

**EXHIBIT 7-E**

Monterey Peninsula Water Management Dist

# Statement of Revenue Over Expense - No Decimals

## Group Summary

For Fiscal: 2016-2017 Period Ending: 10/31/2016

| Level...                              | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|-------------------|----------------------------------------|-----------------|
| <b>Revenue</b>                        |                     |                   |                                        |                 |                 |                   |                                        |                 |
| R100 - Water Supply Charge            | 0                   | 283,220           | -283,220                               | 0.00 %          | -2,376          | 3,400,000         | -3,402,376                             | 0.07 %          |
| R110 - Mitigation Revenue             | 409,481             | 209,791           | 199,690                                | -195.19 %       | 409,481         | 2,518,500         | -2,109,019                             | -16.26 %        |
| R120 - Property Taxes Revenues        | 0                   | 133,280           | -133,280                               | 0.00 %          | 0               | 1,600,000         | -1,600,000                             | 0.00 %          |
| R130 - User Fees                      | 4,177               | 7,914             | -3,736                                 | -52.79 %        | 12,992          | 95,000            | -82,008                                | -13.68 %        |
| R140 - Connection Charges             | 30,052              | 17,701            | 12,351                                 | -169.77 %       | 104,575         | 212,500           | -107,925                               | -49.21 %        |
| R150 - Permit Processing Fee          | 17,560              | 14,578            | 2,983                                  | -120.46 %       | 74,499          | 175,000           | -100,501                               | -42.57 %        |
| R160 - Well Registration Fee          | 325                 | 0                 | 325                                    | 0.00 %          | 975             | 0                 | 975                                    | 0.00 %          |
| R180 - River Work Permit Application  | 0                   | 0                 | 0                                      | 0.00 %          | 25              | 0                 | 25                                     | 0.00 %          |
| R190 - WDS Permits Rule 21            | 2,000               | 4,665             | -2,665                                 | -42.87 %        | 8,665           | 56,000            | -47,335                                | -15.47 %        |
| R200 - Recording Fees                 | 1,099               | 666               | 433                                    | -164.92 %       | 5,273           | 8,000             | -2,727                                 | -65.91 %        |
| R210 - Legal Fees                     | 171                 | 833               | -662                                   | -20.53 %        | 912             | 10,000            | -9,088                                 | -9.12 %         |
| R220 - Copy Fee                       | 19                  | 0                 | 19                                     | 0.00 %          | 112             | 0                 | 112                                    | 0.00 %          |
| R230 - Miscellaneous - Other          | 0                   | 1,666             | -1,666                                 | 0.00 %          | 956             | 20,000            | -19,044                                | -4.78 %         |
| R240 - Insurance Refunds              | 290                 | 0                 | 290                                    | 0.00 %          | 290             | 0                 | 290                                    | 0.00 %          |
| R250 - Interest Income                | 3,180               | 1,666             | 1,514                                  | -190.90 %       | -2,576          | 20,000            | -22,576                                | 12.88 %         |
| R265 - CAW - Los Padres Reimbursement | 0                   | 41,650            | -41,650                                | 0.00 %          | 0               | 500,000           | -500,000                               | 0.00 %          |
| R270 - CAW - Rebates                  | 29,818              | 83,300            | -53,482                                | -35.80 %        | 125,162         | 1,000,000         | -874,838                               | -12.52 %        |
| R280 - CAW - Conservation             | 0                   | 27,797            | -27,797                                | 0.00 %          | 0               | 333,700           | -333,700                               | 0.00 %          |
| R290 - CAW - Miscellaneous            | 0                   | 35,561            | -35,561                                | 0.00 %          | 0               | 426,900           | -426,900                               | 0.00 %          |
| R300 - Watermaster                    | 0                   | 6,214             | -6,214                                 | 0.00 %          | 0               | 74,600            | -74,600                                | 0.00 %          |
| R308 - Reclamation Project            | 0                   | 1,666             | -1,666                                 | 0.00 %          | 0               | 20,000            | -20,000                                | 0.00 %          |
| R310 - Other Reimbursements           | 0                   | 2,999             | -2,999                                 | 0.00 %          | 0               | 36,000            | -36,000                                | 0.00 %          |
| R320 - Grants                         | 0                   | 27,522            | -27,522                                | 0.00 %          | 0               | 330,400           | -330,400                               | 0.00 %          |
| R510 - Operating Reserve              | 0                   | 143,613           | -143,613                               | 0.00 %          | 0               | 1,724,050         | -1,724,050                             | 0.00 %          |
| R695 - Other Financing Sources        | 0                   | 0                 | 0                                      | 0.00 %          | 0               | 0                 | 0                                      | 0.00 %          |
| <b>Total Revenue:</b>                 | <b>498,173</b>      | <b>1,046,302</b>  | <b>-548,129</b>                        | <b>-47.61 %</b> | <b>738,965</b>  | <b>12,560,650</b> | <b>-11,821,685</b>                     | <b>-5.88 %</b>  |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                    | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity  | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|------------------|------------------|----------------------------------------|-----------------|
| <b>Expense</b>                              |                     |                   |                                        |                 |                  |                  |                                        |                 |
| <b>Level1: 100 - Personnel Costs</b>        |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 1100 - Salaries & Wages                     | 183,276             | 200,478           | 17,203                                 | 91.42 %         | 746,346          | 2,406,700        | 1,660,354                              | 31.01 %         |
| 1110 - Manager's Auto Allowance             | 462                 | 500               | 38                                     | 92.34 %         | 1,846            | 6,000            | 4,154                                  | 30.77 %         |
| 1120 - Manager's Deferred Comp              | 631                 | 700               | 69                                     | 90.14 %         | 2,838            | 8,400            | 5,562                                  | 33.79 %         |
| 1130 - Unemployment Compensation            | 0                   | 250               | 250                                    | 0.00 %          | 0                | 3,000            | 3,000                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 683                 | 808               | 125                                    | 84.57 %         | 5,190            | 9,700            | 4,510                                  | 53.50 %         |
| 1150 - Temporary Personnel                  | 5,314               | 3,432             | -1,882                                 | 154.83 %        | 14,723           | 41,200           | 26,477                                 | 35.74 %         |
| 1160 - PERS Retirement                      | 18,309              | 33,953            | 15,644                                 | 53.93 %         | 275,007          | 407,600          | 132,593                                | 67.47 %         |
| 1170 - Medical Insurance                    | 25,454              | 27,814            | 2,360                                  | 91.52 %         | 101,693          | 333,900          | 232,207                                | 30.46 %         |
| 1180 - Medical Insurance - Retirees         | 6,295               | 4,823             | -1,472                                 | 130.51 %        | 26,932           | 57,900           | 30,968                                 | 46.51 %         |
| 1190 - Workers Compensation                 | 3,582               | 4,048             | 467                                    | 88.47 %         | 15,505           | 48,600           | 33,095                                 | 31.90 %         |
| 1200 - Life Insurance                       | 0                   | 541               | 541                                    | 0.00 %          | 1,201            | 6,500            | 5,299                                  | 18.48 %         |
| 1210 - Long Term Disability Insurance       | 1,112               | 1,225             | 113                                    | 90.80 %         | 4,457            | 14,700           | 10,243                                 | 30.32 %         |
| 1220 - Short Term Disability Insurance      | 221                 | 283               | 63                                     | 77.93 %         | 885              | 3,400            | 2,515                                  | 26.02 %         |
| 1250 - Moving Expense Reimbursement         | 0                   | 0                 | 0                                      | 0.00 %          | 116              | 0                | -116                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 59                  | 125               | 66                                     | 47.02 %         | 250              | 1,500            | 1,250                                  | 16.69 %         |
