



EXHIBIT 5-E

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	54,834	284,580	-229,746	-19.27 %	3,391,535	3,400,000	-8,465	-99.75 %
R110 - Mitigation Revenue	818,963	201,884	617,078	-405.66 %	2,412,553	2,412,000	553	-100.02 %
R120 - Property Taxes Revenues	81,334	131,409	-50,075	-61.89 %	1,746,910	1,570,000	176,910	-111.27 %
R130 - User Fees	36,547	6,278	30,270	-582.20 %	79,019	75,000	4,019	-105.36 %
R140 - Connection Charges	25,242	14,648	10,594	-172.33 %	502,298	175,000	327,298	-287.03 %
R150 - Permit Processing Fee	20,394	14,648	5,747	-139.23 %	167,213	175,000	-7,787	-95.55 %
R160 - Well Registration Fee	0	167	-167	0.00 %	675	2,000	-1,325	-33.75 %
R180 - River Work Permit Application	0	0	0	0.00 %	75	0	75	0.00 %
R190 - WDS Permits Rule 21	9,568	4,687	4,881	-204.13 %	57,411	56,000	1,411	-102.52 %
R200 - Recording Fees	1,395	670	725	-208.33 %	12,047	8,000	4,047	-150.59 %
R210 - Legal Fees	114	1,256	-1,142	-9.08 %	2,728	15,000	-12,272	-18.19 %
R220 - Copy Fee	33	0	33	0.00 %	132	0	132	0.00 %
R230 - Miscellaneous - Other	397	1,256	-859	-31.59 %	12,949	15,000	-2,051	-86.33 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,352	0	1,352	0.00 %
R250 - Interest Income	8,411	1,256	7,156	-669.97 %	29,093	15,000	14,093	-193.95 %
R260 - CAW - ASR	241,989	22,929	219,061	-1,055.40 %	241,989	273,900	-31,911	-88.35 %
R265 - CAW - Los Padres Reimbursement	0	8,553	-8,553	0.00 %	0	100,000	-100,000	0.00 %
R270 - CAW - Rebates	60,150	58,590	1,560	-102.66 %	639,582	700,000	-60,418	-91.37 %
R280 - CAW - Conservation	191,229	14,560	176,669	-1,313.38 %	191,229	173,700	17,529	-110.09 %
R290 - CAW - Miscellaneous	0	3	-3	0.00 %	0	0	0	0.00 %
R300 - Watermaster	30,992	5,876	25,116	-527.46 %	70,701	70,200	501	-100.71 %
R305 - City of Seaside - Rebates	0	1,674	-1,674	0.00 %	0	20,000	-20,000	0.00 %
R308 - Reclamation Project	36,837	0	36,837	0.00 %	36,837	0	36,837	0.00 %
R309 - GWR Project Reimbursements	79,547	0	79,547	0.00 %	79,547	0	79,547	0.00 %
R310 - Other Reimbursements	0	2,874	-2,874	0.00 %	0	34,200	-34,200	0.00 %
R320 - Grants	0	23,018	-23,018	0.00 %	197,519	275,000	-77,481	-71.83 %
R500 - Capital Equipment Reserve	0	7,475	-7,475	0.00 %	0	89,700	-89,700	0.00 %
R510 - Operating Reserve	0	357,534	-357,534	0.00 %	0	4,276,150	-4,276,150	0.00 %
Total Revenue:	1,697,978	1,165,822	532,156	-145.65 %	9,873,395	13,930,850	-4,057,455	-70.87 %

