

**EXHIBIT 4-E**

Monterey Peninsula Water Management Dist

# Statement of Revenue Over Expense - No Decimals

## Group Summary

For Fiscal: 2016-2017 Period Ending: 01/31/2017

| Level...                              | January<br>Activity | January<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 %          | 2,037,436        | 3,400,000         | -1,362,564                             | -59.92 %        |
| R110 - Mitigation Revenue             | 204,741             | 209,791           | -5,050                                 | -97.59 %        | 1,023,703        | 2,518,500         | -1,494,797                             | -40.65 %        |
| R120 - Property Taxes Revenues        | 0                   | 133,280           | -133,280                               | 0.00 %          | 988,762          | 1,600,000         | -611,238                               | -61.80 %        |
| R130 - User Fees                      | 3,515               | 7,914             | -4,398                                 | -44.42 %        | 28,731           | 95,000            | -66,269                                | -30.24 %        |
| R140 - Connection Charges             | -5,325              | 17,701            | -23,027                                | 30.08 %         | 132,546          | 212,500           | -79,954                                | -62.37 %        |
| R150 - Permit Processing Fee          | 15,174              | 14,578            | 597                                    | -104.09 %       | 121,863          | 175,000           | -53,137                                | -69.64 %        |
| R160 - Well Registration Fee          | 25                  | 0                 | 25                                     | 0.00 %          | 1,225            | 0                 | 1,225                                  | 0.00 %          |
| R180 - River Work Permit Application  | 0                   | 0                 | 0                                      | 0.00 %          | 25               | 0                 | 25                                     | 0.00 %          |
| R190 - WDS Permits Rule 21            | 2,366               | 4,665             | -2,299                                 | -50.72 %        | 11,609           | 56,000            | -44,391                                | -20.73 %        |
| R200 - Recording Fees                 | 625                 | 666               | -41                                    | -93.79 %        | 7,547            | 8,000             | -453                                   | -94.34 %        |
| R210 - Legal Fees                     | 171                 | 833               | -662                                   | -20.53 %        | 1,368            | 10,000            | -8,632                                 | -13.68 %        |
| R220 - Copy Fee                       | 0                   | 0                 | 0                                      | 0.00 %          | 150              | 0                 | 150                                    | 0.00 %          |
| R230 - Miscellaneous - Other          | 4,563               | 1,666             | 2,897                                  | -273.90 %       | 5,675            | 20,000            | -14,325                                | -28.38 %        |
| R240 - Insurance Refunds              | 0                   | 0                 | 0                                      | 0.00 %          | 290              | 0                 | 290                                    | 0.00 %          |
| R250 - Interest Income                | 2,526               | 1,666             | 860                                    | -151.61 %       | 1,931            | 20,000            | -18,069                                | -9.66 %         |
| R265 - CAW - Los Padres Reimbursement | 0                   | 41,650            | -41,650                                | 0.00 %          | 0                | 500,000           | -500,000                               | 0.00 %          |
| R270 - CAW - Rebates                  | 55,634              | 83,300            | -27,666                                | -66.79 %        | 269,006          | 1,000,000         | -730,994                               | -26.90 %        |
| 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 %          | -805             | 330,400           | -331,205                               | 0.24 %          |
| 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>284,014</b>      | <b>1,046,302</b>  | <b>-762,288</b>                        | <b>-27.14 %</b> | <b>4,631,063</b> | <b>12,560,650</b> | <b>-7,929,587</b>                      | <b>-36.87 %</b> |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                    | January<br>Activity | January<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                     | 214,704             | 200,478           | -14,226                                | 107.10 %        | 1,300,928        | 2,406,700        | 1,105,772                              | 54.05 %         |
| 1110 - Manager's Auto Allowance             | 462                 | 500               | 38                                     | 92.34 %         | 3,231            | 6,000            | 2,769                                  | 53.84 %         |
| 1120 - Manager's Deferred Comp              | 631                 | 700               | 69                                     | 90.14 %         | 4,731            | 8,400            | 3,669                                  | 56.32 %         |
| 1130 - Unemployment Compensation            | 0                   | 250               | 250                                    | 0.00 %          | 0                | 3,000            | 3,000                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 0                   | 808               | 808                                    | 0.00 %          | 6,557            | 9,700            | 3,143                                  | 67.59 %         |
| 1150 - Temporary Personnel                  | 3,569               | 3,432             | -137                                   | 104.00 %        | 31,805           | 41,200           | 9,395                                  | 77.20 %         |
| 1160 - PERS Retirement                      | 17,113              | 33,953            | 16,840                                 | 50.40 %         | 325,928          | 407,600          | 81,672                                 | 79.96 %         |
| 1170 - Medical Insurance                    | 26,641              | 27,814            | 1,172                                  | 95.78 %         | 179,243          | 333,900          | 154,657                                | 53.68 %         |
| 1180 - Medical Insurance - Retirees         | 7,486               | 4,823             | -2,662                                 | 155.20 %        | 48,530           | 57,900           | 9,370                                  | 83.82 %         |
| 1190 - Workers Compensation                 | 3,448               | 4,048             | 600                                    | 85.17 %         | 25,534           | 48,600           | 23,066                                 | 52.54 %         |
| 1200 - Life Insurance                       | 359                 | 541               | 182                                    | 66.30 %         | 2,771            | 6,500            | 3,730                                  | 42.62 %         |
| 1210 - Long Term Disability Insurance       | 1,079               | 1,225             | 145                                    | 88.14 %         | 7,674            | 14,700           | 7,026                                  | 52.20 %         |
| 1220 - Short Term Disability Insurance      | 214                 | 283               | 69                                     | 75.66 %         | 1,523            | 3,400            | 1,877                                  | 44.81 %         |
| 1230 - Other Benefits                       | 787                 | 0                 | -787                                   | 0.00 %          | 787              | 0                | -787                                   | 0.00 %          |
| 1250 - Moving Expense Reimbursement         | 0                   | 0                 | 0                                      | 0.00 %          | 116              | 0                | -116                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 59                  | 125               | 66                                     | 47.02 %         | 427              | 1,500            | 1,073                                  | 28.44 %         |
| 1270 - FICA Tax Expense                     | 258                 | 458               | 200                                    | 56.29 %         | 4,017            | 5,500            | 1,483                                  | 73.03 %         |
| 1280 - Medicare Tax Expense                 | 3,021               | 2,999             | -22                                    | 100.74 %        | 26,002           | 36,000           | 9,998                                  | 72.23 %         |
| 1290 - Staff Development & Training         | 0                   | 2,341             | 2,341                                  | 0.00 %          | 7,231            | 28,100           | 20,869                                 | 25.73 %         |