| 1270 - FICA Tax Expense                     | 615                 | 458               | -157                                   | 134.33 %        | 2,890            | 5,500            | 2,610                                  | 52.55 %         |
| 1280 - Medicare Tax Expense                 | 2,573               | 2,999             | 426                                    | 85.80 %         | 11,194           | 36,000           | 24,806                                 | 31.09 %         |
| 1290 - Staff Development & Training         | 0                   | 2,341             | 2,341                                  | 0.00 %          | 4,175            | 28,100           | 23,925                                 | 14.86 %         |
| 1300 - Conference Registration              | 580                 | 367               | -213                                   | 158.25 %        | 1,935            | 4,400            | 2,465                                  | 43.98 %         |
| 1310 - Professional Dues                    | 340                 | 183               | -157                                   | 185.53 %        | 399              | 2,200            | 1,801                                  | 18.14 %         |
| 1320 - Personnel Recruitment                | 0                   | 541               | 541                                    | 0.00 %          | 1,228            | 6,500            | 5,272                                  | 18.89 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>249,504</b>      | <b>285,869</b>    | <b>36,365</b>                          | <b>87.28 %</b>  | <b>1,218,811</b> | <b>3,431,800</b> | <b>2,212,989</b>                       | <b>35.52 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 2000 - Board Member Compensation            | 2,295               | 3,082             | 787                                    | 74.46 %         | 9,180            | 37,000           | 27,820                                 | 24.81 %         |
| 2020 - Board Expenses                       | 30                  | 833               | 803                                    | 3.60 %          | 130              | 10,000           | 9,870                                  | 1.30 %          |
| 2040 - Rent                                 | 1,787               | 1,933             | 146                                    | 92.47 %         | 7,786            | 23,200           | 15,414                                 | 33.56 %         |
| 2060 - Utilities                            | 2,360               | 3,182             | 822                                    | 74.17 %         | 10,607           | 38,200           | 27,593                                 | 27.77 %         |
| 2120 - Insurance Expense                    | 3,405               | 3,757             | 352                                    | 90.64 %         | 13,620           | 45,100           | 31,480                                 | 30.20 %         |
| 2130 - Membership Dues                      | 10,010              | 2,424             | -7,586                                 | 412.95 %        | 11,046           | 29,100           | 18,054                                 | 37.96 %         |
| 2140 - Bank Charges                         | 352                 | 333               | -19                                    | 105.56 %        | 1,409            | 4,000            | 2,591                                  | 35.22 %         |
| 2150 - Office Supplies                      | 1,937               | 1,166             | -771                                   | 166.09 %        | 7,857            | 14,000           | 6,143                                  | 56.12 %         |
| 2160 - Courier Expense                      | 560                 | 650               | 90                                     | 86.19 %         | 2,492            | 7,800            | 5,308                                  | 31.95 %         |
| 2170 - Printing/Photocopy                   | 0                   | 825               | 825                                    | 0.00 %          | 148              | 9,900            | 9,752                                  | 1.50 %          |
| 2180 - Postage & Shipping                   | 560                 | 533               | -27                                    | 105.08 %        | 2,590            | 6,400            | 3,810                                  | 40.47 %         |
| 2190 - IT Supplies/Services                 | 3,856               | 7,747             | 3,891                                  | 49.78 %         | 51,917           | 93,000           | 41,083                                 | 55.82 %         |
| 2200 - Professional Fees                    | 6,647               | 14,161            | 7,514                                  | 46.94 %         | 29,247           | 170,000          | 140,753                                | 17.20 %         |
| 2220 - Equipment Repairs & Maintenance      | 1,167               | 625               | -542                                   | 186.80 %        | 1,680            | 7,500            | 5,820                                  | 22.40 %         |
| 2235 - Equipment Lease                      | 946                 | 1,166             | 220                                    | 81.13 %         | 4,560            | 14,000           | 9,440                                  | 32.57 %         |
| 2240 - Telephone                            | 3,218               | 3,574             | 356                                    | 90.05 %         | 13,291           | 42,900           | 29,609                                 | 30.98 %         |
| 2260 - Facility Maintenance                 | 2,351               | 3,157             | 806                                    | 74.46 %         | 9,570            | 37,900           | 28,330                                 | 25.25 %         |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                          | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity   | Total Budget      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-------------------|-------------------|----------------------------------------|-----------------|
| 2270 - Travel Expenses                            | 2,226               | 2,674             | 448                                    | 83.25 %         | 5,279             | 32,100            | 26,821                                 | 16.44 %         |
| 2280 - Transportation                             | 1,477               | 2,216             | 739                                    | 66.66 %         | 4,924             | 26,600            | 21,676                                 | 18.51 %         |
| 2300 - Legal Services                             | 11,847              | 33,320            | 21,473                                 | 35.55 %         | 129,651           | 400,000           | 270,349                                | 32.41 %         |
| 2380 - Meeting Expenses                           | 709                 | 675               | -34                                    | 105.08 %        | 1,675             | 8,100             | 6,425                                  | 20.68 %         |
| 2420 - Legal Notices                              | 0                   | 358               | 358                                    | 0.00 %          | 0                 | 4,300             | 4,300                                  | 0.00 %          |
| 2460 - Public Outreach                            | 920                 | 425               | -495                                   | 216.56 %        | 1,455             | 5,100             | 3,645                                  | 28.53 %         |
| 2480 - Miscellaneous                              | 189                 | 300               | 110                                    | 63.17 %         | 225               | 3,600             | 3,375                                  | 6.26 %          |
| 2500 - Tax Administration Fee                     | 0                   | 1,666             | 1,666                                  | 0.00 %          | 0                 | 20,000            | 20,000                                 | 0.00 %          |
| 2900 - Operating Supplies                         | 79                  | 1,566             | 1,487                                  | 5.07 %          | 8,482             | 18,800            | 10,318                                 | 45.12 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>58,929</b>       | <b>92,346</b>     | <b>33,417</b>                          | <b>63.81 %</b>  | <b>328,823</b>    | <b>1,108,600</b>  | <b>779,777</b>                         | <b>29.66 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                   |                   |                                        |                 |
| 3000 - Project Expenses                           | 155,601             | 562,283           | 406,682                                | 27.67 %         | 588,015           | 6,750,100         | 6,162,085                              | 8.71 %          |
| 4000 - Fixed Asset Purchases                      | 1,284               | 9,621             | 8,337                                  | 13.35 %         | 14,826            | 115,500           | 100,674                                | 12.84 %         |
| 5000 - Debt Service                               | 0                   | 19,159            | 19,159                                 | 0.00 %          | 0                 | 230,000           | 230,000                                | 0.00 %          |
| 6000 - Contingencies                              | 0                   | 6,248             | 6,248                                  | 0.00 %          | 0                 | 75,000            | 75,000                                 | 0.00 %          |
| 6500 - Reserves                                   | 0                   | 70,776            | 70,776                                 | 0.00 %          | 0                 | 849,650           | 849,650                                | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>156,886</b>      | <b>668,087</b>    | <b>511,201</b>                         | <b>23.48 %</b>  | <b>602,841</b>    | <b>8,020,250</b>  | <b>7,417,409</b>                       | <b>7.52 %</b>   |
| <b>Total Expense:</b>                             | <b>465,319</b>      | <b>1,046,302</b>  | <b>580,983</b>                         | <b>44.47 %</b>  | <b>2,150,474</b>  | <b>12,560,650</b> | <b>10,410,176</b>                      | <b>17.12 %</b>  |
| <b>Report Total:</b>                              | <b>32,854</b>       | <b>0</b>          | <b>32,854</b>                          |                 | <b>-1,411,509</b> | <b>0</b>          | <b>-1,411,509</b>                      |                 |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2016-2017 Period Ending: 10/31/2016

