

EXHIBIT 12-E



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	145,775	-145,775	0.00 %	0	1,750,000	-1,750,000	0.00 %
R130 - User Fees	532,616	285,303	247,314	-186.68 %	541,849	3,425,000	-2,883,151	-15.82 %
R140 - Connection Charges	20,579	20,825	-246	-98.82 %	123,780	250,000	-126,220	-49.51 %
R150 - Permit Processing Fee	22,061	14,578	7,484	-151.34 %	57,537	175,000	-117,463	-32.88 %
R160 - Well Registration Fee	200	0	200	0.00 %	400	0	400	0.00 %
R190 - WDS Permits Rule 21	600	4,665	-4,065	-12.86 %	3,600	56,000	-52,400	-6.43 %
R200 - Recording Fees	865	800	65	-108.17 %	2,718	9,600	-6,882	-28.31 %
R210 - Legal Fees	357	1,333	-976	-26.79 %	921	16,000	-15,079	-5.76 %
R220 - Copy Fee	23	0	23	0.00 %	40	0	40	0.00 %
R230 - Miscellaneous - Other	0	1,666	-1,666	0.00 %	226	20,000	-19,774	-1.13 %
R250 - Interest Income	1,966	1,666	300	-117.98 %	-190	20,000	-20,190	0.95 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	43,733	-43,733	0.00 %	0	525,000	-525,000	0.00 %
R270 - CAW - Rebates	21,563	41,650	-20,087	-51.77 %	88,587	500,000	-411,413	-17.72 %
R290 - CAW - Miscellaneous	0	2,582	-2,582	0.00 %	0	31,000	-31,000	0.00 %
R300 - Watermaster	18,805	6,214	12,591	-302.61 %	18,805	74,600	-55,795	-25.21 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	2,441	-2,441	0.00 %	0	29,300	-29,300	0.00 %
R320 - Grants	0	104,125	-104,125	0.00 %	0	1,250,000	-1,250,000	0.00 %
R510 - Operating Reserve	0	71,130	-71,130	0.00 %	0	853,900	-853,900	0.00 %
Total Revenue:	619,635	1,086,299	-466,664	-57.04 %	838,273	13,040,800	-12,202,527	-6.43 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	291,389	208,417	-82,973	139.81 %	576,694	2,502,000	1,925,306	23.05 %
1110 - Manager's Auto Allowance	0	500	500	0.00 %	0	6,000	6,000	0.00 %
1120 - Manager's Deferred Comp	0	700	700	0.00 %	0	8,400	8,400	0.00 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1150 - Temporary Personnel	3,235	3,915	681	82.62 %	17,192	47,000	29,808	36.58 %
1160 - PERS Retirement	28,495	37,443	8,948	76.10 %	297,702	449,500	151,798	66.23 %
1170 - Medical Insurance	26,708	27,531	823	97.01 %	79,038	330,500	251,462	23.91 %
1180 - Medical Insurance - Retirees	5,288	6,747	1,460	78.37 %	25,588	81,000	55,412	31.59 %
1190 - Workers Compensation	5,825	4,240	-1,585	137.39 %	13,395	50,900	37,505	26.32 %
1200 - Life Insurance	0	450	450	0.00 %	747	5,400	4,653	13.83 %
1210 - Long Term Disability Insurance	1,136	1,200	64	94.69 %	3,380	14,400	11,020	23.47 %
1220 - Short Term Disability Insurance	225	275	49	82.02 %	671	3,300	2,629	20.33 %
1230 - Other Benefits	0	100	100	0.00 %	85	1,200	1,115	7.08 %
1260 - Employee Assistance Program	58	125	67	46.08 %	170	1,500	1,330	11.36 %
1270 - FICA Tax Expense	757	566	-191	133.68 %	1,537	6,800	5,263	22.60 %
1280 - Medicare Tax Expense	4,172	3,107	-1,065	134.28 %	9,617	37,300	27,683	25.78 %
1290 - Staff Development & Training	2,572	3,074	502	83.68 %	4,449	36,900	32,451	12.06 %