| 1300 - Conference Registration              | 0                   | 367               | 367                                    | 0.00 %          | 2,580            | 4,400            | 1,820                                  | 58.64 %         |
| 1310 - Professional Dues                    | 262                 | 183               | -79                                    | 142.97 %        | 826              | 2,200            | 1,374                                  | 37.55 %         |
| 1320 - Personnel Recruitment                | 0                   | 541               | 541                                    | 0.00 %          | 1,882            | 6,500            | 4,619                                  | 28.95 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>280,093</b>      | <b>285,869</b>    | <b>5,776</b>                           | <b>97.98 %</b>  | <b>1,982,320</b> | <b>3,431,800</b> | <b>1,449,480</b>                       | <b>57.76 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 2000 - Board Member Compensation            | 2,295               | 3,082             | 787                                    | 74.46 %         | 14,580           | 37,000           | 22,420                                 | 39.41 %         |
| 2020 - Board Expenses                       | 675                 | 833               | 158                                    | 81.03 %         | 2,305            | 10,000           | 7,695                                  | 23.05 %         |
| 2040 - Rent                                 | 2,182               | 1,933             | -249                                   | 112.91 %        | 13,542           | 23,200           | 9,658                                  | 58.37 %         |
| 2060 - Utilities                            | 2,404               | 3,182             | 778                                    | 75.55 %         | 17,573           | 38,200           | 20,627                                 | 46.00 %         |
| 2120 - Insurance Expense                    | 3,405               | 3,757             | 352                                    | 90.64 %         | 23,835           | 45,100           | 21,265                                 | 52.85 %         |
| 2130 - Membership Dues                      | 925                 | 2,424             | 1,499                                  | 38.16 %         | 24,395           | 29,100           | 4,705                                  | 83.83 %         |
| 2140 - Bank Charges                         | 388                 | 333               | -54                                    | 116.32 %        | 2,499            | 4,000            | 1,501                                  | 62.46 %         |
| 2150 - Office Supplies                      | 1,041               | 1,166             | 125                                    | 89.29 %         | 11,218           | 14,000           | 2,782                                  | 80.13 %         |
| 2160 - Courier Expense                      | 465                 | 650               | 185                                    | 71.57 %         | 4,184            | 7,800            | 3,616                                  | 53.64 %         |
| 2170 - Printing/Photocopy                   | 0                   | 825               | 825                                    | 0.00 %          | 148              | 9,900            | 9,752                                  | 1.50 %          |
| 2180 - Postage & Shipping                   | 1,275               | 533               | -741                                   | 239.08 %        | 4,162            | 6,400            | 2,238                                  | 65.03 %         |
| 2190 - IT Supplies/Services                 | 1,382               | 7,747             | 6,365                                  | 17.84 %         | 61,163           | 93,000           | 31,837                                 | 65.77 %         |
| 2200 - Professional Fees                    | 28,558              | 14,161            | -14,397                                | 201.67 %        | 112,873          | 170,000          | 57,127                                 | 66.40 %         |
| 2220 - Equipment Repairs & Maintenance      | 1,160               | 625               | -535                                   | 185.70 %        | 2,840            | 7,500            | 4,660                                  | 37.87 %         |
| 2235 - Equipment Lease                      | 1,321               | 1,166             | -155                                   | 113.28 %        | 8,189            | 14,000           | 5,811                                  | 58.50 %         |
| 2240 - Telephone                            | 3,622               | 3,574             | -48                                    | 101.35 %        | 23,071           | 42,900           | 19,829                                 | 53.78 %         |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                          | January<br>Activity | January<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity  | Total Budget      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|------------------|-------------------|----------------------------------------|-----------------|
| 2260 - Facility Maintenance                       | 1,951               | 3,157             | 1,206                                  | 61.79 %         | 18,576           | 37,900            | 19,324                                 | 49.01 %         |
| 2270 - Travel Expenses                            | 915                 | 2,674             | 1,759                                  | 34.23 %         | 8,718            | 32,100            | 23,382                                 | 27.16 %         |
| 2280 - Transportation                             | 5,840               | 2,216             | -3,624                                 | 263.57 %        | 13,330           | 26,600            | 13,270                                 | 50.11 %         |
| 2300 - Legal Services                             | 20,724              | 33,320            | 12,596                                 | 62.20 %         | 227,120          | 400,000           | 172,880                                | 56.78 %         |
| 2380 - Meeting Expenses                           | 160                 | 675               | 515                                    | 23.71 %         | 2,445            | 8,100             | 5,655                                  | 30.19 %         |
| 2420 - Legal Notices                              | 0                   | 358               | 358                                    | 0.00 %          | 0                | 4,300             | 4,300                                  | 0.00 %          |
| 2460 - Public Outreach                            | 127                 | 425               | 297                                    | 29.98 %         | 1,662            | 5,100             | 3,438                                  | 32.60 %         |
| 2480 - Miscellaneous                              | 0                   | 300               | 300                                    | 0.00 %          | 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                         | 537                 | 1,566             | 1,029                                  | 34.31 %         | 10,245           | 18,800            | 8,555                                  | 54.50 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>81,352</b>       | <b>92,346</b>     | <b>10,994</b>                          | <b>88.09 %</b>  | <b>608,902</b>   | <b>1,108,600</b>  | <b>499,698</b>                         | <b>54.93 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                  |                   |                                        |                 |
| 3000 - Project Expenses                           | 165,672             | 562,283           | 396,611                                | 29.46 %         | 1,487,303        | 6,750,100         | 5,262,797                              | 22.03 %         |
| 4000 - Fixed Asset Purchases                      | 4,134               | 9,621             | 5,487                                  | 42.97 %         | 20,069           | 115,500           | 95,431                                 | 17.38 %         |
| 5000 - Debt Service                               | 0                   | 19,159            | 19,159                                 | 0.00 %          | 70,424           | 230,000           | 159,576                                | 30.62 %         |
| 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>169,806</b>      | <b>668,087</b>    | <b>498,281</b>                         | <b>25.42 %</b>  | <b>1,577,795</b> | <b>8,020,250</b>  | <b>6,442,455</b>                       | <b>19.67 %</b>  |
| <b>Total Expense:</b>                             | <b>531,251</b>      | <b>1,046,302</b>  | <b>515,051</b>                         | <b>50.77 %</b>  | <b>4,169,017</b> | <b>12,560,650</b> | <b>8,391,633</b>                       | <b>33.19 %</b>  |
| <b>Report Total:</b>                              | <b>-247,237</b>     | <b>0</b>          | <b>-247,237</b>                        |                 | <b>462,046</b>   | <b>0</b>          | <b>462,046</b>                         |                 |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2016-2017 Period Ending: 01/31/2017