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2 Expense	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	178,238	202,171	23,933	88.16 %	2,322,371	2,415,600	93,229	96.14 %
1110 - Manager's Auto Allowance	462	502	41	91.90 %	6,000	6,000	0	100.00 %
1120 - Manager's Deferred Comp	631	653	22	96.61 %	8,138	7,800	-338	104.34 %
1130 - Unemployment Compensation	37	251	214	14.74 %	707	3,000	2,293	23.57 %
1140 - Insurance Opt-Out Supplemental	1,414	1,590	176	88.91 %	17,845	19,000	1,155	93.92 %
1150 - Temporary Personnel	3,792	5,943	2,150	63.82 %	51,939	71,000	19,061	73.15 %
1160 - PERS Retirement	17,250	33,566	16,316	51.39 %	401,256	401,000	-256	100.06 %
1170 - Medical Insurance	25,413	25,989	576	97.78 %	307,181	310,500	3,319	98.93 %
1180 - Medical Insurance - Retirees	4,904	4,821	-83	101.72 %	60,813	57,600	-3,213	105.58 %
1190 - Workers Compensation	3,361	3,715	354	90.47 %	42,650	44,400	1,750	96.06 %
1200 - Life Insurance	409	460	52	88.72 %	5,175	5,500	325	94.10 %
1210 - Long Term Disability Insurance	1,121	1,172	51	95.66 %	13,158	14,000	842	93.99 %
1220 - Short Term Disability Insurance	223	251	29	88.56 %	2,601	3,000	399	86.71 %
1260 - Employee Assistance Program	66	101	35	65.35 %	803	1,200	397	66.94 %
1270 - FICA Tax Expense	703	402	-301	174.98 %	5,111	4,800	-311	106.49 %
1280 - Medicare Tax Expense	2,386	2,921	535	81.69 %	30,376	34,900	4,524	87.04 %
1290 - Staff Development & Training	1,447	2,729	1,281	53.04 %	9,726	32,600	22,874	29.83 %
1300 - Conference Registration	285	268	-17	106.41 %	2,830	3,200	370	88.44 %
1310 - Professional Dues	0	226	226	0.00 %	2,288	2,700	413	84.72 %
1320 - Personnel Recruitment	590	544	-47	108.56 %	8,551	6,500	-2,051	131.55 %
Total Level1: 100 - Personnel Costs:	242,731	288,274	45,543	84.20 %	3,299,522	3,444,300	144,778	95.80 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,160	2,514	354	85.93 %	24,980	30,000	5,020	83.27 %
2020 - Board Expenses	0	835	835	0.00 %	9,462	10,000	538	94.62 %
2040 - Rent	1,045	1,975	930	52.90 %	19,792	23,600	3,808	83.86 %
2060 - Utilities	2,640	3,214	574	82.13 %	33,003	38,400	5,397	85.94 %
2120 - Insurance Expense	3,778	3,767	-11	100.30 %	43,155	45,000	1,845	95.90 %
2130 - Membership Dues	500	2,135	1,635	23.42 %	25,854	25,500	-354	101.39 %
2140 - Bank Charges	815	293	-522	278.19 %	5,409	3,500	-1,909	154.54 %
2150 - Office Supplies	2,190	1,314	-875	166.60 %	13,814	15,700	1,886	87.99 %
2160 - Courier Expense	772	670	-102	115.29 %	7,971	8,000	29	99.64 %
2170 - Printing/Photocopy	0	628	628	0.00 %	398	7,500	7,102	5.30 %
2180 - Postage & Shipping	0	335	335	0.00 %	5,281	4,000	-1,281	132.03 %
2190 - IT Supplies/Services	14,440	8,822	-5,618	163.68 %	84,926	105,400	20,474	80.57 %
2200 - Professional Fees	6,600	11,300	4,700	58.41 %	132,239	135,000	2,761	97.95 %
2220 - Equipment Repairs & Maintenance	1,767	586	-1,182	301.66 %	9,127	7,000	-2,127	130.39 %
2235 - Equipment Lease	946	1,256	309	75.36 %	13,035	15,000	1,965	86.90 %
2240 - Telephone	2,702	3,691	989	73.20 %	35,729	44,100	8,371	81.02 %
2260 - Facility Maintenance	9,719	3,113	-6,606	312.23 %	45,480	37,200	-8,280	122.26 %
2270 - Travel Expenses	5,050	2,945	-2,105	171.46 %	30,364	35,200	4,836	86.26 %