1300 - Conference Registration	646	283	-363	228.25 %	1,226	3,400	2,174	36.07 %
1310 - Professional Dues	0	258	258	0.00 %	218	3,100	2,882	7.02 %
1320 - Personnel Recruitment	182	167	-15	109.24 %	182	2,000	1,818	9.10 %
Total Level1: 100 - Personnel Costs:	370,688	299,347	-71,342	123.83 %	1,031,893	3,593,600	2,561,707	28.71 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,565	3,782	1,217	67.82 %	6,345	45,400	39,055	13.98 %
2020 - Board Expenses	0	666	666	0.00 %	30	8,000	7,970	0.38 %
2040 - Rent	1,790	1,933	143	92.61 %	5,833	23,200	17,367	25.14 %
2060 - Utilities	3,427	3,232	-195	106.03 %	9,025	38,800	29,775	23.26 %
2120 - Insurance Expense	0	3,749	3,749	0.00 %	0	45,000	45,000	0.00 %
2130 - Membership Dues	174	2,882	2,708	6.04 %	2,750	34,600	31,850	7.95 %
2140 - Bank Charges	479	333	-145	143.61 %	1,160	4,000	2,840	29.00 %
2150 - Office Supplies	731	1,716	985	42.59 %	3,299	20,600	17,301	16.02 %
2160 - Courier Expense	627	675	48	92.93 %	1,306	8,100	6,794	16.12 %
2170 - Printing/Photocopy	349	783	434	44.55 %	349	9,400	9,051	3.71 %
2180 - Postage & Shipping	500	533	33	93.79 %	2,293	6,400	4,107	35.82 %
2190 - IT Supplies/Services	13,734	8,330	-5,404	164.87 %	46,888	100,000	53,112	46.89 %
2200 - Professional Fees	34,059	29,280	-4,779	116.32 %	65,245	351,500	286,255	18.56 %
2220 - Equipment Repairs & Maintenance	0	625	625	0.00 %	866	7,500	6,634	11.55 %
2235 - Equipment Lease	1,351	1,166	-184	115.81 %	3,247	14,000	10,753	23.19 %
2240 - Telephone	3,507	3,798	292	92.32 %	9,867	45,600	35,733	21.64 %
2260 - Facility Maintenance	2,058	3,565	1,507	57.72 %	7,550	42,800	35,250	17.64 %
2270 - Travel Expenses	2,514	2,882	368	87.22 %	3,086	34,600	31,514	8.92 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,054	2,216	161	92.72 %	6,466	26,600	20,134	24.31 %
2300 - Legal Services	18,606	33,320	14,714	55.84 %	32,340	400,000	367,660	8.09 %
2380 - Meeting Expenses	0	533	533	0.00 %	592	6,400	5,808	9.25 %
2420 - Legal Notices	0	308	308	0.00 %	0	3,700	3,700	0.00 %
2460 - Public Outreach	921	3,807	2,885	24.21 %	1,120	45,700	44,580	2.45 %
2480 - Miscellaneous	0	250	250	0.00 %	0	3,000	3,000	0.00 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	0	20,000	20,000	0.00 %
2900 - Operating Supplies	942	1,599	658	58.87 %	2,970	19,200	16,230	15.47 %
Total Level1: 200 - Supplies and Services:	90,385	113,630	23,244	79.54 %	212,625	1,364,100	1,151,475	15.59 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	200,369	536,968	336,599	37.31 %	639,653	6,446,200	5,806,547	9.92 %
4000 - Fixed Asset Purchases	0	72,254	72,254	0.00 %	8,483	867,400	858,918	0.98 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
5500 - Election Expenses	6,863	0	-6,863	0.00 %	6,863	0	-6,863	0.00 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	38,693	38,693	0.00 %	0	464,500	464,500	0.00 %