**Fund Summary**

| <b>Fund</b>            | <b>January<br/>Activity</b> | <b>January<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   | 29,234                      | 0                         | 29,234                                          |                         | -245,628                | 0                   | -245,628                                        |                         |
| 26 - CONSERVATION FUND | -73,563                     | 0                         | -73,563                                         |                         | 76,697                  | 0                   | 76,697                                          |                         |
| 35 - WATER SUPPLY FUND | -202,907                    | 0                         | -202,907                                        |                         | 630,977                 | 0                   | 630,977                                         |                         |
| <b>Report Total:</b>   | <b>-247,237</b>             | <b>0.01</b>               | <b>-247,237</b>                                 |                         | <b>462,046</b>          | <b>0</b>            | <b>462,046</b>                                  |                         |

**EXHIBIT 4-E**

Monterey Peninsula Water Management Dist

**Statement of Revenue Over Expense - No Decimals****Group Summary**

For Fiscal: 2016-2017 Period Ending: 01/31/2017

| Level...                             | January<br>Activity | January<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            | 204,741             | 209,791           | -5,050                                 | -97.59 %        | 1,023,703        | 2,518,500        | -1,494,797                             | -40.65 %        |
| R130 - User Fees                     | 2,967               | 7,289             | -4,321                                 | -40.71 %        | 24,255           | 87,500           | -63,245                                | -27.72 %        |
| R160 - Well Registration Fee         | 25                  | 0                 | 25                                     | 0.00 %          | 1,225            | 0                | 1,225                                  | 0.00 %          |
| R180 - River Work Permit Application | 0                   | 0                 | 0                                      | 0.00 %          | 25               | 0                | 25                                     | 0.00 %          |
| R190 - WDS Permits Rule 21           | 2,366               | 4,665             | -2,299                                 | -50.72 %        | 11,609           | 56,000           | -44,391                                | -20.73 %        |
| R230 - Miscellaneous - Other         | 4,163               | 833               | 3,330                                  | -499.77 %       | 4,163            | 10,000           | -5,837                                 | -41.63 %        |
| R250 - Interest Income               | 118                 | 208               | -90                                    | -56.76 %        | 527              | 2,500            | -1,973                                 | -21.08 %        |
| 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 %          | -805             | 200,000          | -200,805                               | 0.40 %          |
| R510 - Operating Reserve             | 0                   | 8,688             | -8,688                                 | 0.00 %          | 0                | 104,300          | -104,300                               | 0.00 %          |
| <b>Total Revenue:</b>                | <b>214,380</b>      | <b>286,111</b>    | <b>-71,730</b>                         | <b>-74.93 %</b> | <b>1,064,703</b> | <b>3,434,700</b> | <b>-2,369,997</b>                      | <b>-31.00 %</b> |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                    | January<br>Activity | January<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                     | 86,212              | 84,766            | -1,446                                 | 101.71 %        | 548,059         | 1,017,600        | 469,541                                | 53.86 %         |
| 1110 - Manager's Auto Allowance             | 92                  | 100               | 8                                      | 92.34 %         | 646             | 1,200            | 554                                    | 53.84 %         |
| 1120 - Manager's Deferred Comp              | 126                 | 142               | 15                                     | 89.09 %         | 946             | 1,700            | 754                                    | 55.66 %         |
| 1130 - Unemployment Compensation            | 0                   | 108               | 108                                    | 0.00 %          | 0               | 1,300            | 1,300                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 0                   | 267               | 267                                    | 0.00 %          | 1,879           | 3,200            | 1,321                                  | 58.71 %         |
| 1150 - Temporary Personnel                  | 0                   | 42                | 42                                     | 0.00 %          | 3,585           | 500              | -3,085                                 | 717.03 %        |
| 1160 - PERS Retirement                      | 7,245               | 14,369            | 7,124                                  | 50.42 %         | 138,173         | 172,500          | 34,327                                 | 80.10 %         |
| 1170 - Medical Insurance                    | 10,873              | 11,729            | 856                                    | 92.70 %         | 75,893          | 140,800          | 64,907                                 | 53.90 %         |
| 1180 - Medical Insurance - Retirees         | 3,144               | 2,074             | -1,070                                 | 151.57 %        | 20,383          | 24,900           | 4,517                                  | 81.86 %         |
| 1190 - Workers Compensation                 | 2,131               | 2,482             | 352                                    | 85.83 %         | 16,415          | 29,800           | 13,385                                 | 55.08 %         |
| 1200 - Life Insurance                       | 174                 | 242               | 68                                     | 71.91 %         | 1,272           | 2,900            | 1,628                                  | 43.87 %         |
| 1210 - Long Term Disability Insurance       | 466                 | 525               | 59                                     | 88.82 %         | 3,340           | 6,300            | 2,960                                  | 53.01 %         |
| 1220 - Short Term Disability Insurance      | 93                  | 117               | 24                                     | 79.36 %         | 663             | 1,400            | 737                                    | 47.37 %         |
| 1230 - Other Benefits                       | 331                 | 0                 | -331                                   | 0.00 %          | 331             | 0                | -331                                   | 0.00 %          |
| 1250 - Moving Expense Reimbursement         | 0                   | 0                 | 0                                      | 0.00 %          | 116             | 0                | -116                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 24                  | 50                | 26                                     | 48.42 %         | 179             | 600              | 421                                    | 29.84 %         |
| 1270 - FICA Tax Expense                     | 156                 | 292               | 135                                    | 53.61 %         | 3,302           | 3,500            | 198                                    | 94.36 %         |
| 1280 - Medicare Tax Expense                 | 1,251               | 1,266             | 15                                     | 98.79 %         | 11,535          | 15,200           | 3,665                                  | 75.89 %         |
| 1290 - Staff Development & Training         | 0                   | 841               | 841                                    | 0.00 %          | 3,560           | 10,100           | 6,540                                  | 35.25 %         |
| 1300 - Conference Registration              | 0                   | 125               | 125                                    | 0.00 %          | 496             | 1,500            | 1,004                                  | 33.04 %         |
| 1310 - Professional Dues                    | 0                   | 67                | 67                                     | 0.00 %          | 190             | 800              | 610                                    | 23.72 %         |
| 1320 - Personnel Recruitment                | 0                   | 225               | 225                                    | 0.00 %          | 857             | 2,700            | 1,843                                  | 31.74 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>112,317</b>      | <b>119,827</b>    | <b>7,510</b>                           | <b>93.73 %</b>  | <b>831,818</b>  | <b>1,438,500</b> | <b>606,682</b>                         | <b>57.83 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 2000 - Board Member Compensation            | 964                 | 1,291             | 327                                    | 74.65 %         | 6,163           | 15,500           | 9,337                                  | 39.76 %         |
| 2020 - Board Expenses                       | 284                 | 350               | 66                                     | 81.03 %         | 956             | 4,200            | 3,245                                  | 22.75 %         |
| 2040 - Rent                                 | 1,032               | 900               | -132                                   | 114.67 %        | 6,312           | 10,800           | 4,488                                  | 58.44 %         |
