

## EXPENSES

ACCOUNT	DESCRIPTION	Approved 06/19/2014					
		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	2015 PROPOSED BUDGET	Budget Variance
02-01-00-5010	CONTRACT WATER COST	3,943,764.12	4,419,792.12	4,789,442.13	2,394,721.08	5,733,676.53	944,234.40
02-01-00-5030	POWER - ELECTRIC	791,966.46	916,283.98	875,000.00	482,863.88	1,159,589.79	284,589.79
02-01-00-5125	MISCELLANEOUS CHEMICALS	0.00	20,795.00	5,000.00	14,895.00	5,000.00	0.00
02-01-00-5200	OPERATIONS - LABOR	83,352.30	92,669.64	84,899.44	46,513.11	99,560.00	14,660.56
02-01-00-5205	SERVICE AGREEMENTS	3,883.52	4,708.38	4,000.00	2,221.40	4,500.00	500.00
02-01-00-5220	SUPPLIES OPERATIONS	383.55	742.55	400.00	514.76	700.00	300.00
02-01-00-5225	SHOP SUPPLIES	372.22	647.90	100.00	298.56	100.00	0.00
02-01-00-5240	CONTRACT SERVICE OPERATIONS	17,035.67	24,985.00	40,000.00	11,418.30	40,000.00	0.00
02-01-00-5250	RIGHT OF WAY EASEMENT	0.00	1,873.40	0.00	0.00	0.00	0.00
02-01-00-5400	RESERVOIRS & CANALS	24,456.28	14,994.13	25,000.00	11,082.84	22,000.00	-3,000.00
02-01-00-5410	BUILDING - PUMP STATION	2,006.78	1,176.70	3,000.00	3,092.06	3,000.00	0.00
02-01-00-5420	VEHICLES - REPAIRS & MAINT	2,467.39	3,038.94	3,200.00	1,152.13	3,200.00	0.00
02-01-00-5423	EQUIPMENT - LIGHT	1,215.39	1,757.18	1,000.00	0.00	1,000.00	0.00
02-01-00-5430	GROUNDS - MAINTENANCE	5,683.88	83.97	5,000.00	0.00	5,000.00	0.00
02-01-00-5440	MECHANICAL	5,478.69	2,051.09	5,000.00	2,835.51	5,000.00	0.00
02-01-00-5450	ELECTRICAL	17,403.47	2,428.91	15,000.00	1,364.95	11,000.00	-4,000.00
02-01-00-5460	PIPING (PUMP STATION)	38.78	2,274.97	1,000.00	0.00	1,000.00	0.00
02-01-00-5461	PIPING (DISTRIBUTION)	20.48	17,436.00	10,000.00	75.19	6,000.00	-4,000.00
02-01-00-5470	INSTRUMENTS	7,086.91	6,177.29	10,000.00	9,263.93	10,000.00	0.00
02-01-00-5490	MAINTENANCE - LABOR	20,213.47	25,843.25	31,593.70	12,296.46	44,317.40	12,723.70
02-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	82.19	137.72	666.50	43.27	681.00	14.50
02-01-00-5610	ADMIN-DATA PROCESSING	1,932.15	6,433.53	8,232.89	785.70	23,514.25	15,281.36
02-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	4,271.59	5,787.94	8,917.44	3,230.15	9,152.64	235.20
02-01-00-5620	ADMIN-MANAGEMENT EXPENSE	2,473.18	5,526.13	6,236.90	2,583.45	5,856.60	-360.30
02-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	12,329.95	13,575.34	18,617.96	6,891.65	19,070.57	452.61
02-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	848.29	1,383.28	927.23	676.12	992.98	65.75
02-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	5,767.44	13,621.88	15,989.70	10,919.35	16,398.26	408.56
02-01-00-5642	ADMIN - 401 (K)	3,120.39	3,741.75	4,075.76	1,736.49	16,398.26	12,322.50
02-01-00-5650	ADMIN-WORKERS COMP INSURAN	71.53	146.07	231.44	131.69	366.77	135.33
02-01-00-5660	ADMIN-CONSULTANTS	5,183.05	18,415.85	12,420.72	6,942.84	17,515.32	5,094.60
02-01-00-5665	ADMIN-LEGAL EXPENSE	5,961.92	3,325.98	3,184.80	1,619.21	3,813.60	628.80
02-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRN	210.77	428.69	1,061.60	42.34	1,089.60	28.00
02-01-00-5680	ADMIN-CONTRACT SERVICES	2,289.67	1,091.46	398.10	79.12	408.60	10.50
02-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	442.63	556.45	684.73	264.74	702.79	18.06
02-01-00-5705	ADMIN-STATIONARY & OFFICE SUP	2,479.07	3,408.50	2,919.40	1,970.25	3,609.30	689.90
02-01-00-5710	ADMIN-OFFICE MANAGEMENT LAB	82,046.73	93,491.14	101,893.88	43,457.89	109,118.44	7,224.56
02-01-00-5715	ADMIN-PAYROLL TAXES FICA	18,070.60	18,656.87	21,463.73	9,699.17	24,348.99	2,885.26
02-01-00-5720	ADMIN-TELEPHONE	1,417.01	1,554.02	796.20	301.54	817.20	21.00
02-01-00-5725	ADMIN-TRAINING	217.80	499.38	2,654.00	217.69	2,724.00	70.00
02-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	516.19	822.78	928.90	445.59	953.40	24.50
02-01-00-5730	ADMIN-SAFETY EQUIPMENT	176.08	474.27	53.08	296.95	272.40	219.32
02-01-00-5735	ADMIN-HEAT,LIGHT,WATER	53.29	59.05	66.35	25.18	68.10	1.75
02-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	204.25	329.14	398.10	111.51	408.60	10.50
02-01-00-5738	ADMIN-SERVICE AGREEMENTS	610.34	1,376.46	1,592.40	487.50	2,247.30	654.90
02-01-00-6120	DATA PROCESSING	8,124.42	2,373.11	12,506.35	5,415.72	9,364.33	-3,142.02
02-01-00-6130	RECORDS MANAGEMENT	3,547.75	3,264.89	12,362.65	1,001.64	12,179.00	-183.65
02-01-00-6150	MANAGEMENT EXPENSE	253.43	771.13	750.00	132.73	750.00	0.00
02-01-00-6190	CONTRIBUTIONS/DONATIONS	674.13	292.39	0.00	0.00	0.00	0.00
02-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	39,091.24	32,381.17	45,043.59	18,773.74	47,344.34	2,300.75
02-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	1,962.17	2,344.00	1,625.97	1,469.60	1,903.44	277.47
02-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	11,677.29	26,486.27	28,039.01	20,699.81	31,433.80	3,394.79
02-01-00-6335	EMPLOYEE BENEFITS-401(K)	5,929.70	6,348.92	7,147.11	3,759.43	8,366.76	1,219.65
02-01-00-6340	INSURANCE EXPENSE	9,411.85	16,334.86	16,428.53	7,761.70	18,387.33	1,958.80
02-01-00-6350	WORKERS COMPENSATION INSUR.	2,407.91	3,332.62	2,660.87	1,707.92	5,317.30	2,656.43