Total Level1: 300 - Other Expenses:	207,232	673,322	466,091	30.78 %	654,998	8,083,100	7,428,102	8.10 %
Total Expense:	668,305	1,086,299	417,993	61.52 %	1,899,516	13,040,800	11,141,284	14.57 %
Report Total:	-48,671	0	-48,671		-1,061,243	0	-1,061,243	

EXHIBIT 12-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Fund Summary

Fund	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	72,200	0	72,200		-301,836	0	-301,836	
26 - CONSERVATION FUND	43,260	0	43,260		-213,217	0	-213,217	
35 - WATER SUPPLY FUND	-164,131	0	-164,131		-546,190	0	-546,190	
Report Total:	-48,671	0.02	-48,671		-1,061,243	0	-1,061,243	

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Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R120 - Property Taxes Revenues	0	54,645	-54,645	0.00 %	0	656,000	-656,000	0.00 %
R130 - User Fees	306,777	192,215	114,563	-159.60 %	314,572	2,307,500	-1,992,928	-13.63 %
R160 - Well Registration Fee	200	0	200	0.00 %	400	0	400	0.00 %
R190 - WDS Permits Rule 21	600	4,665	-4,065	-12.86 %	3,600	56,000	-52,400	-6.43 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	0	10,000	-10,000	0.00 %
R250 - Interest Income	320	208	112	-153.66 %	-785	2,500	-3,285	31.40 %
R290 - CAW - Miscellaneous	0	633	-633	0.00 %	0	7,600	-7,600	0.00 %
R310 - Other Reimbursements	0	2,357	-2,357	0.00 %	0	28,300	-28,300	0.00 %
R320 - Grants	0	79,135	-79,135	0.00 %	0	950,000	-950,000	0.00 %
R510 - Operating Reserve	0	8,538	-8,538	0.00 %	0	102,500	-102,500	0.00 %
Total Revenue:	307,897	343,229	-35,332	-89.71 %	317,787	4,120,400	-3,802,613	-7.71 %

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For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	116,411	82,034	-34,377	141.91 %	235,760	984,800	749,040	23.94 %
1110 - Manager's Auto Allowance	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1120 - Manager's Deferred Comp	0	142	142	0.00 %	0	1,700	1,700	0.00 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1150 - Temporary Personnel	0	67	67	0.00 %	2,927	800	-2,127	365.92 %
1160 - PERS Retirement	11,680	15,627	3,948	74.74 %	125,943	187,600	61,657	67.13 %
1170 - Medical Insurance	10,976	11,204	228	97.97 %	32,610	134,500	101,890	24.25 %
1180 - Medical Insurance - Retirees	2,115	2,699	584	78.37 %	10,315	32,400	22,085	31.84 %
1190 - Workers Compensation	3,608	2,499	-1,109	144.39 %	8,383	30,000	21,617	27.94 %
1200 - Life Insurance	0	200	200	0.00 %	344	2,400	2,056	14.34 %
1210 - Long Term Disability Insurance	466	483	18	96.36 %	1,406	5,800	4,394	24.24 %
1220 - Short Term Disability Insurance	92	108	16	85.37 %	279	1,300	1,021	21.47 %
1230 - Other Benefits	0	42	42	0.00 %	34	500	466	6.80 %
1260 - Employee Assistance Program	24	50	26	47.56 %	71	600	529	11.76 %
1270 - FICA Tax Expense	630	242	-388	260.67 %	1,226	2,900	1,674	42.27 %
1280 - Medicare Tax Expense	1,779	1,216	-563	146.29 %	4,115	14,600	10,485	28.18 %
1290 - Staff Development & Training	1,760	991	-769	177.55 %	1,960	11,900	9,940	16.47 %