**Fund Summary**

| <b>Fund</b>            | <b>October<br/>Activity</b> | <b>October<br/>Budget</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> | <b>Percent<br/>Used</b> | <b>YTD<br/>Activity</b> | <b>Total Budget</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> | <b>Percent<br/>Used</b> |
|------------------------|-----------------------------|---------------------------|-------------------------------------------------|-------------------------|-------------------------|---------------------|-------------------------------------------------|-------------------------|
| 24 - MITIGATION FUND   | 248,537                     | 0                         | 248,537                                         |                         | -339,320                | 0                   | -339,320                                        |                         |
| 26 - CONSERVATION FUND | -71,821                     | 0                         | -71,821                                         |                         | -325,379                | 0                   | -325,379                                        |                         |
| 35 - WATER SUPPLY FUND | -143,862                    | 0                         | -143,862                                        |                         | -746,811                | 0                   | -746,811                                        |                         |
| <b>Report Total:</b>   | <b>32,854</b>               | <b>0.01</b>               | <b>32,854</b>                                   |                         | <b>-1,411,509</b>       | <b>0</b>            | <b>-1,411,509</b>                               |                         |

**EXHIBIT 7-E**

Monterey Peninsula Water Management Dist

# Statement of Revenue Over Expense - No Decimals

## Group Summary

For Fiscal: 2016-2017 Period Ending: 10/31/2016

| Level...                             | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used  | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--------------------------------------|---------------------|-------------------|----------------------------------------|------------------|-----------------|------------------|----------------------------------------|-----------------|
| <b>Fund: 24 - MITIGATION FUND</b>    |                     |                   |                                        |                  |                 |                  |                                        |                 |
| <b>Revenue</b>                       |                     |                   |                                        |                  |                 |                  |                                        |                 |
| R110 - Mitigation Revenue            | 409,481             | 209,791           | 199,690                                | -195.19 %        | 409,481         | 2,518,500        | -2,109,019                             | -16.26 %        |
| R130 - User Fees                     | 3,527               | 7,289             | -3,762                                 | -48.38 %         | 10,968          | 87,500           | -76,532                                | -12.53 %        |
| R160 - Well Registration Fee         | 325                 | 0                 | 325                                    | 0.00 %           | 975             | 0                | 975                                    | 0.00 %          |
| R180 - River Work Permit Application | 0                   | 0                 | 0                                      | 0.00 %           | 25              | 0                | 25                                     | 0.00 %          |
| R190 - WDS Permits Rule 21           | 2,000               | 4,665             | -2,665                                 | -42.87 %         | 8,665           | 56,000           | -47,335                                | -15.47 %        |
| R230 - Miscellaneous - Other         | 0                   | 833               | -833                                   | 0.00 %           | 0               | 10,000           | -10,000                                | 0.00 %          |
| R250 - Interest Income               | 401                 | 208               | 193                                    | -192.65 %        | 403             | 2,500            | -2,097                                 | -16.10 %        |
| R290 - CAW - Miscellaneous           | 0                   | 35,561            | -35,561                                | 0.00 %           | 0               | 426,900          | -426,900                               | 0.00 %          |
| R310 - Other Reimbursements          | 0                   | 2,416             | -2,416                                 | 0.00 %           | 0               | 29,000           | -29,000                                | 0.00 %          |
| R320 - Grants                        | 0                   | 16,660            | -16,660                                | 0.00 %           | 0               | 200,000          | -200,000                               | 0.00 %          |
| R510 - Operating Reserve             | 0                   | 8,688             | -8,688                                 | 0.00 %           | 0               | 104,300          | -104,300                               | 0.00 %          |
| <b>Total Revenue:</b>                | <b>415,734</b>      | <b>286,111</b>    | <b>129,624</b>                         | <b>-145.31 %</b> | <b>430,517</b>  | <b>3,434,700</b> | <b>-3,004,183</b>                      | <b>-12.53 %</b> |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                    | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|------------------|----------------------------------------|-----------------|
| <b>Expense</b>                              |                     |                   |                                        |                 |                 |                  |                                        |                 |
| <b>Level1: 100 - Personnel Costs</b>        |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 1100 - Salaries & Wages                     | 78,677              | 84,766            | 6,089                                  | 92.82 %         | 315,609         | 1,017,600        | 701,991                                | 31.02 %         |
| 1110 - Manager's Auto Allowance             | 92                  | 100               | 8                                      | 92.34 %         | 369             | 1,200            | 831                                    | 30.77 %         |
| 1120 - Manager's Deferred Comp              | 126                 | 142               | 15                                     | 89.09 %         | 568             | 1,700            | 1,132                                  | 33.40 %         |
| 1130 - Unemployment Compensation            | 0                   | 108               | 108                                    | 0.00 %          | 0               | 1,300            | 1,300                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 226                 | 267               | 41                                     | 84.60 %         | 1,428           | 3,200            | 1,772                                  | 44.62 %         |
| 1150 - Temporary Personnel                  | 869                 | 42                | -827                                   | 2,086.17 %      | 869             | 500              | -369                                   | 173.78 %        |
| 1160 - PERS Retirement                      | 7,884               | 14,369            | 6,486                                  | 54.86 %         | 116,391         | 172,500          | 56,109                                 | 67.47 %         |
| 1170 - Medical Insurance                    | 10,839              | 11,729            | 889                                    | 92.42 %         | 43,289          | 140,800          | 97,511                                 | 30.74 %         |
| 1180 - Medical Insurance - Retirees         | 2,644               | 2,074             | -570                                   | 127.46 %        | 11,311          | 24,900           | 13,589                                 | 45.43 %         |
| 1190 - Workers Compensation                 | 2,403               | 2,482             | 80                                     | 96.79 %         | 9,878           | 29,800           | 19,922                                 | 33.15 %         |
| 1200 - Life Insurance                       | 0                   | 242               | 242                                    | 0.00 %          | 537             | 2,900            | 2,363                                  | 18.51 %         |
| 1210 - Long Term Disability Insurance       | 487                 | 525               | 38                                     | 92.71 %         | 1,927           | 6,300            | 4,373                                  | 30.59 %         |
| 1220 - Short Term Disability Insurance      | 97                  | 117               | 20                                     | 82.82 %         | 383             | 1,400            | 1,017                                  | 27.34 %         |
| 1250 - Moving Expense Reimbursement         | 0                   | 0                 | 0                                      | 0.00 %          | 116             | 0                | -116                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 25                  | 50                | 25                                     | 50.10 %         | 105             | 600              | 495                                    | 17.47 %         |
| 1270 - FICA Tax Expense                     | 519                 | 292               | -228                                   | 178.05 %        | 2,437           | 3,500            | 1,063                                  | 69.63 %         |
| 1280 - Medicare Tax Expense                 | 1,215               | 1,266             | 52                                     | 95.93 %         | 5,224           | 15,200           | 9,976                                  | 34.37 %         |
| 1290 - Staff Development & Training         | 0                   | 841               | 841                                    | 0.00 %          | 2,963           | 10,100           | 7,137                                  | 29.34 %         |