| 2060 - Utilities                            | 1,016               | 1,341             | 325                                    | 75.75 %         | 7,421           | 16,100           | 8,679                                  | 46.09 %         |
| 2120 - Insurance Expense                    | 1,430               | 1,574             | 144                                    | 90.84 %         | 10,011          | 18,900           | 8,889                                  | 52.97 %         |
| 2130 - Membership Dues                      | 389                 | 841               | 453                                    | 46.18 %         | 9,792           | 10,100           | 308                                    | 96.95 %         |
| 2140 - Bank Charges                         | 151                 | 142               | -9                                     | 106.60 %        | 1,053           | 1,700            | 647                                    | 61.92 %         |
| 2150 - Office Supplies                      | 439                 | 475               | 35                                     | 92.53 %         | 4,730           | 5,700            | 970                                    | 82.98 %         |
| 2160 - Courier Expense                      | 195                 | 275               | 80                                     | 71.05 %         | 1,757           | 3,300            | 1,543                                  | 53.25 %         |
| 2170 - Printing/Photocopy                   | 0                   | 175               | 175                                    | 0.00 %          | 62              | 2,100            | 2,038                                  | 2.96 %          |
| 2180 - Postage & Shipping                   | 535                 | 225               | -310                                   | 238.02 %        | 1,799           | 2,700            | 901                                    | 66.64 %         |
| 2190 - IT Supplies/Services                 | 581                 | 3,257             | 2,676                                  | 17.82 %         | 25,773          | 39,100           | 13,327                                 | 65.91 %         |
| 2200 - Professional Fees                    | 11,994              | 5,948             | -6,047                                 | 201.67 %        | 47,387          | 71,400           | 24,013                                 | 66.37 %         |
| 2220 - Equipment Repairs & Maintenance      | 487                 | 267               | -221                                   | 182.80 %        | 1,193           | 3,200            | 2,007                                  | 37.28 %         |
| 2235 - Equipment Lease                      | 568                 | 491               | -77                                    | 115.58 %        | 3,521           | 5,900            | 2,379                                  | 59.68 %         |
| 2240 - Telephone                            | 1,542               | 1,474             | -68                                    | 104.58 %        | 10,417          | 17,700           | 7,283                                  | 58.85 %         |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                          | January<br>Activity | January<br>Budget | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used | YTD<br>Activity  | Total Budget     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---------------------------------------------------|---------------------|-------------------|----------------------------------------|-----------------|------------------|------------------|----------------------------------------|-----------------|
| 2260 - Facility Maintenance                       | 819                 | 1,341             | 522                                    | 61.09 %         | 7,809            | 16,100           | 8,291                                  | 48.50 %         |
| 2270 - Travel Expenses                            | 295                 | 883               | 588                                    | 33.39 %         | 1,347            | 10,600           | 9,253                                  | 12.70 %         |
| 2280 - Transportation                             | 5,602               | 858               | -4,744                                 | 652.94 %        | 11,977           | 10,300           | -1,677                                 | 116.28 %        |
| 2300 - Legal Services                             | 9,506               | 9,330             | -176                                   | 101.89 %        | 107,590          | 112,000          | 4,410                                  | 96.06 %         |
| 2380 - Meeting Expenses                           | 67                  | 200               | 133                                    | 33.61 %         | 1,055            | 2,400            | 1,345                                  | 43.94 %         |
| 2420 - Legal Notices                              | 0                   | 158               | 158                                    | 0.00 %          | 0                | 1,900            | 1,900                                  | 0.00 %          |
| 2460 - Public Outreach                            | 52                  | 175               | 123                                    | 29.59 %         | 310              | 2,100            | 1,790                                  | 14.77 %         |
| 2480 - Miscellaneous                              | 0                   | 125               | 125                                    | 0.00 %          | 15               | 1,500            | 1,485                                  | 1.01 %          |
| 2900 - Operating Supplies                         | 82                  | 192               | 109                                    | 43.02 %         | 372              | 2,300            | 1,928                                  | 16.19 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>38,030</b>       | <b>32,287</b>     | <b>-5,743</b>                          | <b>117.79 %</b> | <b>268,820</b>   | <b>387,600</b>   | <b>118,780</b>                         | <b>69.36 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 3000 - Project Expenses                           | 33,064              | 58,464            | 25,400                                 | 56.55 %         | 201,574          | 701,850          | 500,276                                | 28.72 %         |
| 4000 - Fixed Asset Purchases                      | 1,736               | 2,132             | 396                                    | 81.42 %         | 8,119            | 25,600           | 17,481                                 | 31.72 %         |
| 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>34,800</b>       | <b>133,996</b>    | <b>99,196</b>                          | <b>25.97 %</b>  | <b>209,693</b>   | <b>1,608,600</b> | <b>1,398,907</b>                       | <b>13.04 %</b>  |
| <b>Total Expense:</b>                             | <b>185,147</b>      | <b>286,111</b>    | <b>100,964</b>                         | <b>64.71 %</b>  | <b>1,310,331</b> | <b>3,434,700</b> | <b>2,124,369</b>                       | <b>38.15 %</b>  |
| <b>Total Revenues</b>                             | <b>214,380</b>      | <b>286,111</b>    | <b>-71,730</b>                         | <b>-74.93 %</b> | <b>1,064,703</b> | <b>3,434,700</b> | <b>-2,369,997</b>                      | <b>-31.00 %</b> |
| <b>Total Fund: 24 - MITIGATION FUND:</b>          | <b>29,234</b>       | <b>0</b>          | <b>29,234</b>                          |                 | <b>-245,628</b>  | <b>0</b>         | <b>-245,628</b>                        |                 |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                            | January<br>Activity | January<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>                      |                     |                   |                                        |                 |                  |                  |                                        |                 |
| R120 - Property Taxes Revenues      | 0                   | 0                 | 0                                      | 0.00 %          | 618,965          | 0                | 618,965                                | 0.00 %          |
| R130 - User Fees                    | 548                 | 625               | -77                                    | -87.65 %        | 4,476            | 7,500            | -3,024                                 | -59.68 %        |
| R150 - Permit Processing Fee        | 15,174              | 14,578            | 597                                    | -104.09 %       | 121,863          | 175,000          | -53,137                                | -69.64 %        |
| R200 - Recording Fees               | 625                 | 666               | -41                                    | -93.79 %        | 7,547            | 8,000            | -453                                   | -94.34 %        |
| R210 - Legal Fees                   | 171                 | 833               | -662                                   | -20.53 %        | 1,368            | 10,000           | -8,632                                 | -13.68 %        |
| R230 - Miscellaneous - Other        | 0                   | 0                 | 0                                      | 0.00 %          | 500              | 0                | 500                                    | 0.00 %          |
| R250 - Interest Income              | 142                 | 292               | -149                                   | -48.74 %        | 727              | 3,500            | -2,773                                 | -20.78 %        |
| R270 - CAW - Rebates                | 55,634              | 83,300            | -27,666                                | -66.79 %        | 269,006          | 1,000,000        | -730,994                               | -26.90 %        |
| 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>72,294</b>       | <b>213,889</b>    | <b>-141,596</b>                        | <b>-33.80 %</b> | <b>1,024,452</b> | <b>2,567,700</b> | <b>-1,543,248</b>                      | <b>-39.90 %</b> |