1300 - Conference Registration	259	117	-142	221.73 %	491	1,400	909	35.04 %
1310 - Professional Dues	0	67	67	0.00 %	218	800	582	27.22 %
1320 - Personnel Recruitment	73	67	-6	109.24 %	73	800	727	9.10 %
Total Level1: 100 - Personnel Costs:	149,872	118,053	-31,819	126.95 %	426,153	1,417,200	991,047	30.07 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,026	1,516	490	67.68 %	2,538	18,200	15,662	13.95 %
2020 - Board Expenses	0	267	267	0.00 %	12	3,200	3,188	0.38 %
2040 - Rent	781	883	102	88.44 %	2,647	10,600	7,953	24.97 %
2060 - Utilities	1,378	1,299	-79	106.06 %	3,631	15,600	11,969	23.27 %
2120 - Insurance Expense	0	1,499	1,499	0.00 %	0	18,000	18,000	0.00 %
2130 - Membership Dues	70	908	838	7.67 %	303	10,900	10,597	2.78 %
2140 - Bank Charges	308	133	-175	231.33 %	575	1,600	1,025	35.93 %
2150 - Office Supplies	292	675	382	43.33 %	1,320	8,100	6,780	16.29 %
2160 - Courier Expense	251	267	16	94.09 %	522	3,200	2,678	16.33 %
2170 - Printing/Photocopy	0	150	150	0.00 %	0	1,800	1,800	0.00 %
2180 - Postage & Shipping	200	217	17	92.34 %	917	2,600	1,683	35.27 %
2190 - IT Supplies/Services	4,816	3,332	-1,484	144.54 %	18,091	40,000	21,909	45.23 %
2200 - Professional Fees	12,424	11,712	-712	106.08 %	24,913	140,600	115,687	17.72 %
2220 - Equipment Repairs & Maintenance	0	250	250	0.00 %	346	3,000	2,654	11.55 %
2235 - Equipment Lease	581	466	-114	124.50 %	1,396	5,600	4,204	24.93 %
2240 - Telephone	1,484	1,516	32	97.86 %	4,252	18,200	13,948	23.37 %
2260 - Facility Maintenance	823	1,449	626	56.80 %	3,054	17,400	14,346	17.55 %
2270 - Travel Expenses	212	791	579	26.82 %	400	9,500	9,100	4.21 %

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For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,808	858	-950	210.75 %	5,821	10,300	4,479	56.51 %
2300 - Legal Services	3,156	10,662	7,507	29.60 %	8,643	128,000	119,357	6.75 %
2380 - Meeting Expenses	0	200	200	0.00 %	207	2,400	2,193	8.64 %
2420 - Legal Notices	0	133	133	0.00 %	0	1,600	1,600	0.00 %
2460 - Public Outreach	320	1,524	1,204	21.02 %	400	18,300	17,900	2.18 %
2480 - Miscellaneous	0	100	100	0.00 %	0	1,200	1,200	0.00 %
2500 - Tax Administration Fee	0	483	483	0.00 %	0	5,800	5,800	0.00 %
2900 - Operating Supplies	0	183	183	0.00 %	0	2,200	2,200	0.00 %
Total Level1: 200 - Supplies and Services:	29,930	41,475	11,545	72.16 %	79,989	497,900	417,911	16.07 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	53,150	149,199	96,049	35.62 %	107,344	1,791,100	1,683,756	5.99 %
4000 - Fixed Asset Purchases	0	16,443	16,443	0.00 %	3,393	197,400	194,007	1.72 %
5500 - Election Expenses	2,745	0	-2,745	0.00 %	2,745	0	-2,745	0.00 %
6000 - Contingencies	0	2,499	2,499	0.00 %	0	30,000	30,000	0.00 %
6500 - Reserves	0	15,560	15,560	0.00 %	0	186,800	186,800	0.00 %
Total Level1: 300 - Other Expenses:	55,895	183,701	127,807	30.43 %	113,482	2,205,300	2,091,818	5.15 %
