,120	170.68 %
2480 - Miscellaneous	200	625	425	32.01 %	3,076	7,500	4,424	41.01 %
2500 - Tax Administration Fee	18,739	0	-18,739	0.00 %	18,739	0	-18,739	0.00 %
2900 - Operating Supplies	744	1,799	1,055	41.35 %	13,467	21,600	8,133	62.35 %
Total Level1: 200 - Supplies and Services:	102,633	84,833	-17,801	120.98 %	796,359	1,018,400	222,041	78.20 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	225,822	580,460	354,637	38.90 %	3,506,072	6,968,000	3,461,928	50.32 %
4000 - Fixed Asset Purchases	1,657	16,577	14,920	9.99 %	44,724	199,000	154,276	22.47 %
5000 - Debt Service	0	19,159	19,159	0.00 %	77,544	230,000	152,456	33.71 %
5500 - Election Expenses	185,583	15,465	-170,118	1,200.00 %	185,583	185,584	1	100.00 %
6000 - Contingencies	0	6,247	6,247	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	8,213	8,213	0.00 %	0	98,550	98,550	0.00 %
Total Level1: 300 - Other Expenses:	413,062	646,121	233,058	63.93 %	3,813,923	7,756,134	3,942,211	49.17 %
Total Expense:	768,399	997,730	229,331	77.01 %	7,178,977	11,977,134	4,798,157	59.94 %
Report Total:	1,312,469	0	1,312,469		999,150	0	999,150	

EXHIBIT 13-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Fund Summary

Fund	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-174,782	0	-174,782		-490,032	0	-490,032	
26 - CONSERVATION FUND	320,024	0	320,024		139,833	0	139,833	
35 - WATER SUPPLY FUND	1,167,227	0	1,167,226		1,349,349	0	1,349,349	
Report Total:	1,312,469	0.17	1,312,469		999,150	0	999,150	