## EXPENSES

ACCOUNT	DESCRIPTION	2012	2013	2014	6 MONTHS	Approved 06/19/2014	
		ACTUAL	ACTUAL	BUDGET	AS OF 2/28/14	2015 PROPOSED BUDGET	Budget Variance
02-01-00-6360	ENGINEERING	6,463.13	24,347.73	20,000.00	15,883.92	16,000.00	-4,000.00
02-01-00-6380	LEGAL EXPENSE	4,361.99	10,996.07	5,000.00	25,240.08	5,000.00	0.00
02-01-00-6390	AUDITING EXPENSE (OUTSIDE)	4,088.50	9,321.64	4,379.10	3,753.42	4,494.60	115.50
02-01-00-6410	RADIO/COMMUNICATIONS	2,809.79	2,913.79	1,328.24	1,798.09	1,980.00	651.76
02-01-00-6420	MAINTENANCE - TOOLS	5,758.08	4,112.70	3,000.00	960.51	3,000.00	0.00
02-01-00-6425	JANITORIAL - SUPPLIES	21.98	200.39	100.00	23.65	100.00	0.00
02-01-00-6460	STATIONERY & OFFICE SUPPLIES	668.42	486.23	750.00	510.66	1,000.00	250.00
02-01-00-6462	OFFICE EQUIPMENT	168.04	0.00	1,000.00	0.00	1,000.00	0.00
02-01-00-6640	OFFICE MANAGEMENT - LABOR	56,476.25	54,213.19	62,184.57	35,218.25	65,291.55	3,106.98
02-01-00-6820	TELEPHONE	874.25	974.52	800.00	546.66	1,100.00	300.00
02-01-00-6850	TRAINING	1,415.50	683.65	750.00	2,385.04	2,000.00	1,250.00
02-01-00-6860	SAFETY EQUIPMENT	2,387.61	3,101.05	2,500.00	1,674.05	3,000.00	500.00
02-01-00-6890	GASOLINE & OIL EXPENSE	7,843.50	8,424.79	8,000.00	3,541.57	8,000.00	0.00
02-01-00-8254	CAPITAL	781,100.13	3,159,759.16	3,039,887.00	908,187.42	6,645,000.00	3,605,113.00
02-01-00-8300	ADMIN-CAPITAL	1,036.52	42,733.87	10,616.00	20,337.81	12,666.60	2,050.60
	TOTAL EXPENSES	6,036,159.05	9,170,802.22	9,409,906.07	4,168,351.97	14,319,851.73	4,909,945.66

# EXPENSES

ACCOUNT	DESCRIPTION	Approved 06/19/2014					
		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	2015 PROPOSED BUDGET	BUDGET VARIANCE
06-01-00-5010	CONTRACT WATER COST	2,287,644.12	2,862,103.32	2,637,120.95	1,318,560.48	3,168,906.47	531,785.52
06-01-00-5030	POWER - ELECTRIC	878,768.70	904,198.18	950,000.00	345,404.82	1,150,566.34	200,566.34
06-01-00-5116	PHOSPHATE	136,203.48	122,791.08	191,000.00	51,595.04	130,000.00	(61,000.00)
06-01-00-5119	CHLORINE	125,943.40	124,450.00	130,000.00	41,030.40	130,000.00	0.00
06-01-00-5120	CATIONIC POLYMER	433,305.00	314,312.78	390,000.00	133,929.00	360,000.00	(30,000.00)
06-01-00-5121	POWERED ACTIVATED CARBON	178,449.92	160,950.25	200,000.00	15,200.00	180,000.00	(20,000.00)
06-01-00-5122	GRANULER ACTIVATED CARBON	114,048.00	179,877.60	160,000.00	100,384.00	160,000.00	0.00
06-01-00-5123	FLORIDE	57,363.90	50,496.66	70,000.00	28,878.58	60,000.00	(10,000.00)
06-01-00-5124	AMMONIA	68,680.85	72,864.88	80,000.00	38,183.60	80,000.00	0.00
06-01-00-5125	MISCELLANEOUS CHEMICALS	0.00	0.00	3,500.00	0.00	3,000.00	(500.00)
06-01-00-5126	COPPER SULPHATE	215,626.94	193,925.00	230,000.00	40,700.00	200,000.00	(30,000.00)
06-01-00-5128	FERRIC SULFATE	137,480.77	125,178.37	160,000.00	66,014.55	150,000.00	(10,000.00)
06-01-00-5129	SODIUM CHLORITE	190,611.44	197,264.50	190,000.00	89,270.02	190,000.00	0.00
06-01-00-5200	OPERATIONS - LABOR	488,333.88	529,631.98	560,377.29	292,010.07	646,479.09	86,101.80
06-01-00-5205	SERVICE AGREEMENTS	24,732.73	25,079.57	30,000.00	15,037.72	30,000.00	0.00
06-01-00-5220	SUPPLIES OPERATIONS	6,355.16	3,563.00	1,500.00	1,142.57	3,000.00	1,500.00
06-01-00-5225	SHOP SUPPLIES	608.29	5,126.56	7,000.00	1,533.76	5,000.00	(2,000.00)
06-01-00-5240	CONTRACT SERVICE OPERATIONS	67,903.70	136,439.92	130,000.00	32,382.02	65,000.00	(65,000.00)
06-01-00-5242	LAB SUPPLIES	61,834.43	53,717.85	75,000.00	26,471.71	80,000.00	5,000.00
06-01-00-5245	LABORATORY GASES	4,173.57	2,330.87	7,500.00	2,375.21	4,000.00	(3,500.00)
06-01-00-5250	RIGHT OF WAY EASEMENTS	1,818.93	709.93	3,000.00	0.00	0.00	(3,000.00)
06-01-00-5270	SEDIMENT	127,974.90	595,974.40	250,000.00	29,668.40	600,000.00	350,000.00
06-01-00-5400	RESERVOIRS & CANALS	0.00	1,396.61	0.00	0.00	0.00	0.00
06-01-00-5410	BUILDINGS - MAINTENANCE	11,872.55	9,426.10	50,000.00	14,289.65	30,000.00	(20,000.00)
06-01-00-5420	VEHICLES - REPAIRS & MAINT	4,345.91	8,551.25	10,000.00	4,723.35	10,000.00	0.00
06-01-00-5423	EQUIPMENT - LIGHT - REPAIRS & MAINTENAN	0.00	0.00	0.00	723.56	2,500.00	2,500.00
06-01-00-5430	GROUNDS - MAINTENANCE	26,598.47	0.00	12,000.00	190.00	12,000.00	0.00
06-01-00-5440	MECHANICAL	105,612.53	114,697.02	150,000.00	54,679.88	120,000.00	(30,000.00)
06-01-00-5450	ELECTRICAL	53,467.25	36,807.57	90,000.00	5,321.18	50,000.00	(40,000.00)
06-01-00-5460	PIPE - MAINTENANCE	10,950.97	8,418.83	4,500.00	1,528.48	3,000.00	(1,500.00)
06-01-00-5461	PIPING (DISTRIBUTION)	50,523.39	213,586.18	0.00	9,429.67	10,000.00	10,000.00
06-01-00-5470	INSTRUMENTS	39,251.07	64,039.85	70,000.00	26,335.27	53,000.00	(17,000.00)
06-01-00-5480	PAINT & INSULATION	2,494.62	375.66	5,000.00	257.83	5,000.00	0.00
06-01-00-5485	ROAD REPAIRS	0.00	39.33	10,000.00	0.00	12,000.00	2,000.00
06-01-00-5490	MAINTENANCE - LABOR	239,303.38	277,971.38	173,482.83	130,755.97	379,329.74	205,846.91
06-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	318.85	271.35	1,681.50	128.89	1,678.00	(3.50)
06-01-00-5610	ADMIN-DATA PROCESSING	8,570.81	13,244.00	20,864.52	1,800.55	57,939.66	37,075.14
06-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	16,353.96	11,401.47	22,599.36	8,168.28	22,552.32	(47.04)
06-01-00-5620	ADMIN-MANAGEMENT EXPENSE	9,568.36	10,639.02	15,806.10	6,549.53	14,430.80	(1,375.30)
06-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	33,702.75	26,781.69	47,183.27	17,140.42	46,990.32	(192.95)
06-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	2,186.88	2,673.80	2,349.88	1,680.36	2,446.72	96.84
06-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	14,546.74	35,820.99	40,522.50	27,497.27	40,405.69	(116.81)
06-01-00-5642	ADMIN - 401 (K)	7,913.85	7,104.67	10,329.14	4,319.84	10,754.82	425.68
06-01-00-5650	ADMIN-WORKERS COMP INSURANCE	289.92	529.68	586.54	333.82	903.73	317.19
06-01-00-5660	ADMIN-CONSULTANTS	20,202.10	39,262.19	31,477.68	17,595.17	43,158.16	11,680.48
06-01-00-5665	ADMIN-LEGAL EXPENSE	0.00	6,551.96	8,071.20	4,103.52	9,396.80	1,325.60
06-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRND	780.21	844.44	2,690.40	107.31	2,684.80	(5.60)
06-01-00-5680	ADMIN-CONTRACT SERVICES	7,792.89	2,428.69	1,008.90	200.54	1,006.80	(2.10)
06-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	1,725.58	1,236.34	1,735.32	670.96	1,731.71	(3.61)