**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                    | January<br>Activity | January<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                     | 52,655              | 46,556            | -6,099                                 | 113.10 %        | 306,437         | 558,900        | 252,463                                | 54.83 %         |
| 1110 - Manager's Auto Allowance             | 92                  | 100               | 8                                      | 92.34 %         | 646             | 1,200          | 554                                    | 53.84 %         |
| 1120 - Manager's Deferred Comp              | 126                 | 142               | 15                                     | 89.09 %         | 946             | 1,700          | 754                                    | 55.66 %         |
| 1130 - Unemployment Compensation            | 0                   | 58                | 58                                     | 0.00 %          | 0               | 700            | 700                                    | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 0                   | 267               | 267                                    | 0.00 %          | 1,879           | 3,200          | 1,321                                  | 58.71 %         |
| 1150 - Temporary Personnel                  | 3,569               | 3,357             | -212                                   | 106.32 %        | 25,389          | 40,300         | 14,911                                 | 63.00 %         |
| 1160 - PERS Retirement                      | 3,715               | 7,247             | 3,532                                  | 51.26 %         | 68,716          | 87,000         | 18,284                                 | 78.98 %         |
| 1170 - Medical Insurance                    | 6,788               | 7,489             | 701                                    | 90.64 %         | 48,209          | 89,900         | 41,691                                 | 53.63 %         |
| 1180 - Medical Insurance - Retirees         | 2,021               | 1,158             | -863                                   | 174.55 %        | 13,103          | 13,900         | 797                                    | 94.27 %         |
| 1190 - Workers Compensation                 | 181                 | 208               | 27                                     | 86.96 %         | 1,197           | 2,500          | 1,303                                  | 47.88 %         |
| 1200 - Life Insurance                       | 77                  | 117               | 40                                     | 65.64 %         | 639             | 1,400          | 761                                    | 45.67 %         |
| 1210 - Long Term Disability Insurance       | 248                 | 300               | 52                                     | 82.77 %         | 1,861           | 3,600          | 1,739                                  | 51.70 %         |
| 1220 - Short Term Disability Insurance      | 49                  | 67                | 17                                     | 73.96 %         | 370             | 800            | 430                                    | 46.22 %         |
| 1230 - Other Benefits                       | 212                 | 0                 | -212                                   | 0.00 %          | 212             | 0              | -212                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 15                  | 33                | 18                                     | 45.44 %         | 116             | 400            | 284                                    | 29.01 %         |
| 1270 - FICA Tax Expense                     | 38                  | 83                | 45                                     | 46.12 %         | 237             | 1,000          | 763                                    | 23.68 %         |
| 1280 - Medicare Tax Expense                 | 761                 | 708               | -53                                    | 107.51 %        | 5,012           | 8,500          | 3,488                                  | 58.96 %         |
| 1290 - Staff Development & Training         | 0                   | 758               | 758                                    | 0.00 %          | 3,014           | 9,100          | 6,086                                  | 33.12 %         |
| 1300 - Conference Registration              | 0                   | 133               | 133                                    | 0.00 %          | 1,719           | 1,600          | -119                                   | 107.41 %        |
| 1310 - Professional Dues                    | 262                 | 50                | -212                                   | 524.21 %        | 378             | 600            | 222                                    | 62.99 %         |
| 1320 - Personnel Recruitment                | 0                   | 150               | 150                                    | 0.00 %          | 325             | 1,800          | 1,475                                  | 18.05 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>70,811</b>       | <b>68,981</b>     | <b>-1,830</b>                          | <b>102.65 %</b> | <b>480,405</b>  | <b>828,100</b> | <b>347,695</b>                         | <b>58.01 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                |                                        |                 |
| 2000 - Board Member Compensation            | 620                 | 833               | 213                                    | 74.39 %         | 3,819           | 10,000         | 6,181                                  | 38.19 %         |
| 2020 - Board Expenses                       | 182                 | 225               | 43                                     | 81.03 %         | 614             | 2,700          | 2,086                                  | 22.75 %         |
| 2040 - Rent                                 | 200                 | 225               | 25                                     | 89.08 %         | 1,553           | 2,700          | 1,147                                  | 57.52 %         |
| 2060 - Utilities                            | 628                 | 850               | 222                                    | 73.91 %         | 4,629           | 10,200         | 5,571                                  | 45.38 %         |
| 2120 - Insurance Expense                    | 919                 | 1,016             | 97                                     | 90.47 %         | 6,436           | 12,200         | 5,764                                  | 52.75 %         |
| 2130 - Membership Dues                      | 250                 | 950               | 700                                    | 26.30 %         | 7,376           | 11,400         | 4,024                                  | 64.70 %         |
| 2140 - Bank Charges                         | 132                 | 92                | -41                                    | 144.49 %        | 721             | 1,100          | 379                                    | 65.58 %         |
| 2150 - Office Supplies                      | 275                 | 325               | 50                                     | 84.69 %         | 2,793           | 3,900          | 1,107                                  | 71.62 %         |
| 2160 - Courier Expense                      | 126                 | 175               | 49                                     | 71.77 %         | 1,130           | 2,100          | 970                                    | 53.79 %         |
| 2170 - Printing/Photocopy                   | 0                   | 525               | 525                                    | 0.00 %          | 40              | 6,300          | 6,260                                  | 0.63 %          |
| 2180 - Postage & Shipping                   | 344                 | 133               | -211                                   | 258.21 %        | 1,051           | 1,600          | 549                                    | 65.71 %         |
| 2190 - IT Supplies/Services                 | 343                 | 2,083             | 1,739                                  | 16.48 %         | 16,117          | 25,000         | 8,883                                  | 64.47 %         |