EXHIBIT 13-E



Monterey Peninsula Water Mgmt District

Statement of Revenue Over Expense - No Decimals

Group Summary

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	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	177,184	-177,184	0.00 %	1,141,068	2,127,000	-985,932	-53.65 %
R120 - Property Taxes Revenues	-29,083	-2	-29,082	22,692.67 %	0	0	0	0.00 %
R130 - User Fees	3,387	6,248	-2,860	-54.22 %	35,607	75,000	-39,393	-47.48 %
R160 - Well Registration Fee	25	0	25	0.00 %	1,800	0	1,800	0.00 %
R190 - WDS Permits Rule 21	3,000	4,665	-1,665	-64.31 %	33,283	56,000	-22,717	-59.43 %
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00 %	0	15,000	-15,000	0.00 %
R250 - Interest Income	149	537	-388	-27.79 %	2,057	6,450	-4,393	-31.90 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R310 - Other Reimbursements	0	2,583	-2,583	0.00 %	0	31,000	-31,000	0.00 %
R320 - Grants	0	38,379	-38,379	0.00 %	163,464	460,800	-297,336	-35.47 %
R500 - Capital Equipment Reserve	0	3,582	-3,582	0.00 %	0	43,000	-43,000	0.00 %
Total Revenue:	-22,522	235,008	-257,530	9.58 %	1,377,280	2,821,250	-1,443,970	-48.82 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	74,861	80,201	5,340	93.34 %	763,079	962,800	199,721	79.26 %
1110 - Manager's Auto Allowance	92	79	-13	116.64 %	858	950	92	90.36 %
1120 - Manager's Deferred Comp	120	117	-3	102.90 %	1,186	1,400	214	84.73 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1140 - Insurance Opt-Out Supplemental	314	158	-156	198.69 %	3,300	1,900	-1,400	173.70 %
1150 - Temporary Personnel	0	37	37	0.00 %	0	450	450	0.00 %
1160 - PERS Retirement	13,550	13,878	327	97.64 %	142,008	166,600	24,592	85.24 %
1170 - Medical Insurance	10,922	11,120	198	98.22 %	106,196	133,500	27,304	79.55 %
1180 - Medical Insurance - Retirees	2,166	1,916	-251	113.08 %	23,259	23,000	-259	101.13 %
1190 - Workers Compensation	1,878	1,958	79	95.95 %	20,121	23,500	3,379	85.62 %
1200 - Life Insurance	188	187	0	100.24 %	1,852	2,250	398	82.29 %
1210 - Long Term Disability Insurance	501	433	-68	115.74 %	4,525	5,200	675	87.03 %
1220 - Short Term Disability Insurance	77	83	6	92.93 %	766	1,000	234	76.60 %
1230 - Other Benefits	51	0	-51	0.00 %	509	0	-509	0.00 %
1260 - Employee Assistance Program	29	37	9	76.57 %	283	450	167	62.98 %
1270 - FICA Tax Expense	388	0	-388	0.00 %	2,758	0	-2,758	0.00 %
1280 - Medicare Tax Expense	1,019	1,008	-11	101.08 %	10,370	12,100	1,730	85.70 %
1290 - Staff Development & Training	575	550	-25	104.58 %	1,865	6,600	4,735	28.26 %
1300 - Conference Registration	1,010	258	-752	391.02 %	2,229	3,100	871	71.90 %
1310 - Professional Dues	201	400	199	50.20 %	903	4,800	3,897	18.82 %
1320 - Personnel Recruitment	0	58	58	0.00 %	846	700	-146	120.80 %
Total Level1: 100 - Personnel Costs:	107,944	112,580	4,636	95.88 %	1,086,914	1,351,500	264,586	80.42 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,987	1,324	-662	149.99 %	11,068	15,900	4,832	69.61 %
2020 - Board Expenses	13	158	145	8.15 %	1,768	1,900	132	93.08 %
2040 - Rent	723	750	27	96.46 %	8,115	9,000	885	90.17 %
2060 - Utilities	1,074	1,266	192	84.83 %	16,434	15,200	-1,234	108.12 %
2120 - Insurance Expense	1,482	1,608	126	92.15 %	15,862	19,300	3,438	82.18 %
2130 - Membership Dues	249	1,150	900	21.70 %	9,759	13,800	4,041	70.72 %
2140 - Bank Charges	109	125	16	87.19 %	1,203	1,500	297	80.19 %
2150 - Office Supplies	559	583	24	95.94 %	4,537	7,000	2,463	64.82 %
2160 - Courier Expense	191	292	100	65.63 %	2,936	3,500	564	83.90 %
2170 - Printing/Photocopy	0	491	491	0.00 %	837	5,900	5,063	14.19 %
2180 - Postage & Shipping	0	108	108	0.00 %	1,686	1,300	-386	129.73 %
2190 - IT Supplies/Services	1,224	3,099	1,875	39.50 %	25,890	37,200	11,310	69.60 %
2200 - Professional Fees	2,838	4,365	1,527	65.02 %	45,387	52,400	7,014	86.62 %
2220 - Equipment Repairs & Maintenance	0	158	158	0.00 %	2,913	1,900	-1,013	153.29 %
2235 - Equipment Lease	939	608	-331	154.40 %	4,953	7,300	2,347	67.84 %
2240 - Telephone	2,319	1,375	-944	168.71 %	19,308	16,500	-2,808	117.02 %
2260 - Facility Maintenance	1,915	1,233	-682	155.34 %	13,911	14,800	889	93.99 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	838	750	-88	111.79 %	7,518	9,000	1,482	83.53 %
2280 - Transportation	1,366	1,116	-250	122.38 %	12,212	13,400	1,188	91.13 %
2300 - Legal Services	4,827	7,497	2,670	64.38 %	58,937	90,000	31,063	65.49 %
2380 - Meeting Expenses	123	292	169	42.16 %	1,136	3,500	2,364	32.45 %
2420 - Legal Notices	150	158	9	94.47 %	249	1,900	1,651	13.09 %
2460 - Public Outreach	519	108	-411	479.44 %	2,819	1,300	-1,519	216.84 %
2480 - Miscellaneous	86	267	181	32.26 %	1,323	3,200	1,877	41.33 %
2900 - Operating Supplies	208	775	567	26.79 %	1,917	9,300	7,383	20.61 %
Total Level1: 200 - Supplies and Services:	23,738	29,655	5,917	80.05 %	272,677	356,000	83,323	76.59 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	19,866	74,365	54,499	26.71 %	488,394	892,800	404,406	54.70 %
4000 - Fixed Asset Purchases	712	7,476	6,764	9.53 %	19,327	89,750	70,423	21.53 %
6000 - Contingencies	0	2,720	2,720	0.00 %	0	32,650	32,650	0.00 %
6500 - Reserves	0	8,213	8,213	0.00 %	0	98,550	98,550	0.00 %
Total Level1: 300 - Other Expenses:	20,578	92,773	72,195	22.18 %	507,721	1,113,750	606,029	45.59 %
Total Expense:	152,260	235,008	82,748	64.79 %	1,867,312	2,821,250	953,938	66.19 %
Total Revenues	-22,522	235,008	-257,530	9.58 %	1,377,280	2,821,250	-1,443,970	-48.82 %
Total Fund: 24 - MITIGATION FUND:	-174,782	0	-174,782		-490,032	0	-490,032	