| 1300 - Conference Registration              | 0                   | 125               | 125                                    | 0.00 %          | 225             | 1,500            | 1,275                                  | 14.98 %         |
| 1310 - Professional Dues                    | 0                   | 67                | 67                                     | 0.00 %          | 25              | 800              | 775                                    | 3.10 %          |
| 1320 - Personnel Recruitment                | 0                   | 225               | 225                                    | 0.00 %          | 530             | 2,700            | 2,170                                  | 19.64 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>106,101</b>      | <b>119,827</b>    | <b>13,726</b>                          | <b>88.55 %</b>  | <b>514,182</b>  | <b>1,438,500</b> | <b>924,318</b>                         | <b>35.74 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 2000 - Board Member Compensation            | 964                 | 1,291             | 327                                    | 74.65 %         | 3,895           | 15,500           | 11,605                                 | 25.13 %         |
| 2020 - Board Expenses                       | 0                   | 350               | 350                                    | 0.00 %          | 42              | 4,200            | 4,158                                  | 1.00 %          |
| 2040 - Rent                                 | 834                 | 900               | 66                                     | 92.72 %         | 3,612           | 10,800           | 7,188                                  | 33.44 %         |
| 2060 - Utilities                            | 996                 | 1,341             | 345                                    | 74.24 %         | 4,479           | 16,100           | 11,621                                 | 27.82 %         |
| 2120 - Insurance Expense                    | 1,430               | 1,574             | 144                                    | 90.84 %         | 5,721           | 18,900           | 13,179                                 | 30.27 %         |
| 2130 - Membership Dues                      | 4,116               | 841               | -3,275                                 | 489.23 %        | 4,185           | 10,100           | 5,915                                  | 41.44 %         |
| 2140 - Bank Charges                         | 145                 | 142               | -4                                     | 102.56 %        | 615             | 1,700            | 1,085                                  | 36.17 %         |
| 2150 - Office Supplies                      | 807                 | 475               | -333                                   | 170.05 %        | 3,336           | 5,700            | 2,364                                  | 58.53 %         |
| 2160 - Courier Expense                      | 235                 | 275               | 40                                     | 85.56 %         | 1,047           | 3,300            | 2,253                                  | 31.72 %         |
| 2170 - Printing/Photocopy                   | 0                   | 175               | 175                                    | 0.00 %          | 62              | 2,100            | 2,038                                  | 2.96 %          |
| 2180 - Postage & Shipping                   | 235                 | 225               | -10                                    | 104.61 %        | 1,139           | 2,700            | 1,561                                  | 42.20 %         |
| 2190 - IT Supplies/Services                 | 1,620               | 3,257             | 1,637                                  | 49.73 %         | 21,889          | 39,100           | 17,211                                 | 55.98 %         |
| 2200 - Professional Fees                    | 2,772               | 5,948             | 3,176                                  | 46.61 %         | 12,264          | 71,400           | 59,136                                 | 17.18 %         |
| 2220 - Equipment Repairs & Maintenance      | 490                 | 267               | -224                                   | 183.88 %        | 706             | 3,200            | 2,494                                  | 22.05 %         |
| 2235 - Equipment Lease                      | 407                 | 491               | 85                                     | 82.78 %         | 1,961           | 5,900            | 3,939                                  | 33.23 %         |
| 2240 - Telephone                            | 1,383               | 1,474             | 91                                     | 93.80 %         | 6,083           | 17,700           | 11,617                                 | 34.36 %         |
| 2260 - Facility Maintenance                 | 987                 | 1,341             | 354                                    | 73.62 %         | 4,027           | 16,100           | 12,073                                 | 25.01 %         |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                          | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used  | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|------------------|-----------------|------------------|----------------------------------------|-----------------|
| 2270 - Travel Expenses                            | 183                 | 883               | 700                                    | 20.67 %          | 505             | 10,600           | 10,095                                 | 4.77 %          |
| 2280 - Transportation                             | 1,367               | 858               | -509                                   | 159.29 %         | 4,219           | 10,300           | 6,081                                  | 40.96 %         |
| 2300 - Legal Services                             | 11,847              | 9,330             | -2,517                                 | 126.98 %         | 57,205          | 112,000          | 54,795                                 | 51.08 %         |
| 2380 - Meeting Expenses                           | 278                 | 200               | -78                                    | 139.20 %         | 742             | 2,400            | 1,658                                  | 30.93 %         |
| 2420 - Legal Notices                              | 0                   | 158               | 158                                    | 0.00 %           | 0               | 1,900            | 1,900                                  | 0.00 %          |
| 2460 - Public Outreach                            | 0                   | 175               | 175                                    | 0.00 %           | 225             | 2,100            | 1,875                                  | 10.70 %         |
| 2480 - Miscellaneous                              | 0                   | 125               | 125                                    | 0.00 %           | 15              | 1,500            | 1,485                                  | 1.01 %          |
| 2900 - Operating Supplies                         | 33                  | 192               | 158                                    | 17.42 %          | 159             | 2,300            | 2,141                                  | 6.91 %          |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>31,130</b>       | <b>32,287</b>     | <b>1,157</b>                           | <b>96.42 %</b>   | <b>138,132</b>  | <b>387,600</b>   | <b>249,468</b>                         | <b>35.64 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                  |                 |                  |                                        |                 |
| 3000 - Project Expenses                           | 29,966              | 58,464            | 28,498                                 | 51.26 %          | 112,249         | 701,850          | 589,601                                | 15.99 %         |
| 4000 - Fixed Asset Purchases                      | 0                   | 2,132             | 2,132                                  | 0.00 %           | 5,274           | 25,600           | 20,326                                 | 20.60 %         |
| 6000 - Contingencies                              | 0                   | 2,624             | 2,624                                  | 0.00 %           | 0               | 31,500           | 31,500                                 | 0.00 %          |
| 6500 - Reserves                                   | 0                   | 70,776            | 70,776                                 | 0.00 %           | 0               | 849,650          | 849,650                                | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>29,966</b>       | <b>133,996</b>    | <b>104,030</b>                         | <b>22.36 %</b>   | <b>117,523</b>  | <b>1,608,600</b> | <b>1,491,077</b>                       | <b>7.31 %</b>   |
| <b>Total Expense:</b>                             | <b>167,197</b>      | <b>286,111</b>    | <b>118,914</b>                         | <b>58.44 %</b>   | <b>769,837</b>  | <b>3,434,700</b> | <b>2,664,863</b>                       | <b>22.41 %</b>  |
| <b>Total Revenues</b>                             | <b>415,734</b>      | <b>286,111</b>    | <b>129,624</b>                         | <b>-145.31 %</b> | <b>430,517</b>  | <b>3,434,700</b> | <b>-3,004,183</b>                      | <b>-12.53 %</b> |
| <b>Total Fund: 24 - MITIGATION FUND:</b>          | <b>248,537</b>      | <b>0</b>          | <b>248,537</b>                         |                  | <b>-339,320</b> | <b>0</b>         | <b>-339,320</b>                        |                 |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                            | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|-------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|------------------|----------------------------------------|-----------------|
| <b>Fund: 26 - CONSERVATION FUND</b> |                     |                   |                                        |                 |                 |                  |                                        |                 |
| <b>Revenue</b>                      |                     |                   |                                        |                 |                 |                  |                                        |                 |