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For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	8,321	2,017	-6,305	412.63 %	35,346	24,100	-11,246	146.66 %
2300 - Legal Services	92,145	33,480	-58,665	275.22 %	572,183	400,000	-172,183	143.05 %
2380 - Meeting Expenses	975	603	-372	161.75 %	4,598	7,200	2,602	63.86 %
2420 - Legal Notices	0	360	360	0.00 %	1,750	4,300	2,550	40.69 %
2460 - Public Outreach	1,320	335	-985	393.88 %	5,455	4,000	-1,455	136.36 %
2480 - Miscellaneous	6	294	287	2.21 %	1,568	3,500	1,932	44.79 %
2500 - Tax Administration Fee	-526	1,674	2,200	-31.42 %	18,274	20,000	1,726	91.37 %
2900 - Operating Supplies	423	1,749	1,326	24.20 %	13,331	20,900	7,569	63.79 %
Total Level1: 200 - Supplies and Services:	157,789	89,902	-67,886	175.51 %	1,192,521	1,074,100	-118,421	111.03 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	2,217,865	701,655	-1,516,210	316.09 %	6,527,758	8,385,100	1,857,342	77.85 %
4000 - Fixed Asset Purchases	19,406	14,570	-4,837	133.20 %	130,822	174,200	43,378	75.10 %
5000 - Debt Service	0	19,251	19,251	0.00 %	138,627	230,000	91,373	60.27 %
5500 - Election Expenses	0	5,084	5,084	0.00 %	44,606	60,000	15,394	74.34 %
6000 - Contingencies	0	6,278	6,278	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	40,809	40,809	0.00 %	0	488,150	488,150	0.00 %
Total Level1: 300 - Other Expenses:	2,237,272	787,646	-1,449,626	284.05 %	6,841,814	9,412,450	2,570,636	72.69 %
Total Expense:	2,637,792	1,165,823	-1,471,969	226.26 %	11,333,857	13,930,850	2,596,993	81.36 %
Report Total:	-939,814	-1	-939,813		-1,460,461	0	-1,460,461	

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Fund Summary

Fund	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	654,163	-1	654,164		501,048	0	501,048	
26 - CONSERVATION FUND	181,831	0	181,832		422,308	0	422,308	
35 - WATER SUPPLY FUND	-1,775,808	0	-1,775,808		-2,383,817	0	-2,383,817	
Report Total:	-939,814	-0.99	-939,813		-1,460,461	0	-1,460,461	



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Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	818,963	201,884	617,078	-405.66 %	2,412,553	2,412,000	553	-100.02 %
R130 - User Fees	35,951	6,278	29,673	-572.69 %	71,806	75,000	-3,194	-95.74 %
R160 - Well Registration Fee	0	167	-167	0.00 %	675	2,000	-1,325	-33.75 %
R180 - River Work Permit Application	0	0	0	0.00 %	75	0	75	0.00 %
R190 - WDS Permits Rule 21	9,568	4,687	4,881	-204.13 %	57,411	56,000	1,411	-102.52 %
R230 - Miscellaneous - Other	0	1,256	-1,256	0.00 %	443	15,000	-14,557	-2.95 %
R250 - Interest Income	245	544	-299	-45.10 %	1,593	6,500	-4,907	-24.51 %
R290 - CAW - Miscellaneous	0	3	-3	0.00 %	0	0	0	0.00 %
R310 - Other Reimbursements	0	2,037	-2,037	0.00 %	0	24,200	-24,200	0.00 %
R320 - Grants	0	23,018	-23,018	0.00 %	197,519	275,000	-77,481	-71.83 %
R500 - Capital Equipment Reserve	0	3,742	-3,742	0.00 %	0	44,900	-44,900	0.00 %
R510 - Operating Reserve	0	10,630	-10,630	0.00 %	0	127,000	-127,000	0.00 %
Total Revenue:	864,727	254,244	610,482	-340.12 %	2,742,076	3,037,600	-295,524	-90.27 %