| 2200 - Professional Fees                    | 7,711               | 3,823             | -3,887                                 | 201.67 %        | 30,463          | 45,900         | 15,437                                 | 66.37 %         |
| 2220 - Equipment Repairs & Maintenance      | 313                 | 167               | -147                                   | 188.03 %        | 767             | 2,000          | 1,233                                  | 38.35 %         |
| 2235 - Equipment Lease                      | 328                 | 317               | -12                                    | 103.74 %        | 2,012           | 3,800          | 1,788                                  | 52.96 %         |
| 2240 - Telephone                            | 934                 | 941               | 7                                      | 99.26 %         | 5,846           | 11,300         | 5,455                                  | 51.73 %         |
| 2260 - Facility Maintenance                 | 527                 | 791               | 265                                    | 66.56 %         | 4,994           | 9,500          | 4,506                                  | 52.57 %         |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                          | January<br>Activity | January<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                            | 288                 | 1,075             | 786                                    | 26.85 %         | 5,828            | 12,900           | 7,073                                  | 45.17 %         |
| 2280 - Transportation                             | 107                 | 500               | 393                                    | 21.41 %         | 508              | 6,000            | 5,493                                  | 8.46 %          |
| 2300 - Legal Services                             | 3,544               | 3,998             | 455                                    | 88.63 %         | 28,646           | 48,000           | 19,355                                 | 59.68 %         |
| 2380 - Meeting Expenses                           | 43                  | 325               | 282                                    | 13.30 %         | 622              | 3,900            | 3,278                                  | 15.96 %         |
| 2420 - Legal Notices                              | 0                   | 58                | 58                                     | 0.00 %          | 0                | 700              | 700                                    | 0.00 %          |
| 2460 - Public Outreach                            | 36                  | 117               | 81                                     | 30.58 %         | 445              | 1,400            | 955                                    | 31.77 %         |
| 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                         | 394                 | 1,225             | 831                                    | 32.17 %         | 9,384            | 14,700           | 5,316                                  | 63.84 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>18,245</b>       | <b>21,450</b>     | <b>3,205</b>                           | <b>85.06 %</b>  | <b>135,803</b>   | <b>257,500</b>   | <b>121,697</b>                         | <b>52.74 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 3000 - Project Expenses                           | 55,684              | 115,929           | 60,244                                 | 48.03 %         | 326,194          | 1,391,700        | 1,065,506                              | 23.44 %         |
| 4000 - Fixed Asset Purchases                      | 1,116               | 5,839             | 4,723                                  | 19.11 %         | 5,353            | 70,100           | 64,747                                 | 7.64 %          |
| 6000 - Contingencies                              | 0                   | 1,691             | 1,691                                  | 0.00 %          | 0                | 20,300           | 20,300                                 | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>56,801</b>       | <b>123,459</b>    | <b>66,658</b>                          | <b>46.01 %</b>  | <b>331,547</b>   | <b>1,482,100</b> | <b>1,150,553</b>                       | <b>22.37 %</b>  |
| <b>Total Expense:</b>                             | <b>145,857</b>      | <b>213,889</b>    | <b>68,033</b>                          | <b>68.19 %</b>  | <b>947,755</b>   | <b>2,567,700</b> | <b>1,619,945</b>                       | <b>36.91 %</b>  |
| <b>Total Revenues</b>                             | <b>72,294</b>       | <b>213,889</b>    | <b>-141,596</b>                        | <b>-33.80 %</b> | <b>1,024,452</b> | <b>2,567,700</b> | <b>-1,543,248</b>                      | <b>-39.90 %</b> |
| <b>Total Fund: 26 - CONSERVATION FUND:</b>        | <b>-73,563</b>      | <b>0</b>          | <b>-73,563</b>                         |                 | <b>76,697</b>    | <b>0</b>         | <b>76,697</b>                          |                 |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                              | January<br>Activity | January<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 %          | 2,037,436        | 3,400,000        | -1,362,564                             | -59.92 %        |
| R120 - Property Taxes Revenues        | 0                   | 133,280           | -133,280                               | 0.00 %          | 369,797          | 1,600,000        | -1,230,203                             | -23.11 %        |
| R140 - Connection Charges             | -5,325              | 17,701            | -23,027                                | 30.08 %         | 132,546          | 212,500          | -79,954                                | -62.37 %        |
| R220 - Copy Fee                       | 0                   | 0                 | 0                                      | 0.00 %          | 150              | 0                | 150                                    | 0.00 %          |
| R230 - Miscellaneous - Other          | 400                 | 833               | -433                                   | -48.02 %        | 1,012            | 10,000           | -8,988                                 | -10.12 %        |
| R240 - Insurance Refunds              | 0                   | 0                 | 0                                      | 0.00 %          | 290              | 0                | 290                                    | 0.00 %          |
| R250 - Interest Income                | 2,266               | 1,166             | 1,099                                  | -194.27 %       | 677              | 14,000           | -13,323                                | -4.84 %         |
| 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>-2,660</b>       | <b>546,302</b>    | <b>-548,962</b>                        | <b>0.49 %</b>   | <b>2,541,908</b> | <b>6,558,250</b> | <b>-4,016,342</b>                      | <b>-38.76 %</b> |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                    | January<br>Activity | January<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                     | 75,836              | 69,156            | -6,681                                 | 109.66 %        | 446,432         | 830,200          | 383,768                                | 53.77 %         |
| 1110 - Manager's Auto Allowance             | 277                 | 300               | 23                                     | 92.34 %         | 1,938           | 3,600            | 1,662                                  | 53.85 %         |
| 1120 - Manager's Deferred Comp              | 378                 | 417               | 38                                     | 90.86 %         | 2,838           | 5,000            | 2,162                                  | 56.77 %         |
| 1130 - Unemployment Compensation            | 0                   | 83                | 83                                     | 0.00 %          | 0               | 1,000            | 1,000                                  | 0.00 %          |
| 1140 - Insurance Opt-Out Supplemental       | 0                   | 275               | 275                                    | 0.00 %          | 2,799           | 3,300            | 501                                    | 84.82 %         |
| 1150 - Temporary Personnel                  | 0                   | 33                | 33                                     | 0.00 %          | 2,831           | 400              | -2,431                                 | 707.76 %        |