| R130 - User Fees                    | 651                 | 625               | 26                                     | -104.17 %       | 2,024           | 7,500            | -5,476                                 | -26.99 %        |
| R150 - Permit Processing Fee        | 17,560              | 14,578            | 2,983                                  | -120.46 %       | 74,499          | 175,000          | -100,501                               | -42.57 %        |
| R200 - Recording Fees               | 1,099               | 666               | 433                                    | -164.92 %       | 5,273           | 8,000            | -2,727                                 | -65.91 %        |
| R210 - Legal Fees                   | 171                 | 833               | -662                                   | -20.53 %        | 912             | 10,000           | -9,088                                 | -9.12 %         |
| R230 - Miscellaneous - Other        | 0                   | 0                 | 0                                      | 0.00 %          | 500             | 0                | 500                                    | 0.00 %          |
| R250 - Interest Income              | 462                 | 292               | 170                                    | -158.46 %       | 570             | 3,500            | -2,930                                 | -16.29 %        |
| R270 - CAW - Rebates                | 29,818              | 83,300            | -53,482                                | -35.80 %        | 125,162         | 1,000,000        | -874,838                               | -12.52 %        |
| R280 - CAW - Conservation           | 0                   | 27,797            | -27,797                                | 0.00 %          | 0               | 333,700          | -333,700                               | 0.00 %          |
| R310 - Other Reimbursements         | 0                   | 500               | -500                                   | 0.00 %          | 0               | 6,000            | -6,000                                 | 0.00 %          |
| R320 - Grants                       | 0                   | 1,666             | -1,666                                 | 0.00 %          | 0               | 20,000           | -20,000                                | 0.00 %          |
| R510 - Operating Reserve            | 0                   | 200               | -200                                   | 0.00 %          | 0               | 2,400            | -2,400                                 | 0.00 %          |
| R695 - Other Financing Sources      | 0                   | 83,433            | -83,433                                | 0.00 %          | 0               | 1,001,600        | -1,001,600                             | 0.00 %          |
| <b>Total Revenue:</b>               | <b>49,761</b>       | <b>213,889</b>    | <b>-164,129</b>                        | <b>-23.26 %</b> | <b>208,940</b>  | <b>2,567,700</b> | <b>-2,358,760</b>                      | <b>-8.14 %</b>  |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                    | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget   | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|----------------|----------------------------------------|-----------------|
| <b>Expense</b>                              |                     |                   |                                        |                 |                 |                |                                        |                 |
| <b>Level1: 100 - Personnel Costs</b>        |                     |                   |                                        |                 |                 |                |                                        |                 |
| 1100 - Salaries & Wages                     | 42,834              | 46,556            | 3,723                                  | 92.00 %         | 175,082         | 558,900        | 383,818                                | 31.33 %         |
| 1110 - Manager's Auto Allowance             | 92                  | 100               | 8                                      | 92.34 %         | 369             | 1,200          | 831                                    | 30.77 %         |
| 1120 - Manager's Deferred Comp              | 126                 | 142               | 15                                     | 89.09 %         | 568             | 1,700          | 1,132                                  | 33.40 %         |
| 1130 - Unemployment Compensation            | 0                   | 58                | 58                                     | 0.00 %          | 0               | 700            | 700                                    | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 226                 | 267               | 41                                     | 84.60 %         | 1,428           | 3,200          | 1,772                                  | 44.62 %         |
| 1150 - Temporary Personnel                  | 3,803               | 3,357             | -446                                   | 113.30 %        | 13,213          | 40,300         | 27,087                                 | 32.79 %         |
| 1160 - PERS Retirement                      | 4,071               | 7,247             | 3,176                                  | 56.17 %         | 57,520          | 87,000         | 29,480                                 | 66.11 %         |
| 1170 - Medical Insurance                    | 6,755               | 7,489             | 734                                    | 90.20 %         | 27,943          | 89,900         | 61,957                                 | 31.08 %         |
| 1180 - Medical Insurance - Retirees         | 1,700               | 1,158             | -542                                   | 146.79 %        | 7,272           | 13,900         | 6,628                                  | 52.31 %         |
| 1190 - Workers Compensation                 | 162                 | 208               | 46                                     | 77.90 %         | 718             | 2,500          | 1,782                                  | 28.71 %         |
| 1200 - Life Insurance                       | 0                   | 117               | 117                                    | 0.00 %          | 282             | 1,400          | 1,118                                  | 20.14 %         |
| 1210 - Long Term Disability Insurance       | 272                 | 300               | 28                                     | 90.62 %         | 1,102           | 3,600          | 2,498                                  | 30.62 %         |
| 1220 - Short Term Disability Insurance      | 54                  | 67                | 13                                     | 80.99 %         | 219             | 800            | 581                                    | 27.38 %         |
| 1260 - Employee Assistance Program          | 16                  | 33                | 17                                     | 47.87 %         | 69              | 400            | 331                                    | 17.31 %         |
| 1270 - FICA Tax Expense                     | 38                  | 83                | 45                                     | 46.12 %         | 146             | 1,000          | 854                                    | 14.64 %         |
| 1280 - Medicare Tax Expense                 | 599                 | 708               | 109                                    | 84.58 %         | 2,659           | 8,500          | 5,841                                  | 31.28 %         |
| 1290 - Staff Development & Training         | 0                   | 758               | 758                                    | 0.00 %          | 1,112           | 9,100          | 7,988                                  | 12.22 %         |
| 1300 - Conference Registration              | 580                 | 133               | -447                                   | 435.17 %        | 1,544           | 1,600          | 56                                     | 96.53 %         |
| 1310 - Professional Dues                    | 100                 | 50                | -50                                    | 200.08 %        | 116             | 600            | 484                                    | 19.32 %         |
| 1320 - Personnel Recruitment                | 0                   | 150               | 150                                    | 0.00 %          | 325             | 1,800          | 1,475                                  | 18.05 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>61,428</b>       | <b>68,981</b>     | <b>7,553</b>                           | <b>89.05 %</b>  | <b>291,687</b>  | <b>828,100</b> | <b>536,413</b>                         | <b>35.22 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                |                                        |                 |
| 2000 - Board Member Compensation            | 620                 | 833               | 213                                    | 74.39 %         | 2,361           | 10,000         | 7,639                                  | 23.61 %         |
| 2020 - Board Expenses                       | 0                   | 225               | 225                                    | 0.00 %          | 27              | 2,700          | 2,673                                  | 1.00 %          |
| 2040 - Rent                                 | 200                 | 225               | 25                                     | 89.08 %         | 952             | 2,700          | 1,748                                  | 35.26 %         |
| 2060 - Utilities                            | 622                 | 850               | 228                                    | 73.22 %         | 2,802           | 10,200         | 7,398                                  | 27.47 %         |
| 2120 - Insurance Expense                    | 919                 | 1,016             | 97                                     | 90.47 %         | 3,678           | 12,200         | 8,523                                  | 30.14 %         |
| 2130 - Membership Dues                      | 2,856               | 950               | -1,906                                 | 300.75 %        | 3,772           | 11,400         | 7,628                                  | 33.08 %         |