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For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	73,167	83,500	10,334	87.62 %	964,331	997,600	33,269	96.67 %
1110 - Manager's Auto Allowance	92	100	8	91.90 %	1,200	1,200	0	99.99 %
1120 - Manager's Deferred Comp	126	134	8	94.21 %	1,628	1,600	-28	101.73 %
1130 - Unemployment Compensation	37	109	72	34.00 %	325	1,300	975	25.01 %
1140 - Insurance Opt-Out Supplemental	372	423	51	87.92 %	4,674	5,050	376	92.54 %
1150 - Temporary Personnel	0	42	42	0.00 %	4,732	500	-4,232	946.35 %
1160 - PERS Retirement	7,120	14,230	7,111	50.03 %	170,325	170,000	-325	100.19 %
1170 - Medical Insurance	10,575	11,316	741	93.45 %	129,155	135,200	6,045	95.53 %
1180 - Medical Insurance - Retirees	2,109	2,076	-33	101.58 %	26,149	24,800	-1,349	105.44 %
1190 - Workers Compensation	2,094	2,226	132	94.09 %	26,110	26,600	490	98.16 %
1200 - Life Insurance	182	197	15	92.60 %	2,251	2,350	99	95.78 %
1210 - Long Term Disability Insurance	470	519	49	90.52 %	5,583	6,200	617	90.04 %
1220 - Short Term Disability Insurance	93	109	16	85.65 %	1,104	1,300	196	84.94 %
1260 - Employee Assistance Program	27	42	15	63.66 %	331	500	169	66.12 %
1270 - FICA Tax Expense	578	193	-386	300.47 %	4,030	2,300	-1,730	175.23 %
1280 - Medicare Tax Expense	1,090	1,247	158	87.36 %	13,366	14,900	1,534	89.70 %
1290 - Staff Development & Training	152	845	693	18.01 %	2,388	10,100	7,712	23.65 %
1300 - Conference Registration	0	117	117	0.00 %	884	1,400	516	63.16 %
1310 - Professional Dues	0	84	84	0.00 %	606	1,000	394	60.58 %
1320 - Personnel Recruitment	295	234	-61	125.99 %	3,615	2,800	-815	129.10 %
Total Level1: 100 - Personnel Costs:	98,579	117,743	19,164	83.72 %	1,362,787	1,406,700	43,913	96.88 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	929	1,081	152	85.93 %	10,741	12,900	2,159	83.27 %
2020 - Board Expenses	0	359	359	0.00 %	4,157	4,300	143	96.67 %
2040 - Rent	685	912	227	75.08 %	9,523	10,900	1,377	87.37 %
2060 - Utilities	1,139	1,389	250	81.97 %	14,361	16,600	2,239	86.51 %
2120 - Insurance Expense	1,573	1,615	43	97.37 %	18,505	19,300	795	95.88 %
2130 - Membership Dues	0	770	770	0.00 %	9,743	9,200	-543	105.90 %
2140 - Bank Charges	342	126	-216	272.03 %	1,909	1,500	-409	127.26 %
2150 - Office Supplies	887	569	-318	155.86 %	5,819	6,800	981	85.57 %
2160 - Courier Expense	332	285	-47	116.65 %	3,422	3,400	-22	100.65 %
2170 - Printing/Photocopy	0	184	184	0.00 %	171	2,200	2,029	7.77 %
2180 - Postage & Shipping	0	142	142	0.00 %	2,224	1,700	-524	130.85 %
2190 - IT Supplies/Services	6,209	3,808	-2,401	163.04 %	36,485	45,500	9,015	80.19 %
2200 - Professional Fees	2,838	4,855	2,017	58.46 %	56,863	58,000	1,137	98.04 %
2220 - Equipment Repairs & Maintenance	754	251	-503	300.36 %	3,919	3,000	-919	130.63 %
2235 - Equipment Lease	407	536	129	75.95 %	5,605	6,400	795	87.58 %
2240 - Telephone	1,201	1,565	365	76.71 %	15,634	18,700	3,066	83.61 %
2260 - Facility Maintenance	4,179	1,347	-2,832	310.20 %	19,581	16,100	-3,481	121.62 %
2270 - Travel Expenses	2,242	904	-1,338	248.00 %	7,801	10,800	2,999	72.23 %

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For Fiscal: 2015-2016 Period Ending: 06/30/2016

	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level2								
2280 - Transportation	6,357	737	-5,620	863.01 %	23,125	8,800	-14,325	262.79 %
2300 - Legal Services	31,438	7,533	-23,905	417.34 %	173,624	90,000	-83,624	192.92 %
2380 - Meeting Expenses	419	226	-193	185.50 %	1,982	2,700	718	73.42 %
2420 - Legal Notices	0	151	151	0.00 %	281	1,800	1,519	15.63 %
2460 - Public Outreach	450	142	-307	315.78 %	1,954	1,700	-254	114.92 %
2480 - Miscellaneous	3	134	131	2.08 %	557	1,600	1,043	34.82 %
2900 - Operating Supplies	-23	285	307	-7.93 %	682	3,400	2,718	20.06 %
Total Level1: 200 - Supplies and Services:	62,360	29,907	-32,453	208.51 %	428,669	357,300	-71,369	119.97 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	40,240	54,056	13,816	74.44 %	366,931	645,550	278,619	56.84 %
4000 - Fixed Asset Purchases	9,385	6,850	-2,536	137.02 %	63,461	81,900	18,439	77.49 %
5500 - Election Expenses	0	2,203	2,203	0.00 %	19,181	26,000	6,819	73.77 %
6000 - Contingencies	0	2,678	2,678	0.00 %	0	32,000	32,000	0.00 %
6500 - Reserves	0	40,809	40,809	0.00 %	0	488,150	488,150	0.00 %
Total Level1: 300 - Other Expenses:	49,625	106,595	56,971	46.55 %	449,573	1,273,600	824,027	35.30 %
Total Expense:	210,564	254,245	43,681	82.82 %	2,241,028	3,037,600	796,572	73.78 %
Total Revenues	864,727	254,244	610,482	-340.12 %	2,742,076	3,037,600	-295,524	-90.27 %
Total Fund: 24 - MITIGATION FUND:	654,163	-1	654,164		501,048	0	501,048	