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	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	364,849	70,159	294,691	-520.04 %	884,031	842,250	41,781	-104.96 %
R130 - User Fees	625	0	625	0.00 %	6,571	0	6,571	0.00 %
R150 - Permit Processing Fee	14,118	14,578	-460	-96.85 %	131,757	175,000	-43,243	-75.29 %
R200 - Recording Fees	896	666	230	-134.45 %	9,197	8,000	1,197	-114.96 %
R210 - Legal Fees	114	1,250	-1,136	-9.12 %	2,010	15,000	-12,990	-13.40 %
R230 - Miscellaneous - Other	0	0	0	0.00 %	300	0	300	0.00 %
R250 - Interest Income	261	337	-76	-77.41 %	2,114	4,050	-1,936	-52.19 %
R270 - CAW - Rebates	52,284	99,977	-47,692	-52.30 %	961,966	1,200,000	-238,034	-80.16 %
R280 - CAW - Conservation	0	31,838	-31,838	0.00 %	275,532	382,200	-106,668	-72.09 %
R310 - Other Reimbursements	0	1,020	-1,020	0.00 %	0	12,250	-12,250	0.00 %
R320 - Grants	0	0	0	0.00 %	5,750	0	5,750	0.00 %
R500 - Capital Equipment Reserve	0	258	-258	0.00 %	0	3,100	-3,100	0.00 %
R520 - Flood/Drought Reserve	0	9,582	-9,582	0.00 %	0	115,000	-115,000	0.00 %
Total Revenue:	433,148	229,665	203,483	-188.60 %	2,279,228	2,756,850	-477,622	-82.68 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	39,518	41,983	2,465	94.13 %	426,672	504,000	77,328	84.66 %
1110 - Manager's Auto Allowance	92	79	-13	116.64 %	858	950	92	90.36 %
1120 - Manager's Deferred Comp	120	117	-3	102.90 %	1,186	1,400	214	84.73 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1140 - Insurance Opt-Out Supplemental	314	158	-156	198.69 %	3,300	1,900	-1,400	173.70 %
1150 - Temporary Personnel	4,056	3,332	-724	121.73 %	33,166	40,000	6,834	82.92 %
1160 - PERS Retirement	7,005	7,055	51	99.28 %	77,379	84,700	7,321	91.36 %
1170 - Medical Insurance	6,062	6,048	-14	100.23 %	62,349	72,600	10,251	85.88 %
1180 - Medical Insurance - Retirees	1,209	1,083	-126	111.66 %	9,958	13,000	3,042	76.60 %
1190 - Workers Compensation	142	175	33	81.04 %	1,575	2,100	525	75.01 %
1200 - Life Insurance	121	112	-9	107.99 %	1,104	1,350	246	81.75 %
1210 - Long Term Disability Insurance	260	217	-44	120.19 %	2,352	2,600	248	90.47 %
1220 - Short Term Disability Insurance	40	46	6	87.49 %	416	550	134	75.60 %
1230 - Other Benefits	51	0	-51	0.00 %	509	0	-509	0.00 %
1260 - Employee Assistance Program	17	25	8	66.65 %	173	300	127	57.69 %
1270 - FICA Tax Expense	69	0	-69	0.00 %	393	0	-393	0.00 %
1280 - Medicare Tax Expense	562	583	21	96.35 %	6,140	7,000	860	87.72 %
1290 - Staff Development & Training	135	308	173	43.80 %	1,135	3,700	2,565	30.67 %
1300 - Conference Registration	368	150	-218	245.58 %	2,009	1,800	-209	111.59 %
1310 - Professional Dues	39	217	178	18.01 %	560	2,600	2,040	21.52 %
1320 - Personnel Recruitment	0	42	42	0.00 %	472	500	28	94.39 %