| 2140 - Bank Charges                         | 93                  | 92                | -2                                     | 101.90 %        | 405             | 1,100          | 695                                    | 36.78 %         |
| 2150 - Office Supplies                      | 534                 | 325               | -209                                   | 164.26 %        | 1,840           | 3,900          | 2,060                                  | 47.18 %         |
| 2160 - Courier Expense                      | 151                 | 175               | 24                                     | 86.43 %         | 673             | 2,100          | 1,427                                  | 32.04 %         |
| 2170 - Printing/Photocopy                   | 0                   | 525               | 525                                    | 0.00 %          | 40              | 6,300          | 6,260                                  | 0.63 %          |
| 2180 - Postage & Shipping                   | 151                 | 133               | -18                                    | 113.48 %        | 627             | 1,600          | 973                                    | 39.19 %         |
| 2190 - IT Supplies/Services                 | 1,041               | 2,083             | 1,041                                  | 50.00 %         | 13,651          | 25,000         | 11,349                                 | 54.60 %         |
| 2200 - Professional Fees                    | 1,782               | 3,823             | 2,041                                  | 46.61 %         | 7,884           | 45,900         | 38,016                                 | 17.18 %         |
| 2220 - Equipment Repairs & Maintenance      | 315                 | 167               | -148                                   | 189.13 %        | 454             | 2,000          | 1,546                                  | 22.68 %         |
| 2235 - Equipment Lease                      | 227                 | 317               | 89                                     | 71.74 %         | 1,118           | 3,800          | 2,682                                  | 29.41 %         |
| 2240 - Telephone                            | 866                 | 941               | 76                                     | 91.96 %         | 3,376           | 11,300         | 7,924                                  | 29.87 %         |
| 2260 - Facility Maintenance                 | 635                 | 791               | 157                                    | 80.21 %         | 2,562           | 9,500          | 6,938                                  | 26.97 %         |
| 2270 - Travel Expenses                      | 1,852               | 1,075             | -778                                   | 172.36 %        | 4,232           | 12,900         | 8,668                                  | 32.81 %         |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                          | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|------------------|----------------------------------------|-----------------|
| 2280 - Transportation                             | 20                  | 500               | 480                                    | 4.00 %          | 291             | 6,000            | 5,709                                  | 4.85 %          |
| 2300 - Legal Services                             | 0                   | 3,998             | 3,998                                  | 0.00 %          | 14,831          | 48,000           | 33,169                                 | 30.90 %         |
| 2380 - Meeting Expenses                           | 206                 | 325               | 119                                    | 63.43 %         | 403             | 3,900            | 3,497                                  | 10.34 %         |
| 2420 - Legal Notices                              | 0                   | 58                | 58                                     | 0.00 %          | 0               | 700              | 700                                    | 0.00 %          |
| 2460 - Public Outreach                            | 243                 | 117               | -126                                   | 208.37 %        | 387             | 1,400            | 1,013                                  | 27.68 %         |
| 2480 - Miscellaneous                              | 0                   | 83                | 83                                     | 0.00 %          | 10              | 1,000            | 990                                    | 0.97 %          |
| 2500 - Tax Administration Fee                     | 0                   | 600               | 600                                    | 0.00 %          | 0               | 7,200            | 7,200                                  | 0.00 %          |
| 2900 - Operating Supplies                         | 21                  | 1,225             | 1,203                                  | 1.75 %          | 7,896           | 14,700           | 6,804                                  | 53.71 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>13,355</b>       | <b>21,450</b>     | <b>8,095</b>                           | <b>62.26 %</b>  | <b>74,270</b>   | <b>257,500</b>   | <b>183,230</b>                         | <b>28.84 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 3000 - Project Expenses                           | 46,799              | 115,929           | 69,129                                 | 40.37 %         | 164,124         | 1,391,700        | 1,227,576                              | 11.79 %         |
| 4000 - Fixed Asset Purchases                      | 0                   | 5,839             | 5,839                                  | 0.00 %          | 4,237           | 70,100           | 65,863                                 | 6.04 %          |
| 6000 - Contingencies                              | 0                   | 1,691             | 1,691                                  | 0.00 %          | 0               | 20,300           | 20,300                                 | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>46,799</b>       | <b>123,459</b>    | <b>76,660</b>                          | <b>37.91 %</b>  | <b>168,361</b>  | <b>1,482,100</b> | <b>1,313,739</b>                       | <b>11.36 %</b>  |
| <b>Total Expense:</b>                             | <b>121,582</b>      | <b>213,889</b>    | <b>92,307</b>                          | <b>56.84 %</b>  | <b>534,319</b>  | <b>2,567,700</b> | <b>2,033,381</b>                       | <b>20.81 %</b>  |
| <b>Total Revenues</b>                             | <b>49,761</b>       | <b>213,889</b>    | <b>-164,129</b>                        | <b>-23.26 %</b> | <b>208,940</b>  | <b>2,567,700</b> | <b>-2,358,760</b>                      | <b>-8.14 %</b>  |
| <b>Total Fund: 26 - CONSERVATION FUND:</b>        | <b>-71,821</b>      | <b>0</b>          | <b>-71,821</b>                         |                 | <b>-325,379</b> | <b>0</b>         | <b>-325,379</b>                        |                 |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                              | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|------------------|----------------------------------------|-----------------|
| <b>Fund: 35 - WATER SUPPLY FUND</b>   |                     |                   |                                        |                 |                 |                  |                                        |                 |
| <b>Revenue</b>                        |                     |                   |                                        |                 |                 |                  |                                        |                 |
| R100 - Water Supply Charge            | 0                   | 283,220           | -283,220                               | 0.00 %          | -2,376          | 3,400,000        | -3,402,376                             | 0.07 %          |
| R120 - Property Taxes Revenues        | 0                   | 133,280           | -133,280                               | 0.00 %          | 0               | 1,600,000        | -1,600,000                             | 0.00 %          |
| R140 - Connection Charges             | 30,052              | 17,701            | 12,351                                 | -169.77 %       | 104,575         | 212,500          | -107,925                               | -49.21 %        |
| R220 - Copy Fee                       | 19                  | 0                 | 19                                     | 0.00 %          | 112             | 0                | 112                                    | 0.00 %          |
| R230 - Miscellaneous - Other          | 0                   | 833               | -833                                   | 0.00 %          | 456             | 10,000           | -9,544                                 | -4.56 %         |
| R240 - Insurance Refunds              | 290                 | 0                 | 290                                    | 0.00 %          | 290             | 0                | 290                                    | 0.00 %          |
| R250 - Interest Income                | 2,317               | 1,166             | 1,151                                  | -198.70 %       | -3,548          | 14,000           | -17,548                                | 25.35 %         |
| R265 - CAW - Los Padres Reimbursement | 0                   | 41,650            | -41,650                                | 0.00 %          | 0               | 500,000          | -500,000                               | 0.00 %          |
| R300 - Watermaster                    | 0                   | 6,214             | -6,214                                 | 0.00 %          | 0               | 74,600           | -74,600                                | 0.00 %          |
| 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                   | 9,196             | -9,196                                 | 0.00 %          | 0               | 110,400          | -110,400                               | 0.00 %          |
| R510 - Operating Reserve              | 0                   | 134,725           | -134,725                               | 0.00 %          | 0               | 1,617,350        | -1,617,350                             | 0.00 %          |