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Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	59,291	95,772	-36,481	-61.91 %	1,273,464	1,144,500	128,964	-111.27 %
R130 - User Fees	597	0	597	0.00 %	7,213	0	7,213	0.00 %
R150 - Permit Processing Fee	20,394	14,648	5,747	-139.23 %	167,213	175,000	-7,787	-95.55 %
R200 - Recording Fees	1,395	670	725	-208.33 %	12,047	8,000	4,047	-150.59 %
R210 - Legal Fees	114	1,256	-1,142	-9.08 %	2,728	15,000	-12,272	-18.19 %
R230 - Miscellaneous - Other	0	0	0	0.00 %	1,082	0	1,082	0.00 %
R250 - Interest Income	1,939	335	1,604	-579.13 %	5,892	4,000	1,892	-147.31 %
R270 - CAW - Rebates	60,150	58,590	1,560	-102.66 %	639,582	700,000	-60,418	-91.37 %
R280 - CAW - Conservation	191,229	14,560	176,669	-1,313.38 %	191,229	173,700	17,529	-110.09 %
R305 - City of Seaside - Rebates	0	1,674	-1,674	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	837	-837	0.00 %	0	10,000	-10,000	0.00 %
R510 - Operating Reserve	0	2,678	-2,678	0.00 %	0	32,000	-32,000	0.00 %
Total Revenue:	335,109	191,019	144,091	-175.43 %	2,300,451	2,282,200	18,251	-100.80 %

