

EXHIBIT 5-E

Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals

Group Summary

For Fiscal: 2017-2018 Period Ending: 12/31/2017

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	2,059,657	283,220	1,776,437	-727.23 %	2,059,657	3,400,000	-1,340,343	-60.58 %
R120 - Property Taxes Revenues	1,057,937	145,775	912,162	-725.73 %	1,057,937	1,750,000	-692,063	-60.45 %
R130 - User Fees	467,649	285,303	182,346	-163.91 %	2,076,168	3,425,000	-1,348,832	-60.62 %
R140 - Connection Charges	26,195	20,825	5,370	-125.79 %	252,896	250,000	2,896	-101.16 %
R150 - Permit Processing Fee	17,704	14,578	3,127	-121.45 %	120,570	175,000	-54,430	-68.90 %
R160 - Well Registration Fee	125	0	125	0.00 %	1,425	0	1,425	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	2,610	4,665	-2,055	-55.95 %	9,210	56,000	-46,790	-16.45 %
R200 - Recording Fees	642	800	-158	-80.28 %	4,884	9,600	-4,716	-50.88 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	1,578	16,000	-14,422	-9.86 %
R220 - Copy Fee	17	0	17	0.00 %	67	0	67	0.00 %
R230 - Miscellaneous - Other	1,468	1,666	-198	-88.13 %	16,695	20,000	-3,305	-83.47 %
R250 - Interest Income	5,639	1,666	3,973	-338.45 %	13,435	20,000	-6,565	-67.18 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	43,733	-43,733	0.00 %	0	525,000	-525,000	0.00 %
R270 - CAW - Rebates	61,947	41,650	20,297	-148.73 %	225,326	500,000	-274,674	-45.07 %
R290 - CAW - Miscellaneous	0	2,582	-2,582	0.00 %	0	31,000	-31,000	0.00 %
R300 - Watermaster	0	6,214	-6,214	0.00 %	18,805	74,600	-55,795	-25.21 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	2,441	-2,441	0.00 %	0	29,300	-29,300	0.00 %
R320 - Grants	18,043	104,125	-86,082	-17.33 %	18,043	1,250,000	-1,231,957	-1.44 %
R510 - Operating Reserve	0	71,130	-71,130	0.00 %	0	853,900	-853,900	0.00 %
Total Revenue:	3,719,633	1,086,299	2,633,334	-342.41 %	5,876,720	13,040,800	-7,164,080	-45.06 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	194,238	208,417	14,179	93.20 %	1,158,967	2,502,000	1,343,033	46.32 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	1,385	6,000	4,615	23.08 %
1120 - Manager's Deferred Comp	677	700	23	96.74 %	2,031	8,400	6,369	24.18 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1150 - Temporary Personnel	2,829	3,915	1,086	72.27 %	27,172	47,000	19,828	57.81 %
1160 - PERS Retirement	19,031	37,443	18,412	50.83 %	354,762	449,500	94,738	78.92 %
1170 - Medical Insurance	27,250	27,531	280	98.98 %	160,789	330,500	169,711	48.65 %
1180 - Medical Insurance - Retirees	6,471	6,747	276	95.91 %	45,927	81,000	35,073	56.70 %
1190 - Workers Compensation	3,905	4,240	335	92.10 %	25,178	50,900	25,722	49.46 %
1200 - Life Insurance	378	450	72	84.03 %	1,881	5,400	3,519	34.83 %
1210 - Long Term Disability Insurance	1,155	1,200	45	96.29 %	6,841	14,400	7,559	47.50 %
1220 - Short Term Disability Insurance	229	275	46	83.40 %	1,358	3,300	1,942	41.15 %
1230 - Other Benefits	85	100	15	85.03 %	170	1,200	1,030	14.17 %
1260 - Employee Assistance Program	59	125	66	47.02 %	347	1,500	1,153	23.11 %
1270 - FICA Tax Expense	528	566	38	93.27 %	3,299	6,800	3,501	48.51 %
1280 - Medicare Tax Expense	2,783	3,107	324	89.57 %	18,003	37,300	19,297	48.26 %
1290 - Staff Development & Training	0	3,074	3,074	0.00 %	4,528	36,900	32,372	12.27 %
1300 - Conference Registration	0	283	283	0.00 %	2,411	3,400	989	70.93 %
1310 - Professional Dues	105	258	153	40.66 %	1,196	3,100	1,904	38.57 %
1320 - Personnel Recruitment	0	167	167	0.00 %	182	2,000	1,818	9.10 %
Total Level1: 100 - Personnel Costs:	260,186	299,347	39,161	86.92 %	1,816,424	3,593,600	1,777,176	50.55 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,485	3,782	2,297	39.27 %	12,555	45,400	32,845	27.65 %