| 1160 - PERS Retirement                      | 6,153               | 12,337            | 6,183                                  | 49.88 %         | 119,040         | 148,100          | 29,060                                 | 80.38 %         |
| 1170 - Medical Insurance                    | 8,981               | 8,597             | -384                                   | 104.47 %        | 55,141          | 103,200          | 48,059                                 | 53.43 %         |
| 1180 - Medical Insurance - Retirees         | 2,321               | 1,591             | -729                                   | 145.85 %        | 15,044          | 19,100           | 4,056                                  | 78.77 %         |
| 1190 - Workers Compensation                 | 1,136               | 1,358             | 221                                    | 83.70 %         | 7,922           | 16,300           | 8,378                                  | 48.60 %         |
| 1200 - Life Insurance                       | 109                 | 183               | 75                                     | 59.34 %         | 859             | 2,200            | 1,341                                  | 39.04 %         |
| 1210 - Long Term Disability Insurance       | 365                 | 400               | 35                                     | 91.29 %         | 2,473           | 4,800            | 2,327                                  | 51.53 %         |
| 1220 - Short Term Disability Insurance      | 72                  | 100               | 28                                     | 72.47 %         | 490             | 1,200            | 710                                    | 40.87 %         |
| 1230 - Other Benefits                       | 244                 | 0                 | -244                                   | 0.00 %          | 244             | 0                | -244                                   | 0.00 %          |
| 1260 - Employee Assistance Program          | 19                  | 42                | 22                                     | 46.60 %         | 131             | 500              | 369                                    | 26.30 %         |
| 1270 - FICA Tax Expense                     | 63                  | 83                | 20                                     | 75.83 %         | 478             | 1,000            | 522                                    | 47.76 %         |
| 1280 - Medicare Tax Expense                 | 1,009               | 1,025             | 16                                     | 98.47 %         | 9,455           | 12,300           | 2,845                                  | 76.87 %         |
| 1290 - Staff Development & Training         | 0                   | 741               | 741                                    | 0.00 %          | 657             | 8,900            | 8,243                                  | 7.38 %          |
| 1300 - Conference Registration              | 0                   | 108               | 108                                    | 0.00 %          | 366             | 1,300            | 934                                    | 28.14 %         |
| 1310 - Professional Dues                    | 0                   | 67                | 67                                     | 0.00 %          | 258             | 800              | 542                                    | 32.29 %         |
| 1320 - Personnel Recruitment                | 0                   | 167               | 167                                    | 0.00 %          | 700             | 2,000            | 1,300                                  | 34.98 %         |
| <b>Total Level1: 100 - Personnel Costs:</b> | <b>96,965</b>       | <b>97,061</b>     | <b>97</b>                              | <b>99.90 %</b>  | <b>670,097</b>  | <b>1,165,200</b> | <b>495,103</b>                         | <b>57.51 %</b>  |
| <b>Level1: 200 - Supplies and Services</b>  |                     |                   |                                        |                 |                 |                  |                                        |                 |
| 2000 - Board Member Compensation            | 711                 | 958               | 247                                    | 74.27 %         | 4,598           | 11,500           | 6,902                                  | 39.98 %         |
| 2020 - Board Expenses                       | 209                 | 258               | 49                                     | 81.03 %         | 735             | 3,100            | 2,365                                  | 23.72 %         |
| 2040 - Rent                                 | 950                 | 808               | -142                                   | 117.58 %        | 5,677           | 9,700            | 4,023                                  | 58.53 %         |
| 2060 - Utilities                            | 760                 | 991               | 231                                    | 76.67 %         | 5,524           | 11,900           | 6,376                                  | 46.42 %         |
| 2120 - Insurance Expense                    | 1,056               | 1,166             | 111                                    | 90.51 %         | 7,389           | 14,000           | 6,611                                  | 52.78 %         |
| 2130 - Membership Dues                      | 287                 | 633               | 346                                    | 45.29 %         | 7,227           | 7,600            | 373                                    | 95.10 %         |
| 2140 - Bank Charges                         | 104                 | 100               | -4                                     | 104.27 %        | 724             | 1,200            | 476                                    | 60.37 %         |
| 2150 - Office Supplies                      | 327                 | 367               | 40                                     | 89.17 %         | 3,695           | 4,400            | 705                                    | 83.98 %         |
| 2160 - Courier Expense                      | 144                 | 200               | 56                                     | 72.10 %         | 1,297           | 2,400            | 1,103                                  | 54.04 %         |
| 2170 - Printing/Photocopy                   | 0                   | 125               | 125                                    | 0.00 %          | 46              | 1,500            | 1,454                                  | 3.06 %          |
| 2180 - Postage & Shipping                   | 395                 | 175               | -220                                   | 225.87 %        | 1,311           | 2,100            | 789                                    | 62.43 %         |
| 2190 - IT Supplies/Services                 | 459                 | 2,407             | 1,949                                  | 19.05 %         | 19,273          | 28,900           | 9,627                                  | 66.69 %         |
| 2200 - Professional Fees                    | 8,853               | 4,390             | -4,463                                 | 201.67 %        | 35,023          | 52,700           | 17,677                                 | 66.46 %         |
| 2220 - Equipment Repairs & Maintenance      | 360                 | 192               | -168                                   | 187.72 %        | 881             | 2,300            | 1,419                                  | 38.28 %         |
| 2235 - Equipment Lease                      | 425                 | 358               | -66                                    | 118.55 %        | 2,656           | 4,300            | 1,644                                  | 61.76 %         |
| 2240 - Telephone                            | 1,146               | 1,158             | 12                                     | 98.94 %         | 6,809           | 13,900           | 7,091                                  | 48.98 %         |
| 2260 - Facility Maintenance                 | 605                 | 1,025             | 420                                    | 59.02 %         | 5,773           | 12,300           | 6,527                                  | 46.94 %         |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals****For Fiscal: 2016-2017 Period Ending: 01/31/2017**