## EXPENSES

ACCOUNT	DESCRIPTION					Approved 06/19/2014	
		2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	2015 PROPOSED BUDGET	BUDGET VARIANCE
06-01-00-5705	ADMIN-STATIONARY & OFFICE SUPP	9,603.47	6,757.16	7,398.60	4,867.54	8,893.40	1,494.80
06-01-00-5710	ADMIN-OFFICE MANAGEMENT LABOR	213,604.48	177,508.75	258,228.43	108,108.31	268,870.41	10,641.98
06-01-00-5715	ADMIN-PAYROLL TAXES FICA	89,675.24	88,001.51	93,822.37	46,439.08	109,715.41	15,893.04
06-01-00-5720	ADMIN-TELEPHONE	5,523.15	3,216.87	2,017.80	1,164.70	2,013.60	(4.20)
06-01-00-5725	ADMIN-TRAINING	848.87	1,050.82	6,726.00	551.71	6,712.00	(14.00)
06-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	2,011.87	1,620.84	2,354.10	1,129.29	2,349.20	(4.90)
06-01-00-5730	ADMIN-SAFETY EQUIPMENT	434.54	934.26	134.52	629.53	671.20	536.68
06-01-00-5735	ADMIN-HEAT,LIGHT,WATER	207.72	122.65	168.15	63.80	167.80	(0.35)
06-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	720.35	680.50	1,008.90	282.60	1,006.80	(2.10)
06-01-00-5738	ADMIN-SERVICE AGREEMENTS	2,240.03	2,713.54	4,035.60	1,235.28	5,537.40	1,501.80
06-01-00-6080	PUBLIC COMMUNICATIONS	1,692.52	834.34	0.00	0.00	0.00	0.00
06-01-00-6120	DATA PROCESSING	19,096.72	4,901.24	28,241.49	5,989.68	31,964.33	3,722.84
06-01-00-6130	RECORDS MANAGEMENT	5,714.56	6,479.32	31,330.50	2,538.46	30,009.35	(1,321.15)
06-01-00-6150	MANAGEMENT EXPENSE	3,231.37	4,845.40	7,500.00	4,637.72	7,000.00	(500.00)
06-01-00-6190	CONTRIBUTIONS/DONATIONS	50,273.96	27,371.85	28,000.00	0.00	28,000.00	0.00
06-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	229,043.95	178,126.44	196,265.70	90,484.18	275,852.10	79,586.40
06-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	11,869.51	14,084.49	8,810.69	8,250.72	10,604.39	1,793.70
06-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	71,890.44	160,340.95	151,936.04	113,626.71	175,123.34	23,187.30
06-01-00-6335	EMPLOYEE BENEFITS-401(K)	35,005.64	37,769.18	38,728.31	19,713.07	46,612.72	7,884.41
06-01-00-6340	INSURANCE EXPENSE	36,684.88	32,178.54	41,634.64	19,197.76	45,306.81	3,672.17
06-01-00-6350	WORKERS COMPENSATION INSURANCE	15,472.30	21,517.61	16,090.67	11,537.09	36,798.69	20,708.02
06-01-00-6360	ENGINEERING	(3,422.22)	11,256.48	100,000.00	6,826.00	200,000.00	100,000.00
06-01-00-6380	LEGAL EXPENSE	1,544.50	1,576.41	1,500.00	5,678.25	3,500.00	2,000.00
06-01-00-6390	AUDITING EXPENSE (OUTSIDE)	15,935.90	18,435.21	11,097.90	9,512.25	11,074.80	(23.10)
06-01-00-6410	RADIO/COMMUNICATIONS	10,951.90	7,160.21	7,397.62	4,568.79	9,262.22	1,864.60
06-01-00-6420	MAINT - TOOLS	11,330.59	9,947.40	10,000.00	9,027.00	17,000.00	7,000.00
06-01-00-6425	JANITORIAL - SUPPLIES	5,510.79	4,954.80	5,500.00	1,811.05	5,500.00	0.00
06-01-00-6460	STATIONERY & OFFICE SUPPLIES	3,439.84	3,621.69	5,000.00	1,992.80	8,600.00	3,600.00
06-01-00-6462	OFFICE EQUIPMENT	0.00	0.00	0.00	1,006.30	1,000.00	1,000.00
06-01-00-6640	OFFICE MANAGEMENT - LABOR	252,215.84	198,075.45	234,347.71	103,581.21	139,509.12	(94,838.59)
06-01-00-6820	TELEPHONE	10,912.45	7,152.25	5,000.00	2,444.68	5,500.00	500.00
06-01-00-6840	DUES/SUBSCRIPTIONS	237.00	0.00	1,500.00	241.00	1,500.00	0.00
06-01-00-6845	TNRCC ASSESSMENT	200.00	100.00	200.00	100.00	200.00	0.00
06-01-00-6850	TRAINING	7,679.93	4,318.44	13,000.00	9,266.13	22,000.00	9,000.00
06-01-00-6860	SAFETY EQUIPMENT	14,010.20	21,663.73	16,000.00	7,837.13	12,000.00	(4,000.00)
06-01-00-6880	HEAT, LIGHT & WATER	1,471.90	1,429.60	1,500.00	660.10	1,500.00	0.00
06-01-00-6890	GASOLINE & OIL EXPENSE	27,319.84	26,846.83	27,000.00	8,185.04	23,000.00	(4,000.00)
06-01-00-8254	CAPITAL	1,042,870.49	2,146,619.71	1,291,333.00	603,681.32	3,554,000.00	2,262,667.00
06-01-00-8300	ADMIN-CAPITAL	4,040.10	84,182.70	26,904.00	51,063.07	31,210.80	4,306.80
	<b>TOTAL EXPENSES</b>	<b>8,487,329.77</b>	<b>10,873,483.94</b>	<b>9,919,600.12</b>	<b>4,276,232.60</b>	<b>13,478,427.85</b>	<b>(6,360,772.39)</b>