Total Level1: 100 - Personnel Costs:	60,180	61,796	1,616	97.39 %	631,707	741,850	110,143	85.15 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,109	741	-367	149.56 %	6,336	8,900	2,564	71.19 %
2020 - Board Expenses	7	92	84	7.86 %	753	1,100	347	68.48 %
2040 - Rent	222	417	194	53.36 %	1,633	5,000	3,367	32.65 %
2060 - Utilities	584	708	124	82.43 %	9,131	8,500	-631	107.42 %
2120 - Insurance Expense	827	900	73	91.91 %	8,277	10,800	2,523	76.64 %
2130 - Membership Dues	139	633	494	21.99 %	8,183	7,600	-583	107.68 %
2140 - Bank Charges	61	67	6	91.25 %	681	800	119	85.08 %
2150 - Office Supplies	312	325	12	96.17 %	2,510	3,900	1,390	64.35 %
2160 - Courier Expense	107	158	51	67.48 %	1,639	1,900	261	86.26 %
2170 - Printing/Photocopy	0	283	283	0.00 %	467	3,400	2,933	13.74 %
2180 - Postage & Shipping	0	58	58	0.00 %	716	700	-16	102.32 %
2190 - IT Supplies/Services	683	1,733	1,050	39.40 %	14,487	20,800	6,313	69.65 %
2200 - Professional Fees	1,584	2,432	848	65.12 %	25,407	29,200	3,793	87.01 %
2220 - Equipment Repairs & Maintenance	0	92	92	0.00 %	1,646	1,100	-546	149.65 %
2235 - Equipment Lease	536	342	-194	156.81 %	2,799	4,100	1,301	68.26 %
2240 - Telephone	1,173	766	-407	153.05 %	9,370	9,200	-170	101.85 %
2260 - Facility Maintenance	1,052	691	-361	152.17 %	7,683	8,300	617	92.57 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	714	416	-297	171.37 %	7,141	5,000	-2,141	142.81 %
2280 - Transportation	124	616	493	20.04 %	3,517	7,400	3,883	47.52 %
2300 - Legal Services	2,744	6,664	3,921	41.17 %	28,575	80,000	51,425	35.72 %
2380 - Meeting Expenses	69	158	90	43.36 %	658	1,900	1,242	34.63 %
2420 - Legal Notices	94	83	-11	112.70 %	149	1,000	851	14.92 %
2460 - Public Outreach	290	58	-231	496.96 %	838	700	-138	119.67 %
2480 - Miscellaneous	48	150	102	32.01 %	738	1,800	1,062	41.01 %
2500 - Tax Administration Fee	5,859	0	-5,859	0.00 %	5,859	0	-5,859	0.00 %
2900 - Operating Supplies	402	433	31	92.75 %	10,268	5,200	-5,068	197.47 %
Total Level1: 200 - Supplies and Services:	18,737	19,017	280	98.53 %	159,460	228,300	68,840	69.85 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	33,809	143,587	109,778	23.55 %	1,337,304	1,723,500	386,196	77.59 %
4000 - Fixed Asset Purchases	398	2,591	2,193	15.35 %	10,924	31,100	20,176	35.13 %
6000 - Contingencies	0	2,674	2,674	0.00 %	0	32,100	32,100	0.00 %
Total Level1: 300 - Other Expenses:	34,206	148,851	114,645	22.98 %	1,348,228	1,786,700	438,472	75.46 %
Total Expense:	113,124	229,665	116,541	49.26 %	2,139,395	2,756,850	617,455	77.60 %
Total Revenues	433,148	229,665	203,483	-188.60 %	2,279,228	2,756,850	-477,622	-82.68 %
Total Fund: 26 - CONSERVATION FUND:	320,024	0	320,024		139,833	0	139,833	