| Level...                                          | January<br>Activity | January<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                            | 332                 | 716               | 384                                    | 46.37 %         | 1,544            | 8,600            | 7,056                                  | 17.96 %         |
| 2280 - Transportation                             | 131                 | 858               | 727                                    | 15.28 %         | 846              | 10,300           | 9,454                                  | 8.22 %          |
| 2300 - Legal Services                             | 7,674               | 19,992            | 12,318                                 | 38.39 %         | 90,885           | 240,000          | 149,115                                | 37.87 %         |
| 2380 - Meeting Expenses                           | 50                  | 150               | 100                                    | 33.08 %         | 768              | 1,800            | 1,032                                  | 42.69 %         |
| 2420 - Legal Notices                              | 0                   | 142               | 142                                    | 0.00 %          | 0                | 1,700            | 1,700                                  | 0.00 %          |
| 2460 - Public Outreach                            | 40                  | 133               | 93                                     | 29.97 %         | 908              | 1,600            | 692                                    | 56.72 %         |
| 2480 - Miscellaneous                              | 0                   | 92                | 92                                     | 0.00 %          | 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                         | 61                  | 150               | 89                                     | 40.57 %         | 489              | 1,800            | 1,311                                  | 27.15 %         |
| <b>Total Level1: 200 - Supplies and Services:</b> | <b>25,078</b>       | <b>38,610</b>     | <b>13,532</b>                          | <b>64.95 %</b>  | <b>204,279</b>   | <b>463,500</b>   | <b>259,221</b>                         | <b>44.07 %</b>  |
| <b>Level1: 300 - Other Expenses</b>               |                     |                   |                                        |                 |                  |                  |                                        |                 |
| 3000 - Project Expenses                           | 76,924              | 387,891           | 310,967                                | 19.83 %         | 959,535          | 4,656,550        | 3,697,015                              | 20.61 %         |
| 4000 - Fixed Asset Purchases                      | 1,282               | 1,649             | 368                                    | 77.70 %         | 6,596            | 19,800           | 13,204                                 | 33.31 %         |
| 5000 - Debt Service                               | 0                   | 19,159            | 19,159                                 | 0.00 %          | 70,424           | 230,000          | 159,576                                | 30.62 %         |
| 6000 - Contingencies                              | 0                   | 1,933             | 1,933                                  | 0.00 %          | 0                | 23,200           | 23,200                                 | 0.00 %          |
| <b>Total Level1: 300 - Other Expenses:</b>        | <b>78,205</b>       | <b>410,632</b>    | <b>332,426</b>                         | <b>19.05 %</b>  | <b>1,036,555</b> | <b>4,929,550</b> | <b>3,892,995</b>                       | <b>21.03 %</b>  |
| <b>Total Expense:</b>                             | <b>200,247</b>      | <b>546,302</b>    | <b>346,055</b>                         | <b>36.66 %</b>  | <b>1,910,931</b> | <b>6,558,250</b> | <b>4,647,319</b>                       | <b>29.14 %</b>  |
| <b>Total Revenues</b>                             | <b>-2,660</b>       | <b>546,302</b>    | <b>-548,962</b>                        | <b>0.49 %</b>   | <b>2,541,908</b> | <b>6,558,250</b> | <b>-4,016,342</b>                      | <b>-38.76 %</b> |
| <b>Total Fund: 35 - WATER SUPPLY FUND:</b>        | <b>-202,907</b>     | <b>0</b>          | <b>-202,907</b>                        |                 | <b>630,977</b>   | <b>0</b>         | <b>630,977</b>                         |                 |
| <b>Report Total:</b>                              | <b>-247,237</b>     | <b>0</b>          | <b>-247,237</b>                        |                 | <b>462,046</b>   | <b>0</b>         | <b>462,046</b>                         |                 |

**EXHIBIT 4-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2016-2017 Period Ending: 01/31/2017

**Fund Summary**

| <b>Fund</b>            | <b>January<br/>Activity</b> | <b>January<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   | 29,234                      | 0                         | 29,234                                          |                         | -245,628                | 0                   | -245,628                                        |                         |
| 26 - CONSERVATION FUND | -73,563                     | 0                         | -73,563                                         |                         | 76,697                  | 0                   | 76,697                                          |                         |
| 35 - WATER SUPPLY FUND | -202,907                    | 0                         | -202,907                                        |                         | 630,977                 | 0                   | 630,977                                         |                         |
| <b>Report Total:</b>   | <b>-247,237</b>             | <b>0.01</b>               | <b>-247,237</b>                                 |                         | <b>462,046</b>          | <b>0</b>            | <b>462,046</b>                                  |                         |