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	VARIANCE
08-01-00-5010	CONTRACT WATER COST	2,876,063.59	3,226,747.47	2,905,340.75	3,740,559.42	2,955,974.09	50,633.34
08-01-00-5030	POWER - ELECTRIC	539,263.10	625,038.95	600,000.00	235,339.58	728,982.93	128,982.93
08-01-00-5125	MISCELLANEOUS CHEMICALS	73,327.81	74,714.72	65,000.00	7,500.00	100,000.00	35,000.00
08-01-00-5200	OPERATIONS - LABOR	243,101.69	235,252.79	234,347.84	111,455.65	244,166.31	9,818.47
08-01-00-5205	SERVICE AGREEMENTS	7,214.60	8,783.55	8,500.00	4,028.41	8,500.00	0.00
08-01-00-5220	SUPPLIES OPERATIONS	3,408.48	1,071.28	3,000.00	4,708.30	5,000.00	2,000.00
08-01-00-5225	SHOP SUPPLIES	3,648.42	11,444.42	4,000.00	5,263.85	11,000.00	7,000.00
08-01-00-5240	CONTRACT SERVICE OPERATIONS	242,333.98	258,394.50	260,000.00	97,383.86	260,000.00	0.00
08-01-00-5250	RIGHT OF WAY EASEMENT	22,912.14	4,087.71	60,000.00	8,452.68	60,000.00	0.00
08-01-00-5400	RESERVOIRS & CANALS	35,933.02	41,627.76	50,000.00	25,228.29	50,000.00	0.00
08-01-00-5402	LEASE PAYMENTS TO BRA	0.00	0.00	55,253.92	0.00	76,908.40	21,654.48
08-01-00-5410	BUILDINGS - MAINT	10,160.07	10,683.34	15,000.00	2,598.69	15,000.00	0.00
08-01-00-5420	VEHICLES - REPAIRS & MAINT	34,056.38	47,056.71	33,500.00	20,613.61	42,000.00	8,500.00
08-01-00-5422	EQUIPMENT - HEAVY	38,283.27	47,371.73	38,100.00	16,098.26	33,000.00	(5,100.00)
08-01-00-5423	EQUIPMENT - LIGHT	4,484.36	8,002.57	5,000.00	2,641.12	5,000.00	0.00
08-01-00-5430	GROUNDS - MAINTENANCE	7,762.86	2,303.64	0.00	2,444.96	5,000.00	5,000.00
08-01-00-5440	MECHANICAL	8,417.76	8,005.82	7,000.00	2,014.99	7,000.00	0.00
08-01-00-5450	ELECTRICAL	1,892.22	6,317.47	15,000.00	216.87	8,000.00	(7,000.00)
08-01-00-5461	PIPING (DISTRIBUTION)	3,383.48	4,290.54	6,000.00	0.00	6,000.00	0.00
08-01-00-5470	INSTRUMENTS	17,739.96	12,466.11	10,000.00	7,264.47	15,000.00	5,000.00
08-01-00-5480	PAINT & INSULATION	848.79	171.10	500.00	86.24	1,000.00	500.00
08-01-00-5485	ROAD REPAIRS	0.00	225.45	0.00	0.00	0.00	0.00
08-01-00-5490	MAINTENANCE - LABOR	566,708.17	566,664.49	630,182.31	255,649.63	638,773.45	8,591.14
08-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	221.12	295.19	1,809.00	138.68	1,766.50	(42.50)
08-01-00-5610	ADMIN-DATA PROCESSING	5,212.23	13,959.61	22,446.58	1,927.66	60,995.48	38,548.90
08-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	11,660.79	12,375.65	24,312.96	8,787.79	23,741.76	(571.20)
08-01-00-5620	ADMIN-MANAGEMENT EXPENSE	7,699.70	14,001.11	17,004.60	7,048.04	15,191.90	(1,812.70)
08-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	20,033.91	29,026.11	50,760.94	18,454.89	49,488.65	(1,292.29)
08-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	1,256.98	2,942.04	2,528.06	1,809.35	2,575.76	47.70
08-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	8,241.27	31,760.70	43,595.13	29,589.61	42,538.75	(1,058.38)
08-01-00-5642	ADMIN - 401 (K)	4,499.11	7,917.83	11,112.35	4,650.76	11,322.04	209.69
08-01-00-5650	ADMIN-WORKERS COMP INSURANC	183.10	383.30	631.01	359.11	951.39	320.38
08-01-00-5660	ADMIN-CONSULTANTS	14,010.60	40,337.61	33,864.48	18,929.27	45,434.38	11,569.90
08-01-00-5665	ADMIN-LEGAL EXPENSE	15,872.55	7,128.66	8,683.20	4,414.67	9,892.40	1,209.20
08-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRNI	557.72	918.77	2,894.40	115.44	2,826.40	(68.00)
08-01-00-5680	ADMIN-CONTRACT SERVICES	5,603.64	2,351.29	1,085.40	215.73	1,059.90	(25.50)
08-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	1,196.76	1,233.36	1,866.89	721.79	1,823.03	(43.86)
08-01-00-5705	ADMIN-STATIONARY & OFFICE SUP	6,695.44	7,320.88	7,959.60	5,233.12	9,362.45	1,402.85
08-01-00-5710	ADMIN-OFFICE MANAGEMENT LABO	123,410.35	197,836.74	277,808.64	116,391.79	283,051.00	5,242.36
08-01-00-5715	ADMIN-PAYROLL TAXES FICA	79,642.14	90,819.19	105,618.07	43,916.61	21,653.40	(83,964.67)
08-01-00-5720	ADMIN-MOVING EXPENSE	1,817.48	0.00	0.00	0.00	0.00	0.00
08-01-00-5720	ADMIN-TELEPHONE	3,830.44	3,375.89	2,170.80	822.15	2,119.80	(51.00)
08-01-00-5725	ADMIN-TRAINING	588.72	1,089.81	7,236.00	593.56	7,066.00	(170.00)
08-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	1,395.27	1,763.54	2,532.60	1,214.89	2,473.10	(59.50)
08-01-00-5730	ADMIN-SAFETY EQUIPMENT	402.87	1,016.52	144.72	671.16	706.60	561.88

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	VARIANCE
08-01-00-5735	ADMIN-HEAT,LIGHT,WATER	144.04	133.09	180.90	68.64	176.65	(4.25)
08-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	530.08	733.67	1,085.40	303.98	1,059.90	(25.50)
08-01-00-5738	ADMIN-SERVICE AGREEMENTS	1,568.19	2,952.30	4,341.60	1,328.97	5,829.45	1,487.85
08-01-00-6120	DATA PROCESSING	8,807.64	3,790.95	13,817.24	5,960.98	27,594.66	13,777.42
08-01-00-6130	RECORDS MANAGEMENT	4,821.27	7,046.96	33,708.14	2,730.91	31,592.09	(2,114.05)
08-01-00-6150	MANAGEMENT EXPENSE	3,014.30	10,604.20	5,000.00	3,316.64	7,000.00	2,000.00
08-01-00-6190	CONTRIBUTIONS/DONATIONS	1,516.01	582.45	0.00	0.00	0.00	0.00
08-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	311,360.98	282,521.96	358,313.31	134,413.28	344,754.84	(13,558.47)
08-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	12,404.63	15,817.41	10,035.66	8,740.63	10,770.26	734.60
08-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	67,943.04	162,262.78	173,060.03	119,946.25	177,862.52	4,802.49
08-01-00-6335	EMPLOYEE BENEFITS-401(K)	34,026.53	39,932.77	44,112.79	17,914.32	47,341.81	3,229.02
08-01-00-6340	INSURANCE EXPENSE	25,441.72	35,010.81	44,791.59	21,181.23	47,696.36	2,904.77
08-01-00-6350	WORKERS COMPENSATION INSUR	16,586.94	24,376.59	20,289.61	12,983.82	34,765.69	14,476.08
08-01-00-6360	ENGINEERING	320,496.22	256,233.19	250,000.00	188,571.83	250,000.00	0.00
08-01-00-6380	LEGAL EXPENSE	280,690.52	253,222.66	600,000.00	409,868.35	500,000.00	(100,000.00)
08-01-00-6390	AUDITING EXPENSE (OUTSIDE)	11,051.90	20,053.85	11,939.40	10,233.51	11,658.90	(280.50)
08-01-00-6400	MAINT - OFFICE BLDG & GROUNDS	3.79	127.71	250.00	407.83	1,500.00	1,250.00
08-01-00-6410	RADIO/COMMUNICATIONS	7,996.84	13,043.51	14,569.09	4,837.03	14,418.89	(150.20)
08-01-00-6420	MAINT - TOOLS	14,504.32	17,489.76	12,000.00	8,467.90	17,000.00	5,000.00
08-01-00-6425	JANITORIAL SERVICES & SUPPLIES	556.41	314.02	400.00	195.65	1,500.00	1,100.00
08-01-00-6460	STATIONERY & OFFICE SUPPLIES	1,016.76	2,644.96	2,500.00	1,746.21	3,000.00	500.00
08-01-00-6462	OFFICE EQUIPMENT	83.96	19.00	5,000.00	843.29	5,000.00	0.00
08-01-00-6640	OFFICE MANAGEMENT - LABOR	129,984.56	228,444.31	238,289.63	130,254.48	300,605.37	62,315.74
08-01-00-6820	TELEPHONE	9,053.47	14,184.05	6,500.00	8,394.52	10,044.00	3,544.00
08-01-00-6845	TCEQ PERMITS	43,168.00	43,168.00	43,168.00	43,168.00	43,188.00	0.00
08-01-00-6850	TRAINING	2,840.39	2,478.95	3,000.00	19,683.11	20,000.00	17,000.00
08-01-00-6860	SAFETY EQUIPMENT	11,606.91	15,764.56	11,000.00	17,211.63	20,375.87	9,375.87
08-01-00-6880	HEAT, LIGHT & WATER	3,977.57	3,894.11	4,500.00	2,449.15	5,000.00	500.00
08-01-00-6890	GASOLINE & OIL EXPENSE	127,970.40	131,227.42	125,000.00	37,908.60	132,000.00	7,000.00
08-01-00-8254	CAPITAL	3,101,993.25	3,161,802.29	2,012,364.00	1,005,371.93	1,646,000.00	(366,364.00)
08-01-00-8300	ADMIN-CAPITAL	2,801.90	91,592.09	28,936.00	54,955.38	32,856.90	3,920.90
	TOTAL EXPENSES	9,612,918.88	10,510,046.30	9,709,940.64	7,089,011.00	9,622,896.04	(87,044.60)

# EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	VARIANCE
12-01-00-5200	OPERATIONS - LABOR	14,907.61	16,220.35	13,523.06	7,912.99	15,839.08	2,316.02
12-01-00-5205	SERVICE AGREEMENTS	0.00	0.00	0.00	21.41	0.00	0.00
12-01-00-5400	RESERVOIRS & CANALS	1,325.00	0	0.00	0.00	0.00	0.00
12-01-00-5420	VEHICLES - REPAIRS & MAIN	0.31	0	0.00	0.00	0.00	0.00
12-01-00-5440	MECHANICAL	43.58	0	0.00	0.00	0.00	0.00
12-01-00-5460	PUMPING PLANTS-MOTORS&CONTROL	460.56	0.00	0.00	0.00	0.00	0.00
12-01-00-5461	PIPING (DISTRIBUTION)	27.90	0.00	0.00	3,024.65	3,500.00	3,500.00
12-01-00-5490	MAINTENANCE LABOR	475.14	442.03	0.00	0.00	0.00	0.00
12-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	5.98	24.24	45.00	3.45	48.50	3.50
12-01-00-5610	ADMIN-DATA PROCESSING	138.39	1,097.96	558.37	49.84	1,674.66	1,116.29
12-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	317.06	1,016.75	604.80	222.09	651.84	47.04
12-01-00-5620	ADMIN-MANAGEMENT EXPENSE	174.52	936.62	423.00	174.78	417.10	(5.90)
12-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	830.60	2,378.54	1,262.71	529.26	1,358.18	95.47
12-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	56.52	245.59	62.89	52.22	70.72	7.83
12-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	384.80	1,901.41	1,084.45	774.20	1,167.86	83.41
12-01-00-5642	ADMIN - 401 (K)	208.10	670.75	276.43	133.41	310.85	34.42
12-01-00-5650	ADMIN-WORKERS COMP INSURANCE	5.40	12.51	15.70	8.92	26.12	10.42
12-01-00-5660	ADMIN-CONSULTANTS	365.86	3,077.04	842.40	470.87	1,247.42	405.02
12-01-00-5665	ADMIN-LEGAL EXPENSE	466.66	585.18	216.00	109.82	271.60	55.60
12-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRND	17.13	75.42	72.00	2.88	77.60	5.60
12-01-00-5680	ADMIN-CONTRACT SERVICES	167.51	329.71	27.00	5.37	29.10	2.10
12-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	31.24	90.24	46.44	17.96	50.05	3.61
12-01-00-5705	ADMIN-STATIONARY & OFFICE SUPP	178.17	594.54	198.00	137.40	257.05	59.05
12-01-00-5710	ADMIN-OFFICE MANAGEMENT LABOR	5,490.71	16,758.42	6,910.66	3,335.62	7,771.28	860.62
12-01-00-5715	ADMIN-PAYROLL TAXES FICA	1,764.28	2,416.66	1,712.97	888.15	2,005.98	293.01
12-01-00-5718	ADMIN-MOVING EXPENSE	47.46	0.00	0.00	0.00	0.00	0.00
12-01-00-5720	ADMIN-TELEPHONE	100.02	264.86	54.00	20.46	58.20	4.20
12-01-00-5725	ADMIN-TRAINING	15.36	84.21	180.00	14.77	194.00	14.00
12-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	36.44	144.78	63.00	30.26	67.90	4.90
12-01-00-5730	ADMIN-SAFETY EQUIPMENT	26.20	83.44	3.60	17.91	19.40	15.80
12-01-00-5735	ADMIN-HEAT,LIGHT,WATER	3.72	9.17	4.50	1.72	4.85	0.35
12-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	18.55	59.54	27.00	7.58	29.10	2.10
12-01-00-5738	ADMIN-SERVICE AGREEMENTS	39.71	241.70	108.00	33.07	160.05	52.05
12-01-00-6120	DATA PROCESSING	291.23	109.09	258.03	219.13	240.38	(17.65)
12-01-00-6130	RECORDS MANAGEMENT	52.78	565.35	838.46	67.93	867.37	28.91
12-01-00-6150	MANAGEMENT EXPENSE	60.91	54.69	0.00	3.96	0.00	0.00
12-01-00-6190	CONTRIBUTIONS/DONATIONS	105.22	41.25	0.00	0.00	0.00	0.00
12-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	4,442.80	3,823.91	3,568.66	1,758.56	4,860.95	1,292.29
12-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	211.48	265.44	140.88	142.90	167.90	27.02
12-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	1,199.15	2,907.13	2,429.37	1,876.54	2,772.77	343.40
12-01-00-6335	EMPLOYEE BENEFITS-401(K)	536.35	702.89	619.24	363.84	738.03	118.79
12-01-00-6340	INSURANCE EXPENSE	664.42	2,873.96	1,114.22	524.83	1,309.52	195.30
12-01-00-6350	WORKERS COMPENSATION INSURANCE	327.62	452.89	294.16	188.62	557.10	262.94
12-01-00-6360	ENGINEERING	0.00	48.68	0.00	0.00	0.00	0.00
12-01-00-6380	LEGAL EXPENSE	0.00	3.16	0.00	0.00	0.00	0.00
12-01-00-6390	AUDITING EXPENSE (OUTSIDE)	288.60	1,626.24	297.00	254.56	320.10	23.10
12-01-00-6410	RADIO/COMMUNICATIONS	198.35	302.20	53.46	115.83	50.00	(3.46)
12-01-00-6460	STATIONERY & OFFICE SUPPLIES	50.86	21.05	0.00	1.32	0.00	0.00

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	VARIANCE
12-01-00-6462	OFFICE EQUIPMENT	1.37	0.00	0.00	0.00	0.00	0.00
12-01-00-6640	OFFICE MANAGEMENT - LABOR	936.15	1,847.37	1,957.99	1,191.61	2,611.66	653.67
12-01-00-6850	TRAINING	0.00	6.80	0.00	13.81	30.00	30.00
12-01-00-6860	SAFETY EQUIPMENT	58.37	272.17	0.00	36.65	75.00	75.00
12-01-00-6890	GASOLINE & OIL EXPENSE	0.00	0.00	0.00	0.41	0.00	0.00
12-01-00-8254	CAPITAL	0.00	37,211.60	0.00	37,202.10	0.00	0.00
12-01-00-8300	ADMIN-CAPITAL	0.00	7,518.75	720.00	1,471.06	902.10	182.10
		37,556.15	110,416.28	40,613.45	63,434.72	52,811.39	12,197.94