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	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	1,297,364	283,220	1,014,144	-458.08 %	3,311,361	3,400,000	-88,639	-97.39 %
R120 - Property Taxes Revenues	351,052	54,793	296,259	-640.68 %	690,379	657,750	32,629	-104.96 %
R140 - Connection Charges	18,767	14,578	4,190	-128.74 %	109,746	175,000	-65,254	-62.71 %
R220 - Copy Fee	0	0	0	0.00 %	80	0	80	0.00 %
R230 - Miscellaneous - Other	13	0	13	0.00 %	3,153	0	3,153	0.00 %
R240 - Insurance Refunds	0	0	0	0.00 %	6,729	0	6,729	0.00 %
R250 - Interest Income	3,046	375	2,671	-812.63 %	12,941	4,500	8,441	-287.58 %
R260 - CAW - ASR	0	46,476	-46,476	0.00 %	349,723	557,900	-208,177	-62.69 %
R300 - Watermaster	0	5,748	-5,748	0.00 %	37,506	69,000	-31,494	-54.36 %
R500 - Capital Equipment Reserve	0	3,482	-3,482	0.00 %	0	41,800	-41,800	0.00 %
R510 - Operating Reserve	0	124,424	-124,424	0.00 %	0	1,493,084	-1,493,084	0.00 %
R600 - Water Supply Charge Carry Forward	0	-38	38	0.00 %	0	0	0	0.00 %
Total Revenue:	1,670,242	533,057	1,137,185	-313.33 %	4,521,619	6,399,034	-1,877,415	-70.66 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	60,534	66,940	6,406	90.43 %	610,248	803,600	193,352	75.94 %
1110 - Manager's Auto Allowance	277	242	-35	114.63 %	2,576	2,900	325	88.81 %
1120 - Manager's Deferred Comp	360	350	-10	102.90 %	3,558	4,200	642	84.72 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1140 - Insurance Opt-Out Supplemental	620	471	-149	131.65 %	6,458	5,650	-808	114.30 %
1150 - Temporary Personnel	0	29	29	0.00 %	0	350	350	0.00 %
1160 - PERS Retirement	10,908	11,554	646	94.41 %	113,970	138,700	24,730	82.17 %
1170 - Medical Insurance	7,302	7,843	541	93.10 %	70,511	94,150	23,640	74.89 %
1180 - Medical Insurance - Retirees	1,663	1,499	-163	110.89 %	15,983	18,000	2,017	88.79 %
1190 - Workers Compensation	1,026	1,141	115	89.93 %	10,898	13,700	2,802	79.55 %
1200 - Life Insurance	132	142	10	93.05 %	1,379	1,700	321	81.12 %
1210 - Long Term Disability Insurance	367	329	-38	111.62 %	3,314	3,950	636	83.89 %
1220 - Short Term Disability Insurance	56	67	10	84.74 %	557	800	243	69.64 %
1230 - Other Benefits	52	0	-52	0.00 %	525	0	-525	0.00 %
1260 - Employee Assistance Program	20	29	9	70.14 %	201	350	149	57.51 %
1270 - FICA Tax Expense	95	0	-95	0.00 %	517	0	-517	0.00 %
1280 - Medicare Tax Expense	661	708	47	93.40 %	6,760	8,500	1,740	79.53 %
1290 - Staff Development & Training	0	408	408	0.00 %	102	4,900	4,798	2.09 %
1300 - Conference Registration	506	192	-315	264.27 %	1,577	2,300	723	68.56 %
1310 - Professional Dues	0	325	325	0.00 %	292	3,900	3,608	7.49 %
1320 - Personnel Recruitment	0	50	50	0.00 %	649	600	-49	108.16 %
Total Level1: 100 - Personnel Costs:	84,579	92,400	7,821	91.54 %	850,074	1,109,250	259,176	76.64 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,525	1,016	-508	150.02 %	8,336	12,200	3,864	68.33 %
2020 - Board Expenses	10	125	115	7.92 %	1,242	1,500	258	82.81 %
2040 - Rent	631	575	-56	109.71 %	7,424	6,900	-524	107.59 %
2060 - Utilities	809	966	157	83.73 %	12,349	11,600	-749	106.45 %
2120 - Insurance Expense	1,137	1,241	104	91.60 %	11,381	14,900	3,519	76.38 %
2130 - Membership Dues	191	883	692	21.68 %	6,971	10,600	3,629	65.76 %
2140 - Bank Charges	170	100	-70	170.07 %	1,476	1,200	-276	123.02 %
2150 - Office Supplies	430	441	12	97.30 %	3,528	5,300	1,772	66.56 %
2160 - Courier Expense	147	217	70	67.80 %	2,254	2,600	346	86.68 %
2170 - Printing/Photocopy	0	375	375	0.00 %	642	4,500	3,858	14.28 %
2180 - Postage & Shipping	0	83	83	0.00 %	988	1,000	12	98.83 %
2190 - IT Supplies/Services	939	2,374	1,435	39.57 %	19,918	28,500	8,582	69.89 %
2200 - Professional Fees	2,178	3,349	1,171	65.04 %	34,757	40,200	5,443	86.46 %
2220 - Equipment Repairs & Maintenance	0	125	125	0.00 %	2,235	1,500	-735	149.01 %
2235 - Equipment Lease	709	466	-243	152.00 %	3,766	5,600	1,834	67.25 %
2240 - Telephone	1,636	1,058	-578	154.60 %	14,371	12,700	-1,671	113.16 %
2260 - Facility Maintenance	1,417	950	-467	149.18 %	10,190	11,400	1,210	89.39 %