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Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	43,904	48,347	4,443	90.81 %	580,015	577,800	-2,215	100.38 %
1110 - Manager's Auto Allowance	92	100	8	91.90 %	1,200	1,200	0	99.99 %
1120 - Manager's Deferred Comp	126	134	8	94.21 %	1,628	1,600	-28	101.73 %
1130 - Unemployment Compensation	0	59	59	0.00 %	161	700	539	22.97 %
1140 - Insurance Opt-Out Supplemental	372	423	51	87.92 %	4,674	5,050	376	92.54 %
1150 - Temporary Personnel	3,792	5,876	2,083	64.54 %	43,576	70,200	26,624	62.07 %
1160 - PERS Retirement	4,072	7,867	3,796	51.75 %	95,430	94,000	-1,430	101.52 %
1170 - Medical Insurance	7,441	6,688	-753	111.26 %	88,545	79,900	-8,645	110.82 %
1180 - Medical Insurance - Retirees	1,177	1,155	-22	101.89 %	14,595	13,800	-795	105.76 %
1190 - Workers Compensation	167	192	25	87.02 %	2,228	2,300	72	96.87 %
1200 - Life Insurance	93	134	41	69.34 %	1,301	1,600	299	81.31 %
1210 - Long Term Disability Insurance	292	264	-28	110.54 %	3,388	3,150	-238	107.55 %
1220 - Short Term Disability Insurance	58	59	1	98.94 %	672	700	28	95.99 %
1260 - Employee Assistance Program	19	25	6	76.18 %	232	300	68	77.23 %
1270 - FICA Tax Expense	32	42	10	76.85 %	372	500	128	74.34 %
1280 - Medicare Tax Expense	615	653	38	94.18 %	8,285	7,800	-485	106.22 %
1290 - Staff Development & Training	460	1,205	745	38.16 %	4,513	14,400	9,887	31.34 %
1300 - Conference Registration	285	50	-235	567.50 %	1,284	600	-684	214.00 %
1310 - Professional Dues	0	50	50	0.00 %	810	600	-210	135.07 %
1320 - Personnel Recruitment	0	125	125	0.00 %	1,300	1,500	200	86.67 %
Total Level1: 100 - Personnel Costs:	62,997	73,448	10,451	85.77 %	854,208	877,700	23,492	97.32 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	518	603	85	85.93 %	5,995	7,200	1,205	83.27 %
2020 - Board Expenses	0	200	200	0.00 %	2,320	2,400	80	96.67 %
2040 - Rent	0	259	259	0.00 %	1,835	3,100	1,265	59.20 %
2060 - Utilities	626	762	136	82.16 %	7,783	9,100	1,317	85.53 %
2120 - Insurance Expense	998	904	-94	110.39 %	10,448	10,800	352	96.74 %
2130 - Membership Dues	500	770	270	64.91 %	8,534	9,200	666	92.76 %
2140 - Bank Charges	191	67	-124	284.69 %	1,066	800	-266	133.24 %
2150 - Office Supplies	608	310	-298	196.25 %	3,578	3,700	122	96.71 %
2160 - Courier Expense	185	167	-18	110.68 %	2,132	2,000	-132	106.59 %
2170 - Printing/Photocopy	0	310	310	0.00 %	95	3,700	3,605	2.58 %
2180 - Postage & Shipping	0	84	84	0.00 %	1,326	1,000	-326	132.62 %
2190 - IT Supplies/Services	3,466	2,067	-1,398	167.63 %	20,453	24,700	4,247	82.80 %
2200 - Professional Fees	1,584	2,712	1,128	58.41 %	31,737	32,400	663	97.95 %
2220 - Equipment Repairs & Maintenance	442	142	-299	310.34 %	2,208	1,700	-508	129.88 %
2235 - Equipment Lease	227	301	74	75.36 %	3,175	3,600	425	88.19 %
2240 - Telephone	656	854	197	76.90 %	8,335	10,200	1,865	81.72 %
2260 - Facility Maintenance	2,333	694	-1,638	335.86 %	10,902	8,300	-2,602	131.34 %
2270 - Travel Expenses	947	1,288	341	73.50 %	14,175	15,400	1,225	92.05 %

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,666	544	-1,122	306.48 %	7,986	6,500	-1,486	122.87 %
2300 - Legal Services	11,812	5,022	-6,790	235.21 %	63,810	60,000	-3,810	106.35 %
2380 - Meeting Expenses	234	201	-33	116.44 %	1,111	2,400	1,289	46.31 %
2420 - Legal Notices	0	92	92	0.00 %	157	1,100	943	14.27 %
2460 - Public Outreach	431	84	-347	513.86 %	1,639	1,000	-639	163.90 %
2480 - Miscellaneous	2	67	66	2.33 %	311	800	489	38.87 %
2500 - Tax Administration Fee	-383	661	1,044	-57.92 %	7,238	7,900	662	91.62 %
2900 - Operating Supplies	442	1,222	780	36.17 %	12,220	14,600	2,380	83.70 %
Total Level1: 200 - Supplies and Services:	27,483	20,388	-7,095	134.80 %	230,571	243,600	13,029	94.65 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	61,707	92,991	31,284	66.36 %	775,828	1,111,000	335,172	69.83 %
4000 - Fixed Asset Purchases	1,091	1,498	407	72.81 %	6,831	17,900	11,069	38.16 %
5500 - Election Expenses	0	1,187	1,187	0.00 %	10,705	14,000	3,295	76.47 %
6000 - Contingencies	0	1,507	1,507	0.00 %	0	18,000	18,000	0.00 %
Total Level1: 300 - Other Expenses:	62,798	97,183	34,385	64.62 %	793,364	1,160,900	367,536	68.34 %
Total Expense:	153,278	191,019	37,741	80.24 %	1,878,143	2,282,200	404,057	82.30 %
Total Revenues	335,109	191,019	144,091	-175.43 %	2,300,451	2,282,200	18,251	-100.80 %
Total Fund: 26 - CONSERVATION FUND:	181,831	0	181,832		422,308	0	422,308	