Total Expense:	235,697	343,229	107,532	68.67 %	619,624	4,120,400	3,500,776	15.04 %
Total Revenues	307,897	343,229	-35,332	-89.71 %	317,787	4,120,400	-3,802,613	-7.71 %
Total Fund: 24 - MITIGATION FUND:	72,200	0	72,200		-301,836	0	-301,836	

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Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	0	88,398	-88,398	0.00 %	0	1,061,200	-1,061,200	0.00 %
R130 - User Fees	149,749	93,088	56,661	-160.87 %	79,594	1,117,500	-1,037,906	-7.12 %
R150 - Permit Processing Fee	22,061	14,578	7,484	-151.34 %	57,537	175,000	-117,463	-32.88 %
R200 - Recording Fees	865	800	65	-108.17 %	2,718	9,600	-6,882	-28.31 %
R210 - Legal Fees	357	1,333	-976	-26.79 %	921	16,000	-15,079	-5.76 %
R250 - Interest Income	1,451	292	1,159	-497.55 %	1,131	3,500	-2,369	-32.31 %
R270 - CAW - Rebates	21,563	41,650	-20,087	-51.77 %	88,587	500,000	-411,413	-17.72 %
R320 - Grants	0	18,326	-18,326	0.00 %	0	220,000	-220,000	0.00 %
R510 - Operating Reserve	0	200	-200	0.00 %	0	2,400	-2,400	0.00 %
Total Revenue:	196,045	258,663	-62,618	-75.79 %	230,488	3,105,200	-2,874,712	-7.42 %

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Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	68,113	53,662	-14,451	126.93 %	138,749	644,200	505,451	21.54 %
1110 - Manager's Auto Allowance	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1120 - Manager's Deferred Comp	0	142	142	0.00 %	0	1,700	1,700	0.00 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1150 - Temporary Personnel	3,235	3,798	564	85.15 %	11,923	45,600	33,677	26.15 %
1160 - PERS Retirement	6,361	8,747	2,386	72.72 %	65,857	105,000	39,143	62.72 %
1170 - Medical Insurance	6,798	7,597	799	89.48 %	20,035	91,200	71,165	21.97 %
1180 - Medical Insurance - Retirees	1,481	1,891	410	78.30 %	7,125	22,700	15,575	31.39 %
1190 - Workers Compensation	260	225	-35	115.39 %	601	2,700	2,099	22.26 %
1200 - Life Insurance	0	100	100	0.00 %	168	1,200	1,032	13.99 %
1210 - Long Term Disability Insurance	277	325	47	85.39 %	826	3,900	3,074	21.19 %
1220 - Short Term Disability Insurance	55	75	20	73.54 %	164	900	736	18.25 %
1230 - Other Benefits	0	25	25	0.00 %	24	300	276	7.93 %
1260 - Employee Assistance Program	15	33	19	44.09 %	43	400	357	10.83 %
1270 - FICA Tax Expense	45	83	39	53.46 %	110	1,000	890	11.01 %
1280 - Medicare Tax Expense	984	800	-185	123.09 %	2,281	9,600	7,319	23.76 %
1290 - Staff Development & Training	604	1,191	587	50.71 %	2,281	14,300	12,019	15.95 %
1300 - Conference Registration	181	67	-114	271.62 %	343	800	457	42.93 %
1310 - Professional Dues	0	125	125	0.00 %	0	1,500	1,500	0.00 %
1320 - Personnel Recruitment	51	50	-1	101.96 %	51	600	549	8.49 %
Total Level1: 100 - Personnel Costs:	88,458	79,102	-9,357	111.83 %	250,582	949,600	699,018	26.39 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	718	1,058	340	67.89 %	1,777	12,700	10,923	13.99 %