EXHIBIT 13-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2270 - Travel Expenses	220	583	363	37.73 %	6,427	7,000	573	91.81 %
2280 - Transportation	131	850	719	15.40 %	2,715	10,200	7,485	26.61 %
2300 - Legal Services	34,202	19,159	-15,043	178.52 %	195,576	230,000	34,424	85.03 %
2380 - Meeting Expenses	94	225	131	41.94 %	856	2,700	1,844	31.70 %
2420 - Legal Notices	104	117	12	89.44 %	180	1,400	1,220	12.89 %
2460 - Public Outreach	398	83	-315	478.33 %	1,464	1,000	-464	146.37 %
2480 - Miscellaneous	66	208	142	31.69 %	1,015	2,500	1,485	40.60 %
2500 - Tax Administration Fee	12,880	0	-12,880	0.00 %	12,880	0	-12,880	0.00 %
2900 - Operating Supplies	135	591	457	22.77 %	1,282	7,100	5,818	18.06 %
Total Level1: 200 - Supplies and Services:	60,158	36,161	-23,998	166.36 %	364,222	434,100	69,878	83.90 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	172,148	362,508	190,360	47.49 %	1,680,374	4,351,700	2,671,326	38.61 %
4000 - Fixed Asset Purchases	547	6,510	5,963	8.40 %	14,473	78,150	63,677	18.52 %
5000 - Debt Service	0	19,159	19,159	0.00 %	77,544	230,000	152,456	33.71 %
5500 - Election Expenses	185,583	15,465	-170,118	1,200.00 %	185,583	185,584	1	100.00 %
6000 - Contingencies	0	854	854	0.00 %	0	10,250	10,250	0.00 %
Total Level1: 300 - Other Expenses:	358,278	404,496	46,218	88.57 %	1,957,974	4,855,684	2,897,710	40.32 %
Total Expense:	503,016	533,057	30,041	94.36 %	3,172,270	6,399,034	3,226,764	49.57 %
Total Revenues	1,670,242	533,057	1,137,185	-313.33 %	4,521,619	6,399,034	-1,877,415	-70.66 %
Total Fund: 35 - WATER SUPPLY FUND:	1,167,227	0	1,167,226		1,349,349	0	1,349,349	
Report Total:	1,312,469	0	1,312,469		999,150	0	999,150	

EXHIBIT 13-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2014-2015 Period Ending: 04/30/2015

Fund Summary

Fund	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-174,782	0	-174,782		-490,032	0	-490,032	
26 - CONSERVATION FUND	320,024	0	320,024		139,833	0	139,833	
35 - WATER SUPPLY FUND	1,167,227	0	1,167,226		1,349,349	0	1,349,349	
Report Total:	1,312,469	0.17	1,312,469		999,150	0	999,150	