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June 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	54,834	284,580	-229,746	-19.27 %	3,391,535	3,400,000	-8,465	-99.75 %
R120 - Property Taxes Revenues	22,043	35,637	-13,594	-61.85 %	473,446	425,500	47,946	-111.27 %
R140 - Connection Charges	25,242	14,648	10,594	-172.33 %	502,298	175,000	327,298	-287.03 %
R220 - Copy Fee	33	0	33	0.00 %	132	0	132	0.00 %
R230 - Miscellaneous - Other	397	0	397	0.00 %	11,424	0	11,424	0.00 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,352	0	1,352	0.00 %
R250 - Interest Income	6,227	377	5,851	-1,653.32 %	21,607	4,500	17,107	-480.16 %
R260 - CAW - ASR	241,989	22,929	219,061	-1,055.40 %	241,989	273,900	-31,911	-88.35 %
R265 - CAW - Los Padres Reimbursement	0	8,553	-8,553	0.00 %	0	100,000	-100,000	0.00 %
R300 - Watermaster	30,992	5,876	25,116	-527.46 %	70,701	70,200	501	-100.71 %
R308 - Reclamation Project	36,837	0	36,837	0.00 %	36,837	0	36,837	0.00 %
R309 - GWR Project Reimbursements	79,547	0	79,547	0.00 %	79,547	0	79,547	0.00 %
R500 - Capital Equipment Reserve	0	3,733	-3,733	0.00 %	0	44,800	-44,800	0.00 %
R510 - Operating Reserve	0	344,226	-344,226	0.00 %	0	4,117,150	-4,117,150	0.00 %
Total Revenue:	498,142	720,559	-222,417	-69.13 %	4,830,869	8,611,050	-3,780,181	-56.10 %

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Level2	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	61,168	70,324	9,156	86.98 %	778,025	840,200	62,175	92.60 %
1110 - Manager's Auto Allowance	277	301	24	91.90 %	3,600	3,600	0	100.00 %
1120 - Manager's Deferred Comp	378	385	7	98.29 %	4,883	4,600	-283	106.15 %
1130 - Unemployment Compensation	0	84	84	0.00 %	221	1,000	779	22.11 %
1140 - Insurance Opt-Out Supplemental	671	745	74	90.04 %	8,498	8,900	402	95.48 %
1150 - Temporary Personnel	0	25	25	0.00 %	3,631	300	-3,331	1,210.44 %
1160 - PERS Retirement	6,058	11,468	5,409	52.83 %	135,501	137,000	1,499	98.91 %
1170 - Medical Insurance	7,397	7,985	588	92.63 %	89,481	95,400	5,919	93.80 %
1180 - Medical Insurance - Retirees	1,618	1,590	-28	101.76 %	20,068	19,000	-1,068	105.62 %
1190 - Workers Compensation	1,100	1,297	198	84.77 %	14,312	15,500	1,188	92.33 %
1200 - Life Insurance	133	130	-4	102.82 %	1,624	1,550	-74	104.75 %
1210 - Long Term Disability Insurance	360	389	29	92.42 %	4,188	4,650	462	90.06 %
1220 - Short Term Disability Insurance	71	84	13	85.07 %	825	1,000	175	82.53 %
1260 - Employee Assistance Program	20	34	14	59.36 %	241	400	159	60.25 %
1270 - FICA Tax Expense	92	167	75	55.21 %	709	2,000	1,291	35.46 %
1280 - Medicare Tax Expense	682	1,021	339	66.78 %	8,725	12,200	3,475	71.52 %
1290 - Staff Development & Training	835	678	-157	123.17 %	2,825	8,100	5,275	34.88 %
1300 - Conference Registration	0	100	100	0.00 %	662	1,200	538	55.15 %
1310 - Professional Dues	0	92	92	0.00 %	871	1,100	229	79.21 %
1320 - Personnel Recruitment	295	184	-111	160.40 %	3,636	2,200	-1,436	165.28 %
Total Level1: 100 - Personnel Costs:	81,155	97,083	15,928	83.59 %	1,082,527	1,159,900	77,373	93.33 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	713	830	117	85.93 %	8,243	9,900	1,657	83.27 %
2020 - Board Expenses	0	275	275	0.00 %	2,985	3,300	315	90.46 %
2040 - Rent	360	804	444	44.80 %	8,434	9,600	1,166	87.85 %
2060 - Utilities	875	1,063	188	82.31 %	10,859	12,700	1,841	85.50 %
2120 - Insurance Expense	1,207	1,247	40	96.78 %	14,201	14,900	699	95.31 %
2130 - Membership Dues	0	594	594	0.00 %	7,577	7,100	-477	106.72 %
2140 - Bank Charges	283	100	-182	281.56 %	2,434	1,200	-1,234	202.83 %
2150 - Office Supplies	695	435	-259	159.54 %	4,417	5,200	783	84.94 %
2160 - Courier Expense	255	218	-37	117.06 %	2,417	2,600	183	92.97 %
2170 - Printing/Photocopy	0	134	134	0.00 %	131	1,600	1,469	8.20 %
2180 - Postage & Shipping	0	109	109	0.00 %	1,730	1,300	-430	133.11 %
2190 - IT Supplies/Services	4,765	2,946	-1,819	161.74 %	27,988	35,200	7,212	79.51 %
2200 - Professional Fees	2,178	3,733	1,555	58.34 %	43,639	44,600	961	97.85 %
2220 - Equipment Repairs & Maintenance	572	193	-379	296.96 %	3,000	2,300	-700	130.45 %
2235 - Equipment Lease	312	419	106	74.60 %	4,255	5,000	745	85.10 %
2240 - Telephone	845	1,272	427	66.41 %	11,759	15,200	3,441	77.36 %
2260 - Facility Maintenance	3,207	1,071	-2,136	299.45 %	14,997	12,800	-2,197	117.16 %
2270 - Travel Expenses	1,861	753	-1,108	247.11 %	8,388	9,000	612	93.20 %