## EXPENSES

Approved 06/19/2014							
ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	2015 PROPOSED BUDGET	Budget Variance
21-01-00-5010	CONTRACT WATER COST	2,050,565.55	480,288.22	134,000.00	67,038.13	318,260.41	184,260.41
21-01-00-5030	POWER - ELECTRIC	343,425.62	315,483.10	400,000.00	26,808.29	367,947.94	(32,052.06)
21-01-00-5035	POWER - NATURAL GAS	77,849.77	27,081.10	55,000.00	1,395.87	40,000.00	(15,000.00)
21-01-00-5125	MISCELLANEOUS CHEMICALS	24.18	450.00	25,000.00	1,260.00	21,000.00	(4,000.00)
21-01-00-5200	OPERATIONS - LABOR	186,823.80	115,388.42	135,056.73	60,628.87	142,297.41	7,240.68
21-01-00-5205	SERVICE AGREEMENTS	2,389.50	2,524.88	2,500.00	748.94	600.00	(1,900.00)
21-01-00-5220	SUPPLIES OPERATIONS	706.64	602.24	1,000.00	99.91	700.00	(300.00)
21-01-00-5225	SHOP SUPPLIES	797.09	2,113.36	1,500.00	1,027.85	2,000.00	500.00
21-01-00-5240	CONTRACT SERVICE OPERATIONS	118,140.00	115,590.00	140,000.00	62,566.00	140,000.00	0.00
21-01-00-5250	RIGHT OF WAY EASEMENT	248.56	34.53	250.00	0.00	0.00	(250.00)
21-01-00-5400	RESERVOIRS & CANALS	99,884.95	86,631.09	130,000.00	27,251.36	87,000.00	(43,000.00)
21-01-00-5410	BUILDINGS - MAINT	6,557.52	3,087.85	3,500.00	4,593.77	3,500.00	0.00
21-01-00-5420	VEHICLES - REPAIRS & MAINT	18,757.29	5,724.80	8,400.00	1,955.21	5,800.00	(2,600.00)
21-01-00-5422	EQUIPMENT - HEAVY	1,902.36	3,757.02	0.00	0.00	0.00	0.00
21-01-00-5423	EQUIPMENT - LIGHT	3,737.04	2,912.93	0.00	619.16	0.00	0.00
21-01-00-5430	GROUNDS- - MAINTENANCE	4,640.21	530.18	0.00	0.00	550.00	550.00
21-01-00-5440	MECHANICAL	20,284.48	2,727.88	5,000.00	1,019.58	2,500.00	(2,500.00)
21-01-00-5450	ELECTRICAL	10,828.79	6,680.07	15,000.00	534.26	11,000.00	(4,000.00)
21-01-00-5460	PUMPING PLANTS -MOTORS&CONT	1,397.76	0.00	5,000.00	0.00	1,000.00	(4,000.00)
21-01-00-5461	PIPING (DISTRIBUTION)	8,500.47	12,231.84	14,000.00	88.24	10,000.00	(4,000.00)
21-01-00-5470	INSTRUMENTS	17,036.22	11,959.38	2,500.00	7,873.70	2,500.00	0.00
21-01-00-5480	PAINT & INSULATION	260.59	166.38	250.00	152.52	250.00	0.00
21-01-00-5490	MAINTENANCE - LABOR	113,450.13	149,996.29	263,237.23	92,541.33	278,696.52	15,459.29
21-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	105.75	141.45	736.00	56.43	750.50	14.50
21-01-00-5610	ADMIN-DATA PROCESSING	2,486.66	6,699.51	9,132.49	852.99	25,914.01	16,781.52
21-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	5,467.17	5,938.99	9,891.84	3,580.16	10,086.72	194.88
21-01-00-5620	ADMIN-MANAGEMENT EXPENSE	3,164.16	5,588.33	6,918.40	2,920.96	6,454.30	(464.10)
21-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	9,557.90	13,906.17	20,652.32	7,597.21	21,016.83	364.51
21-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	599.56	1,409.56	1,028.55	745.21	1,094.32	65.77
21-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	3,930.27	15,190.79	17,736.88	12,086.97	18,071.79	334.91
21-01-00-5642	ADMIN - 401 (K)	2,145.54	3,794.19	4,521.11	1,914.38	4,810.18	289.07
21-01-00-5650	ADMIN-WORKERS COMP INSURAN	89.55	183.01	256.73	146.11	404.20	147.47
21-01-00-5660	ADMIN-CONSULTANTS	6,684.03	19,317.41	13,777.92	7,701.48	19,302.86	5,524.94
21-01-00-5665	ADMIN-LEGAL EXPENSE	7,574.17	3,415.36	3,532.80	1,796.14	4,202.80	670.00
21-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRN	266.19	440.20	1,177.60	46.98	1,200.80	23.20
21-01-00-5680	ADMIN-CONTRACT SERVICES	2,694.45	1,120.66	441.60	87.75	450.30	8.70
21-01-00-5695	ADMIN-JANITORIAL SERVICE & SUF	570.84	590.51	759.55	293.68	774.52	14.97
21-01-00-5705	ADMIN-STATIONARY & OFFICE SUP	3,189.16	3,506.66	3,238.40	2,171.95	3,977.65	739.25
21-01-00-5710	ADMIN-OFFICE MANAGEMENT LAB	58,853.34	94,802.78	113,027.73	47,910.84	120,254.61	7,226.88
21-01-00-5715	PAYROLL TAXES FICA	32,064.93	34,493.99	48,958.00	18,808.08	51,614.26	2,656.26
21-01-00-5718	ADMIN -MOVING EXPENSE	867.06	0.00	0.00	0.00	0.00	0.00
21-01-00-5720	ADMIN-TELEPHONE	1,827.36	1,616.93	883.20	334.49	900.60	17.40
21-01-00-5725	ADMIN-TRAINING	280.86	521.97	2,944.00	241.49	3,002.00	58.00
21-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	665.67	844.89	1,030.40	494.29	1,050.70	20.30