2020 - Board Expenses	0	183	183	0.00 %	8	2,200	2,192	0.38 %
2040 - Rent	319	233	-86	136.82 %	755	2,800	2,045	26.98 %
2060 - Utilities	939	883	-56	106.32 %	2,471	10,600	8,129	23.32 %
2120 - Insurance Expense	0	1,050	1,050	0.00 %	0	12,600	12,600	0.00 %
2130 - Membership Dues	49	1,250	1,201	3.90 %	2,208	15,000	12,792	14.72 %
2140 - Bank Charges	22	92	70	23.86 %	223	1,100	877	20.31 %
2150 - Office Supplies	205	491	287	41.64 %	924	5,900	4,976	15.66 %
2160 - Courier Expense	176	192	16	91.63 %	366	2,300	1,934	15.90 %
2170 - Printing/Photocopy	0	508	508	0.00 %	0	6,100	6,100	0.00 %
2180 - Postage & Shipping	140	142	2	98.86 %	642	1,700	1,058	37.76 %
2190 - IT Supplies/Services	3,371	2,332	-1,039	144.54 %	12,648	28,000	15,352	45.17 %
2200 - Professional Fees	8,696	8,197	-499	106.09 %	17,421	98,400	80,979	17.70 %
2220 - Equipment Repairs & Maintenance	0	175	175	0.00 %	242	2,100	1,858	11.55 %
2235 - Equipment Lease	336	325	-11	103.50 %	791	3,900	3,109	20.29 %
2240 - Telephone	939	1,016	77	92.44 %	2,606	12,200	9,594	21.36 %
2260 - Facility Maintenance	576	933	357	61.76 %	2,097	11,200	9,103	18.72 %
2270 - Travel Expenses	1,009	1,416	407	71.24 %	1,203	17,000	15,797	7.07 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	113	500	387	22.63 %	333	6,000	5,667	5.55 %
2300 - Legal Services	3,734	5,998	2,264	62.26 %	6,240	72,000	65,760	8.67 %
2380 - Meeting Expenses	0	175	175	0.00 %	189	2,100	1,911	9.01 %
2420 - Legal Notices	0	58	58	0.00 %	0	700	700	0.00 %
2460 - Public Outreach	296	1,066	770	27.81 %	352	12,800	12,448	2.75 %
2480 - Miscellaneous	0	67	67	0.00 %	0	800	800	0.00 %
2500 - Tax Administration Fee	0	475	475	0.00 %	0	5,700	5,700	0.00 %
2900 - Operating Supplies	942	1,266	325	74.37 %	2,970	15,200	12,230	19.54 %
Total Level1: 200 - Supplies and Services:	22,580	30,080	7,499	75.07 %	56,467	361,100	304,633	15.64 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	39,825	96,886	57,061	41.11 %	132,359	1,163,100	1,030,741	11.38 %
4000 - Fixed Asset Purchases	0	42,150	42,150	0.00 %	2,375	506,000	503,625	0.47 %
5500 - Election Expenses	1,922	0	-1,922	0.00 %	1,922	0	-1,922	0.00 %
6000 - Contingencies	0	1,749	1,749	0.00 %	0	21,000	21,000	0.00 %
6500 - Reserves	0	8,697	8,697	0.00 %	0	104,400	104,400	0.00 %
Total Level1: 300 - Other Expenses:	41,747	149,482	107,735	27.93 %	136,656	1,794,500	1,657,844	7.62 %
Total Expense:	152,786	258,663	105,878	59.07 %	443,705	3,105,200	2,661,495	14.29 %
Total Revenues	196,045	258,663	-62,618	-75.79 %	230,488	3,105,200	-2,874,712	-7.42 %
Total Fund: 26 - CONSERVATION FUND:	43,260	0	43,260		-213,217	0	-213,217	

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September 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	0	283,220	-283,220	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	2,732	-2,732	0.00 %	0	32,800	-32,800	0.00 %
R130 - User Fees	76,090	0	76,090	0.00 %	147,683	0	147,683	0.00 %