| R695 - Other Financing Sources        | 0                   | -83,433           | 83,433                                 | 0.00 %          | 0               | -1,001,600       | 1,001,600                              | 0.00 %          |
| <b>Total Revenue:</b>                 | <b>32,678</b>       | <b>546,302</b>    | <b>-513,624</b>                        | <b>-5.98 %</b>  | <b>99,508</b>   | <b>6,558,250</b> | <b>-6,458,742</b>                      | <b>-1.52 %</b>  |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                    | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|------------------|----------------------------------------|-----------------|
| <b>Expense</b>                              |                     |                   |                                        |                 |                 |                  |                                        |                 |
| <b>Level1: 100 - Personnel Costs</b>        |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 1100 - Salaries & Wages                     | 61,765              | 69,156            | 7,391                                  | 89.31 %         | 255,655         | 830,200          | 574,545                                | 30.79 %         |
| 1110 - Manager's Auto Allowance             | 277                 | 300               | 23                                     | 92.34 %         | 1,108           | 3,600            | 2,492                                  | 30.77 %         |
| 1120 - Manager's Deferred Comp              | 378                 | 417               | 38                                     | 90.86 %         | 1,703           | 5,000            | 3,297                                  | 34.06 %         |
| 1130 - Unemployment Compensation            | 0                   | 83                | 83                                     | 0.00 %          | 0               | 1,000            | 1,000                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 232                 | 275               | 43                                     | 84.51 %         | 2,335           | 3,300            | 965                                    | 70.74 %         |
| 1150 - Temporary Personnel                  | 641                 | 33                | -608                                   | 1,924.70 %      | 641             | 400              | -241                                   | 160.33 %        |
| 1160 - PERS Retirement                      | 6,355               | 12,337            | 5,982                                  | 51.51 %         | 101,096         | 148,100          | 47,004                                 | 68.26 %         |
| 1170 - Medical Insurance                    | 7,860               | 8,597             | 737                                    | 91.43 %         | 30,461          | 103,200          | 72,739                                 | 29.52 %         |
| 1180 - Medical Insurance - Retirees         | 1,951               | 1,591             | -360                                   | 122.65 %        | 8,349           | 19,100           | 10,751                                 | 43.71 %         |
| 1190 - Workers Compensation                 | 1,017               | 1,358             | 341                                    | 74.87 %         | 4,910           | 16,300           | 11,390                                 | 30.12 %         |
| 1200 - Life Insurance                       | 0                   | 183               | 183                                    | 0.00 %          | 382             | 2,200            | 1,818                                  | 17.37 %         |
| 1210 - Long Term Disability Insurance       | 354                 | 400               | 46                                     | 88.44 %         | 1,427           | 4,800            | 3,373                                  | 29.74 %         |
| 1220 - Short Term Disability Insurance      | 70                  | 100               | 30                                     | 70.19 %         | 283             | 1,200            | 917                                    | 23.58 %         |
| 1260 - Employee Assistance Program          | 18                  | 42                | 24                                     | 42.64 %         | 76              | 500              | 424                                    | 15.25 %         |
| 1270 - FICA Tax Expense                     | 58                  | 83                | 25                                     | 69.51 %         | 307             | 1,000            | 693                                    | 30.69 %         |
| 1280 - Medicare Tax Expense                 | 760                 | 1,025             | 265                                    | 74.13 %         | 3,311           | 12,300           | 8,989                                  | 26.92 %         |
| 1290 - Staff Development & Training         | 0                   | 741               | 741                                    | 0.00 %          | 100             | 8,900            | 8,800                                  | 1.13 %          |
| 1300 - Conference Registration              | 0                   | 108               | 108                                    | 0.00 %          | 166             | 1,300            | 1,134                                  | 12.76 %         |
| 1310 - Professional Dues                    | 240                 | 67                | -173                                   | 360.14 %        | 258             | 800              | 542                                    | 32.29 %         |
| 1320 - Personnel Recruitment                | 0                   | 167               | 167                                    | 0.00 %          | 373             | 2,000            | 1,627                                  | 18.65 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>81,976</b>       | <b>97,061</b>     | <b>15,086</b>                          | <b>84.46 %</b>  | <b>412,941</b>  | <b>1,165,200</b> | <b>752,259</b>                         | <b>35.44 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 2000 - Board Member Compensation            | 711                 | 958               | 247                                    | 74.27 %         | 2,924           | 11,500           | 8,576                                  | 25.43 %         |
| 2020 - Board Expenses                       | 30                  | 258               | 228                                    | 11.62 %         | 61              | 3,100            | 3,039                                  | 1.97 %          |
| 2040 - Rent                                 | 753                 | 808               | 55                                     | 93.13 %         | 3,222           | 9,700            | 6,478                                  | 33.22 %         |
| 2060 - Utilities                            | 742                 | 991               | 249                                    | 74.87 %         | 3,326           | 11,900           | 8,574                                  | 27.95 %         |
| 2120 - Insurance Expense                    | 1,056               | 1,166             | 111                                    | 90.51 %         | 4,222           | 14,000           | 9,778                                  | 30.16 %         |
| 2130 - Membership Dues                      | 3,038               | 633               | -2,405                                 | 479.88 %        | 3,089           | 7,600            | 4,511                                  | 40.65 %         |
| 2140 - Bank Charges                         | 113                 | 100               | -13                                    | 113.16 %        | 390             | 1,200            | 810                                    | 32.46 %         |
| 2150 - Office Supplies                      | 596                 | 367               | -229                                   | 162.59 %        | 2,681           | 4,400            | 1,719                                  | 60.93 %         |
| 2160 - Courier Expense                      | 174                 | 200               | 26                                     | 86.83 %         | 773             | 2,400            | 1,627                                  | 32.19 %         |
| 2170 - Printing/Photocopy                   | 0                   | 125               | 125                                    | 0.00 %          | 46              | 1,500            | 1,454                                  | 3.06 %          |
| 2180 - Postage & Shipping                   | 174                 | 175               | 1                                      | 99.27 %         | 824             | 2,100            | 1,276                                  | 39.23 %         |
| 2190 - IT Supplies/Services                 | 1,195               | 2,407             | 1,212                                  | 49.66 %         | 16,377          | 28,900           | 12,523                                 | 56.67 %         |
| 2200 - Professional Fees                    | 2,093               | 4,390             | 2,297                                  | 47.68 %         | 9,099           | 52,700           | 43,601                                 | 17.27 %         |
| 2220 - Equipment Repairs & Maintenance      | 362                 | 192               | -170                                   | 188.83 %        | 521             | 2,300            | 1,779                                  | 22.65 %         |
| 2235 - Equipment Lease                      | 312                 | 358               | 46                                     | 87.17 %         | 1,482           | 4,300            | 2,818                                  | 34.45 %         |
| 2240 - Telephone                            | 969                 | 1,158             | 189                                    | 83.72 %         | 3,832           | 13,900           | 10,068                                 | 27.57 %         |
| 2260 - Facility Maintenance                 | 729                 | 1,025             | 296                                    | 71.12 %         | 2,981           | 12,300           | 9,319                                  | 24.24 %         |
| 2270 - Travel Expenses                      | 191                 | 716               | 525                                    | 26.73 %         | 541             | 8,600            | 8,059                                  | 6.29 %          |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 10/31/2016**