## EXPENSES

Approved 06/19/2014							
ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	2015 PROPOSED BUDGET	Budget Variance
21-01-00-5730	ADMIN-SAFETY EQUIPMENT	192.76	486.99	58.88	317.42	300.20	241.32
21-01-00-5735	ADMIN-HEAT,LIGHT,WATER	68.76	61.54	73.60	27.95	75.05	1.45
21-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	253.07	351.46	441.60	123.69	450.30	8.70
21-01-00-5738	ADMIN-SERVICE AGREEMENTS	773.17	1,413.76	1,766.40	540.67	2,476.65	710.25
21-01-00-6120	DATA PROCESSING	918.38	2,163.43	7,218.30	5,212.43	4,248.29	(2,970.01)
21-01-00-6130	RECORDS MANAGEMENT	964.32	3,359.50	13,713.50	1,111.08	13,421.94	(291.56)
21-01-00-6150	MANAGEMENT EXPENSE	3,767.71	3,993.90	3,500.00	297.35	2,500.00	(1,000.00)
21-01-00-6190	CONTRIBUTIONS/DONATIONS	725.60	240.75	0.00	0.00	0.00	0.00
21-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	97,872.98	77,151.58	143,364.60	44,781.55	132,122.41	(11,242.19)
21-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	4,627.42	4,714.73	4,795.21	3,576.80	5,045.42	250.21
21-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	25,580.42	72,740.98	82,691.04	55,275.12	83,321.19	630.15
21-01-00-6335	EMPLOYEE BENEFITS-401(K)	9,398.99	11,639.53	21,077.85	7,466.95	22,177.66	1,099.81
21-01-00-6340	INSURANCE EXPENSE	12,137.42	16,773.83	18,223.66	8,548.40	20,263.86	2,040.20
21-01-00-6350	WORKERS COMPENSATION INSUR.	7,990.89	12,101.94	8,616.62	5,504.08	15,117.85	6,501.23
21-01-00-6360	ENGINEERING	64,757.37	85,630.33	50,000.00	21,088.72	50,000.00	0.00
21-01-00-6380	LEGAL EXPENSE	56,764.18	61,154.88	100,000.00	7,217.00	50,000.00	(50,000.00)
21-01-00-6390	AUDITING EXPENSE (OUTSIDE)	5,272.50	9,582.65	4,857.60	4,163.54	4,953.30	95.70
21-01-00-6400	MAINT - OFFICE BLDG & GROUNDS	0	0	0.00	217.79	1,500.00	1,500.00
21-01-00-6410	RADIO/COMMUNICATIONS	3,623.51	3,950.74	3,574.37	1,984.73	4,216.67	642.30
21-01-00-6420	MAINT - TOOLS	1,767.00	2,761.61	1,500.00	111.58	1,500.00	0.00
21-01-00-6423	RENTAL - EQUIPMENT	0.00	1,500.00	0.00	0.00	0.00	0.00
21-01-00-6425	JANITORIAL SERVICES & SUPPLIES	9.18	118.19	100.00	36.97	100.00	0.00
21-01-00-6460	STATIONERY & OFFICE SUPPLIES	44.00	445.37	300.00	21.56	100.00	(200.00)
21-01-00-6462	OFFICE EQUIPMENT	25.21	0.00	100.00	0.00	100.00	0.00
21-01-00-6640	OFFICE MANAGEMENT - LABOR	68,210.76	104,410.80	128,652.22	57,560.48	133,447.69	4,795.47
21-01-00-6820	TELEPHONE	995.72	738.76	1,000.00	387.42	800.00	(200.00)
21-01-00-6840	DUES/SUBSCRIPTIONS	1,000.00	0.00	0.00	0.00	0.00	0.00
21-01-00-6845	TNRCC ASSESSMENT	385.00	385.00	385.00	385.00	385.00	0.00
21-01-00-6850	TRAINING	733.98	39.69	500.00	4,207.67	500.00	0.00
21-01-00-6860	SAFETY EQUIPMENT	1,699.96	3,360.10	2,000.00	2,400.99	5,000.00	3,000.00
21-01-00-6890	GASOLINE & OIL EXPENSE	81,152.96	52,911.05	70,000.00	33,191.08	70,000.00	0.00
21-01-00-8254	CAPITAL CHOCOLATE BAYOU		662,361.14	761,100.00	1,127,588.07	3,044,500.00	2,283,400.00
21-01-00-8300	ADMIN-CAPITAL		43,882.17	11,776.00	22,490.20	13,959.30	2,183.30
	TOTAL EXPENSES	3,683,006.36	2,799,911.32	3,043,225.93	1,883,824.87	5,413,519.02	2,370,293.09

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	BUDGET VARIANCE
04-01-00-5010	CONTRACT WATER COST	2,060,380.60	2,394,663.72	2,436,380.66	1,164,838.70	2,467,282.07	30,901.41
04-01-00-5200	OPERATIONS - LABOR	3.03	3.56	0.00	2.18	0.00	0.00
04-01-00-5205	SERVICE AGREEMENTS	0.00	0.00	0.00	15.46	0.00	0.00
04-01-00-5420	VEHICLES - REPAIRS & MAINT	0.00	0.06	0.00	0.00	0.00	0.00
04-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	3.84	5.67	32.50	2.48	40.00	7.50
04-01-00-5610	ADMIN-DATA PROCESSING	85.60	263.38	403.27	32.39	1,381.16	977.89
04-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	189.41	236.77	436.80	158.53	537.60	100.80
04-01-00-5620	ADMIN-MANAGEMENT EXPENSE	114.85	227.02	305.50	189.26	344.00	38.50
04-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	431.30	555.08	911.96	332.65	1,120.15	208.19
04-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	28.98	56.79	45.42	32.90	58.32	12.90
04-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	191.73	573.02	783.22	532.36	963.19	179.97
04-01-00-5642	ADMIN - 401 (K)	103.86	152.52	199.64	83.88	256.37	56.73
04-01-00-5650	ADMIN-WORKERS COMP INSURANCE	3.23	6.27	11.34	6.43	21.54	10.20
04-01-00-5660	ADMIN-CONSULTANTS	229.86	759.32	608.40	340.10	1,028.80	420.40
04-01-00-5665	ADMIN-LEGAL EXPENSE	262.91	136.18	156.00	79.32	224.00	68.00
04-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRND	9.27	17.54	52.00	2.08	64.00	12.00
04-01-00-5680	ADMIN-CONTRACT SERVICES	235.02	310.48	19.50	3.87	24.00	4.50
04-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	19.62	23.03	33.54	12.97	41.28	7.74
04-01-00-5705	ADMIN-STATIONARY & OFFICE SUPP	109.79	139.49	143.00	93.02	212.00	69.00
04-01-00-5710	ADMIN-OFFICE MANAGEMENT LABOR	2,780.58	3,810.33	4,991.03	2,099.88	6,409.31	1,418.28
04-01-00-5715	ADMIN-PAYROLL TAXES FICA	205.91	264.62	381.81	143.78	490.31	108.50
04-01-00-5720	ADMIN-TELEPHONE	62.86	63.94	39.00	14.76	48.00	9.00
04-01-00-5725	ADMIN-TRAINING	9.65	20.55	130.00	10.66	160.00	30.00
04-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	22.89	33.68	45.50	21.84	56.00	10.50
04-01-00-5730	ADMIN-SAFETY EQUIPMENT	7.36	19.41	2.60	10.62	16.00	13.40
04-01-00-5735	ADMIN-HEAT,LIGHT,WATER	2.38	2.53	3.25	1.23	4.00	0.75
04-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	8.88	13.96	19.50	5.47	24.00	4.50
04-01-00-5738	ADMIN-SERVICE AGREEMENTS	24.94	56.40	78.00	23.87	132.00	54.00
04-01-00-6050	CONSULTANTS	18,232.48	0.00	0.00	0.00	0.00	0.00
04-01-00-6120	DATA PROCESSING	0.05	8.24	0.00	4.36	0.00	0.00
04-01-00-6130	RECORDS MANAGEMENT	33.16	134.36	605.56	49.08	715.36	109.80
04-01-00-6150	MANAGEMENT EXPENSE	2.16	13.43	0.00	2.86	0.00	0.00
04-01-00-6190	CONTRIBUTIONS/DONATIONS	28.04	0.00	0.00	0.00	0.00	0.00
04-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	0.00	9.60	0.00	30.72	0.00	0.00
04-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	0.00	0.01	0.00	2.44	0.00	0.00
04-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	0.00	0.00	0.00	13.32	0.00	0.00
04-01-00-6335	EMPLOYEE BENEFITS-401(K)	0.00	0.00	0.00	6.15	0.00	0.00
04-01-00-6340	INSURANCE EXPENSE	417.37	668.85	804.71	381.77	1,080.02	275.31
04-01-00-6350	WORKERS COMPENSATION INSURANCE	2.38	0.00	0.00	0.00	0.00	0.00
04-01-00-6360	ENGINEERING	0.00	11.33	0.00	0.00	0.00	0.00
04-01-00-6380	LEGAL EXPENSE	896.50	644.73	0.00	253.00	20,000.00	20,000.00
04-01-00-6390	AUDITING EXPENSE (OUTSIDE)	181.30	382.72	214.50	183.86	264.00	49.50
04-01-00-6410	RADIO/COMMUNICATIONS	124.58	70.08	38.61	83.68	36.11	(2.50)
04-01-00-6460	STATIONERY & OFFICE SUPPLIES	0.00	4.82	0.00	0.95	0.00	0.00
04-01-00-6640	OFFICE MANAGEMENT - LABOR	0.00	0.00	0.00	151.38	0.00	0.00
04-01-00-6850	TRAINING	0.00	1.58	0.00	9.98	0.00	0.00
04-01-00-6860	SAFETY EQUIPMENT	18.92	63.35	0.00	26.46	0.00	0.00
04-01-00-6890	GASOLINE & OIL EXPENSE	7.80	644.15	0.00	0.30	0.00	0.00