R140 - Connection Charges	20,579	20,825	-246	-98.82 %	123,780	250,000	-126,220	-49.51 %
R220 - Copy Fee	23	0	23	0.00 %	40	0	40	0.00 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	226	10,000	-9,774	-2.26 %
R250 - Interest Income	195	1,166	-971	-16.72 %	-536	14,000	-14,536	3.83 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	43,733	-43,733	0.00 %	0	525,000	-525,000	0.00 %
R290 - CAW - Miscellaneous	0	1,949	-1,949	0.00 %	0	23,400	-23,400	0.00 %
R300 - Watermaster	18,805	6,214	12,591	-302.61 %	18,805	74,600	-55,795	-25.21 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	83	-83	0.00 %	0	1,000	-1,000	0.00 %
R320 - Grants	0	6,664	-6,664	0.00 %	0	80,000	-80,000	0.00 %
R510 - Operating Reserve	0	62,392	-62,392	0.00 %	0	749,000	-749,000	0.00 %
Total Revenue:	115,692	484,406	-368,714	-23.88 %	289,998	5,815,200	-5,525,202	-4.99 %

EXHIBIT 12-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	106,865	72,721	-34,144	146.95 %	202,185	873,000	670,815	23.16 %
1110 - Manager's Auto Allowance	0	300	300	0.00 %	0	3,600	3,600	0.00 %
1120 - Manager's Deferred Comp	0	417	417	0.00 %	0	5,000	5,000	0.00 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1150 - Temporary Personnel	0	50	50	0.00 %	2,342	600	-1,742	390.31 %
1160 - PERS Retirement	10,455	13,070	2,615	79.99 %	105,902	156,900	50,998	67.50 %
1170 - Medical Insurance	8,934	8,730	-204	102.34 %	26,393	104,800	78,407	25.18 %
1180 - Medical Insurance - Retirees	1,692	2,157	465	78.43 %	8,149	25,900	17,751	31.46 %
1190 - Workers Compensation	1,957	1,516	-441	129.12 %	4,411	18,200	13,789	24.24 %
1200 - Life Insurance	0	150	150	0.00 %	235	1,800	1,565	13.06 %
1210 - Long Term Disability Insurance	393	392	-1	100.34 %	1,148	4,700	3,552	24.43 %
1220 - Short Term Disability Insurance	78	92	14	84.99 %	228	1,100	872	20.70 %
1230 - Other Benefits	0	33	33	0.00 %	27	400	373	6.80 %
1260 - Employee Assistance Program	19	42	23	45.91 %	56	500	444	11.30 %
1270 - FICA Tax Expense	83	242	159	34.36 %	201	2,900	2,699	6.93 %
1280 - Medicare Tax Expense	1,409	1,091	-317	129.09 %	3,221	13,100	9,879	24.59 %
1290 - Staff Development & Training	208	891	683	23.34 %	208	10,700	10,492	1.94 %
1300 - Conference Registration	207	100	-107	206.94 %	392	1,200	808	32.71 %
1310 - Professional Dues	0	67	67	0.00 %	0	800	800	0.00 %
1320 - Personnel Recruitment	58	50	-8	116.53 %	58	600	542	9.71 %
Total Level1: 100 - Personnel Costs:	132,358	102,192	-30,166	129.52 %	355,158	1,226,800	871,642	28.95 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	821	1,208	387	67.96 %	2,030	14,500	12,470	14.00 %
2020 - Board Expenses	0	217	217	0.00 %	10	2,600	2,590	0.37 %
2040 - Rent	690	816	127	84.49 %	2,431	9,800	7,369	24.80 %
2060 - Utilities	1,110	1,050	-60	105.76 %	2,923	12,600	9,677	23.19 %
2120 - Insurance Expense	0	1,200	1,200	0.00 %	0	14,400	14,400	0.00 %
2130 - Membership Dues	56	725	669	7.68 %	238	8,700	8,462	2.74 %