| Level...                                          | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity   | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|-------------------|------------------|----------------------------------------|-----------------|
| 2280 - Transportation                             | 90                  | 858               | 768                                    | 10.53 %         | 414               | 10,300           | 9,886                                  | 4.02 %          |
| 2300 - Legal Services                             | 0                   | 19,992            | 19,992                                 | 0.00 %          | 57,615            | 240,000          | 182,385                                | 24.01 %         |
| 2380 - Meeting Expenses                           | 225                 | 150               | -75                                    | 149.83 %        | 530               | 1,800            | 1,270                                  | 29.42 %         |
| 2420 - Legal Notices                              | 0                   | 142               | 142                                    | 0.00 %          | 0                 | 1,700            | 1,700                                  | 0.00 %          |
| 2460 - Public Outreach                            | 677                 | 133               | -544                                   | 507.95 %        | 843               | 1,600            | 757                                    | 52.68 %         |
| 2480 - Miscellaneous                              | 189                 | 92                | -98                                    | 206.74 %        | 201               | 1,100            | 899                                    | 18.24 %         |
| 2500 - Tax Administration Fee                     | 0                   | 1,066             | 1,066                                  | 0.00 %          | 0                 | 12,800           | 12,800                                 | 0.00 %          |
| 2900 - Operating Supplies                         | 25                  | 150               | 125                                    | 16.43 %         | 428               | 1,800            | 1,372                                  | 23.78 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>14,444</b>       | <b>38,610</b>     | <b>24,165</b>                          | <b>37.41 %</b>  | <b>116,421</b>    | <b>463,500</b>   | <b>347,079</b>                         | <b>25.12 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                   |                  |                                        |                 |
| 3000 - Project Expenses                           | 78,836              | 387,891           | 309,055                                | 20.32 %         | 311,642           | 4,656,550        | 4,344,908                              | 6.69 %          |
| 4000 - Fixed Asset Purchases                      | 1,284               | 1,649             | 365                                    | 77.88 %         | 5,315             | 19,800           | 14,485                                 | 26.84 %         |
| 5000 - Debt Service                               | 0                   | 19,159            | 19,159                                 | 0.00 %          | 0                 | 230,000          | 230,000                                | 0.00 %          |
| 6000 - Contingencies                              | 0                   | 1,933             | 1,933                                  | 0.00 %          | 0                 | 23,200           | 23,200                                 | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>80,120</b>       | <b>410,632</b>    | <b>330,511</b>                         | <b>19.51 %</b>  | <b>316,957</b>    | <b>4,929,550</b> | <b>4,612,593</b>                       | <b>6.43 %</b>   |
| <b>Total Expense:</b>                             | <b>176,540</b>      | <b>546,302</b>    | <b>369,762</b>                         | <b>32.32 %</b>  | <b>846,319</b>    | <b>6,558,250</b> | <b>5,711,931</b>                       | <b>12.90 %</b>  |
| <b>Total Revenues</b>                             | <b>32,678</b>       | <b>546,302</b>    | <b>-513,624</b>                        | <b>-5.98 %</b>  | <b>99,508</b>     | <b>6,558,250</b> | <b>-6,458,742</b>                      | <b>-1.52 %</b>  |
| <b>Total Fund: 35 - WATER SUPPLY FUND:</b>        | <b>-143,862</b>     | <b>0</b>          | <b>-143,862</b>                        |                 | <b>-746,811</b>   | <b>0</b>         | <b>-746,811</b>                        |                 |
| <b>Report Total:</b>                              | <b>32,854</b>       | <b>0</b>          | <b>32,854</b>                          |                 | <b>-1,411,509</b> | <b>0</b>         | <b>-1,411,509</b>                      |                 |

**EXHIBIT 7-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2016-2017 Period Ending: 10/31/2016

**Fund Summary**

| Fund                   | October<br>Activity | October<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity | Total Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|------------------------|---------------------|-------------------|----------------------------------------|-----------------|-----------------|--------------|----------------------------------------|-----------------|
| 24 - MITIGATION FUND   | 248,537             | 0                 | 248,537                                |                 | -339,320        | 0            | -339,320                               |                 |
| 26 - CONSERVATION FUND | -71,821             | 0                 | -71,821                                |                 | -325,379        | 0            | -325,379                               |                 |
| 35 - WATER SUPPLY FUND | -143,862            | 0                 | -143,862                               |                 | -746,811        | 0            | -746,811                               |                 |
| Report Total:          | 32,854              | 0.01              | 32,854                                 |                 | -1,411,509      | 0            | -1,411,509                             |                 |