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Level2								
2280 - Transportation	299	737	438	40.58 %	4,235	8,800	4,565	48.12 %
2300 - Legal Services	48,894	20,925	-27,969	233.66 %	334,749	250,000	-84,749	133.90 %
2380 - Meeting Expenses	322	176	-146	183.00 %	1,504	2,100	596	71.62 %
2420 - Legal Notices	0	117	117	0.00 %	1,311	1,400	89	93.66 %
2460 - Public Outreach	440	109	-331	403.65 %	1,862	1,300	-562	143.23 %
2480 - Miscellaneous	2	92	90	2.32 %	700	1,100	400	63.60 %
2500 - Tax Administration Fee	-143	1,013	1,156	-14.12 %	11,036	12,100	1,064	91.21 %
2900 - Operating Supplies	4	243	239	1.62 %	430	2,900	2,471	14.81 %
Total Level1: 200 - Supplies and Services:	67,945	39,608	-28,338	171.55 %	533,281	473,200	-60,081	112.70 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	2,115,919	554,608	-1,561,311	381.52 %	5,385,000	6,628,550	1,243,550	81.24 %
4000 - Fixed Asset Purchases	8,931	6,222	-2,709	143.53 %	60,530	74,400	13,870	81.36 %
5000 - Debt Service	0	19,251	19,251	0.00 %	138,627	230,000	91,373	60.27 %
5500 - Election Expenses	0	1,694	1,694	0.00 %	14,720	20,000	5,280	73.60 %
6000 - Contingencies	0	2,093	2,093	0.00 %	0	25,000	25,000	0.00 %
Total Level1: 300 - Other Expenses:	2,124,849	583,868	-1,540,982	363.93 %	5,598,877	6,977,950	1,379,073	80.24 %
Total Expense:	2,273,950	720,559	-1,553,391	315.58 %	7,214,686	8,611,050	1,396,364	83.78 %
Total Revenues	498,142	720,559	-222,417	-69.13 %	4,830,869	8,611,050	-3,780,181	-56.10 %
Total Fund: 35 - WATER SUPPLY FUND:	-1,775,808	0	-1,775,808		-2,383,817	0	-2,383,817	
Report Total:	-939,814	-1	-939,813		-1,460,461	0	-1,460,461	

EXHIBIT 5-E

For Fiscal: 2015-2016 Period Ending: 06/30/2016

Fund Summary

Fund	June Activity	June Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	654,163	-1	654,164		501,048	0	501,048	
26 - CONSERVATION FUND	181,831	0	181,832		422,308	0	422,308	
35 - WATER SUPPLY FUND	-1,775,808	0	-1,775,808		-2,383,817	0	-2,383,817	
Report Total:	-939,814	-0.99	-939,813		-1,460,461	0	-1,460,461	