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	BUDGET VARIANCE
04-01-00-8254	CAPITAL	236.32	16900	4,200,000.00	81,961.49	1,000,000.00	(3,200,000.00)
04-01-00-8300	ADMIN-CAPITAL	45.96	1749.81	520.00	989.39	744.00	224.00
		2,085,755.37	2,423,722.38	6,648,396.82	1,253,241.88	3,503,777.60	(3,144,619.22)

## EXPENSES

ACCOUNT	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	6 MONTHS AS OF 2/28/14	Approved 06/19/2014	
						2015 PROPOSED BUDGET	BUDGET VARIANCE
22-01-00-5010	CONTRACT WATER COST	0.00	833,803.87	826,538.21	371,795.81	785,104.25	(41,433.96)
	Cash Adjustment	0.00	0.00	69,740.95	0.00	14,640.11	(55,100.84)
22-01-00-5200	OPERATIONS - LABOR	3.21	3.56	0.00	2.18	0.00	0.00
22-01-00-5205	SERVICE AGREEMENTS	0.00	0.00	0.00	15.46	0.00	0.00
22-01-00-5420	VEHICLES - REPAIRS & MAINT	0.19	0.06	0.00	0.00	0.00	0.00
22-01-00-5605	ADMIN -GASOLINE & OIL EXPENSE	2.41	5.6	32.50	2.48	35.50	3.00
22-01-00-5610	ADMIN-DATA PROCESSING	85.54	263.74	403.27	32.38	1,225.78	822.51
22-01-00-5615	ADMIN-DIRECTOR'S EXPENSE	185.49	224.63	436.80	158.54	477.12	40.32
22-01-00-5620	ADMIN-MANAGEMENT EXPENSE	108.93	217.76	305.50	126.59	305.30	(0.20)
22-01-00-5630	ADMIN-EMPL BENEFIT HEALTH INS	431.30	555.08	911.96	332.65	994.13	82.17
22-01-00-5635	ADMIN-EMPL BENEFIT LIFE INS	31.01	56.79	45.42	32.90	51.76	6.34
22-01-00-5640	ADMIN-EMPL BENEFIT TC & DRS	205.96	573.02	783.22	532.36	854.83	71.61
22-01-00-5642	ADMIN - 401 (K)	111.88	152.52	199.64	83.88	227.53	27.89
22-01-00-5650	ADMIN-WORKERS COMP INSURANCE	5.69	6.67	11.69	6.60	19.51	7.82
22-01-00-5660	ADMIN-CONSULTANTS	229.75	759.30	608.40	340.10	913.06	304.66
22-01-00-5665	ADMIN-LEGAL EXPENSE	262.85	136.18	156.00	79.32	198.80	42.80
22-01-00-5675	ADMIN-MAINT OFFICE BLDG & GRND	9.24	17.54	52.00	2.08	56.80	4.80
22-01-00-5680	ADMIN-CONTRACT SERVICES	94.08	179.50	19.50	3.87	21.30	1.80
22-01-00-5695	ADMIN-JANITORIAL SERVICE & SUP	20.06	23.04	33.54	12.97	36.64	3.10
22-01-00-5705	ADMIN-STATIONARY & OFFICE SUPP	108.02	139.37	143.00	93.01	188.15	45.15
22-01-00-5710	ADMIN-OFFICE MANAGEMENT LABOR	2,981.08	3,810.33	4,991.03	2,099.88	5,688.26	697.23
22-01-00-5715	ADMIN-PAYROLL TAXES FICA	221.20	264.62	381.81	143.78	435.15	53.34
22-01-00-5718	ADMIN-MOVING EXPENSE	29.82	0.00	0.00	0.00	0.00	0.00
22-01-00-5720	ADMIN-TELEPHONE	62.83	63.86	39.00	14.76	42.60	3.60
22-01-00-5725	ADMIN-TRAINING	9.69	20.54	130.00	10.66	142.00	12.00
22-01-00-5726	ADMIN-DUES/SUBSCRIPTIONS	22.84	33.69	45.50	21.84	49.70	4.20
22-01-00-5730	ADMIN-SAFETY EQUIPMENT	7.34	19.43	2.60	10.62	14.20	11.60
22-01-00-5735	ADMIN-HEAT,LIGHT,WATER	2.37	2.50	3.25	1.23	3.55	0.30
22-01-00-5736	ADMIN-VEHICLE REPAIRS & MAINT	8.97	14.03	19.50	5.47	21.30	1.80
22-01-00-5738	ADMIN-SERVICE AGREEMENTS	24.85	56.37	78.00	23.87	117.15	39.15
22-01-00-6120	DATA PROCESSING	0.05	8.26	0.00	4.36	0.00	0.00
22-01-00-6130	RECORDS MANAGEMENT	33.16	134.34	605.56	49.08	634.88	29.32
22-01-00-6150	MANAGEMENT EXPENSE	2.15	13.39	0.00	2.86	0.00	0.00
22-01-00-6190	CONTRIBUTIONS/DONATIONS	28.04	9.60	0.00	0.00	0.00	0.00
22-01-00-6310	EMPLOYEE BENEFITS - HEALTH INS	0.00	0.00	0.00	30.72	0.00	0.00
22-01-00-6320	EMPLOYEE BENEFITS - LIFE INS	0.00	0.01	0.00	2.44	0.00	0.00
22-01-00-6330	EMPLOYEE BENEFITS - TC&DRS	0.00	0.00	0.00	13.32	0.00	0.00
22-01-00-6335	EMPLOYEE BENEFITS-401(K)	0	0	0.00	6.15	0.00	0.00
22-01-00-6340	INSURANCE EXPENSE	417.35	668.86	804.71	397.71	958.52	153.81
22-01-00-6350	WORKERS COMPENSATION INSURANCE	2.46	0.00	0.00	0.00	0.00	0.00
22-01-00-6360	ENGINEERING	0.00	11.33	0.00	0.00	0.00	0.00
22-01-00-6380	LEGAL EXPENSE	0.00	0.74	0.00	0.00	0.00	0.00
22-01-00-6390	AUDITING EXPENSE (OUTSIDE)	181.30	382.69	214.50	183.86	234.30	19.80
22-01-00-6410	RADIO/COMMUNICATIONS	124.60	70.10	38.61	83.68	36.11	(2.50)
22-01-00-6460	STATIONERY & OFFICE SUPPLIES	0.00	4.79	0.00	0.95	0.00	0.00
22-01-00-6640	OFFICE MANAGEMENT - LABOR	0.00	0.00	0.00	151.38	0.00	0.00
22-01-00-6850	TRAINING	0.00	1.58	0.00	9.98	0.00	0.00
22-01-00-6860	SAFETY EQUIPMENT	8.10	63.33	0.00	26.46	0.00	0.00

## EXPENSES

ACCOUNT	DESCRIPTION	2012	2013	2014	6 MONTHS	Approved 06/19/2014	
		ACTUAL	ACTUAL	BUDGET	AS OF 2/28/14	2013 PROPOSED BUDGET	BUDGET VARIANCE
22-01-00-6890	GASOLINE & OIL EXPENSE	0.00	0.00	0.00	0.30	0.00	0.00
22-01-00-8254	CAPITAL	236.32	0.00	0.00	0.00	0.00	0.00
22-01-00-8300	ADMIN-CAPITAL	45.96	1749.81	520.00	989.38	660.30	140.30
		6,346.09	844,522.43	908,295.67	377,937.92	814,388.60	(93,907.07)