2140 - Bank Charges	148	108	-40	136.97 %	362	1,300	938	27.81 %
2150 - Office Supplies	234	550	316	42.54 %	1,056	6,600	5,544	16.00 %
2160 - Courier Expense	201	217	16	92.64 %	418	2,600	2,182	16.07 %
2170 - Printing/Photocopy	349	125	-224	279.15 %	349	1,500	1,151	23.25 %
2180 - Postage & Shipping	160	175	15	91.47 %	734	2,100	1,366	34.94 %
2190 - IT Supplies/Services	5,546	2,666	-2,881	208.07 %	16,149	32,000	15,851	50.47 %
2200 - Professional Fees	12,939	9,371	-3,567	138.07 %	22,911	112,500	89,589	20.37 %
2220 - Equipment Repairs & Maintenance	0	200	200	0.00 %	277	2,400	2,123	11.55 %
2235 - Equipment Lease	434	375	-59	115.67 %	1,059	4,500	3,441	23.54 %
2240 - Telephone	1,084	1,266	183	85.58 %	3,009	15,200	12,191	19.80 %
2260 - Facility Maintenance	659	1,183	524	55.68 %	2,399	14,200	11,801	16.89 %
2270 - Travel Expenses	1,293	675	-618	191.61 %	1,483	8,100	6,617	18.31 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Level...	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	133	858	725	15.51 %	312	10,300	9,988	3.03 %
2300 - Legal Services	11,716	16,660	4,944	70.32 %	17,457	200,000	182,543	8.73 %
2380 - Meeting Expenses	0	158	158	0.00 %	195	1,900	1,705	10.28 %
2420 - Legal Notices	0	117	117	0.00 %	0	1,400	1,400	0.00 %
2460 - Public Outreach	305	1,216	912	25.04 %	368	14,600	14,232	2.52 %
2480 - Miscellaneous	0	83	83	0.00 %	0	1,000	1,000	0.00 %
2500 - Tax Administration Fee	0	708	708	0.00 %	0	8,500	8,500	0.00 %
2900 - Operating Supplies	0	150	150	0.00 %	0	1,800	1,800	0.00 %
Total Level1: 200 - Supplies and Services:	37,875	42,075	4,200	90.02 %	76,169	505,100	428,931	15.08 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	107,394	290,884	183,490	36.92 %	399,950	3,492,000	3,092,050	11.45 %
4000 - Fixed Asset Purchases	0	13,661	13,661	0.00 %	2,714	164,000	161,286	1.66 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
5500 - Election Expenses	2,196	0	-2,196	0.00 %	2,196	0	-2,196	0.00 %
6000 - Contingencies	0	1,999	1,999	0.00 %	0	24,000	24,000	0.00 %
6500 - Reserves	0	14,436	14,436	0.00 %	0	173,300	173,300	0.00 %
Total Level1: 300 - Other Expenses:	109,590	340,139	230,549	32.22 %	404,861	4,083,300	3,678,439	9.92 %
Total Expense:	279,823	484,406	204,583	57.77 %	836,187	5,815,200	4,979,013	14.38 %
Total Revenues	115,692	484,406	-368,714	-23.88 %	289,998	5,815,200	-5,525,202	-4.99 %
Total Fund: 35 - WATER SUPPLY FUND:	-164,131	0	-164,131		-546,190	0	-546,190	
Report Total:	-48,671	0	-48,671		-1,061,243	0	-1,061,243	

EXHIBIT 12-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 09/30/2017

Fund Summary

Fund	September Activity	September Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	72,200	0	72,200		-301,836	0	-301,836	
26 - CONSERVATION FUND	43,260	0	43,260		-213,217	0	-213,217	
35 - WATER SUPPLY FUND	-164,131	0	-164,131		-546,190	0	-546,190	
Report Total:	-48,671	0.02	-48,671		-1,061,243	0	-1,061,243	