2020 - Board Expenses	1,454	666	-788	218.24 %	3,243	8,000	4,757	40.53 %
2040 - Rent	2,219	1,933	-286	114.82 %	11,700	23,200	11,500	50.43 %
2060 - Utilities	2,520	3,232	712	77.96 %	16,632	38,800	22,168	42.87 %
2120 - Insurance Expense	0	3,749	3,749	0.00 %	304	45,000	44,696	0.67 %
2130 - Membership Dues	400	2,882	2,482	13.88 %	26,414	34,600	8,186	76.34 %
2140 - Bank Charges	382	333	-49	114.56 %	2,409	4,000	1,591	60.22 %
2150 - Office Supplies	1,057	1,716	659	61.59 %	7,397	20,600	13,203	35.91 %
2160 - Courier Expense	467	675	208	69.21 %	2,822	8,100	5,278	34.84 %
2170 - Printing/Photocopy	0	783	783	0.00 %	489	9,400	8,911	5.20 %
2180 - Postage & Shipping	500	533	33	93.79 %	3,194	6,400	3,206	49.91 %
2190 - IT Supplies/Services	1,091	8,330	7,239	13.09 %	52,532	100,000	47,468	52.53 %
2200 - Professional Fees	26,768	29,280	2,512	91.42 %	153,171	351,500	198,329	43.58 %
2220 - Equipment Repairs & Maintenance	0	625	625	0.00 %	1,988	7,500	5,512	26.50 %
2235 - Equipment Lease	1,325	1,166	-159	113.64 %	6,639	14,000	7,361	47.42 %
2240 - Telephone	3,643	3,798	155	95.91 %	21,095	45,600	24,505	46.26 %
2260 - Facility Maintenance	1,951	3,565	1,614	54.72 %	16,000	42,800	26,800	37.38 %
2270 - Travel Expenses	1,287	2,882	1,595	44.65 %	9,810	34,600	24,790	28.35 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,013	2,216	1,202	45.73 %	14,249	26,600	12,351	53.57 %
2300 - Legal Services	33,223	33,320	97	99.71 %	130,936	400,000	269,064	32.73 %
2380 - Meeting Expenses	80	533	453	15.01 %	1,410	6,400	4,990	22.02 %
2420 - Legal Notices	0	308	308	0.00 %	0	3,700	3,700	0.00 %
2460 - Public Outreach	34	3,807	3,773	0.89 %	1,427	45,700	44,273	3.12 %
2480 - Miscellaneous	0	250	250	0.00 %	379	3,000	2,621	12.63 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	0	20,000	20,000	0.00 %
2900 - Operating Supplies	1,096	1,599	503	68.53 %	6,252	19,200	12,948	32.56 %
Total Level1: 200 - Supplies and Services:	81,995	113,630	31,635	72.16 %	503,044	1,364,100	861,056	36.88 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	211,570	536,968	325,398	39.40 %	1,346,281	6,446,200	5,099,919	20.88 %
4000 - Fixed Asset Purchases	0	72,254	72,254	0.00 %	8,483	867,400	858,918	0.98 %
5000 - Debt Service	0	19,159	19,159	0.00 %	67,019	230,000	162,981	29.14 %
5500 - Election Expenses	0	0	0	0.00 %	6,863	0	-6,863	0.00 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	38,693	38,693	0.00 %	0	464,500	464,500	0.00 %
Total Level1: 300 - Other Expenses:	211,570	673,322	461,752	31.42 %	1,428,645	8,083,100	6,654,455	17.67 %
Total Expense:	553,751	1,086,299	532,548	50.98 %	3,748,114	13,040,800	9,292,686	28.74 %
Report Total:	3,165,882	0	3,165,882		2,128,607	0	2,128,607	

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 12/31/2017

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	516,935	0	516,935		460,309	0	460,309	
26 - CONSERVATION FUND	703,877	0	703,877		634,506	0	634,506	
35 - WATER SUPPLY FUND	1,945,070	0	1,945,070		1,033,791	0	1,033,791	
Report Total:	3,165,882	0.02	3,165,882		2,128,607	0	2,128,607	

EXHIBIT 5-E

Monterey Peninsula Water Management Dist

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

For Fiscal: 2017-2018 Period Ending: 12/31/2017

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R120 - Property Taxes Revenues	396,575	54,645	341,930	-725.73 %	396,575	656,000	-259,425	-60.45 %
R130 - User Fees	269,348	192,215	77,133	-140.13 %	1,197,841	2,307,500	-1,109,659	-51.91 %
R160 - Well Registration Fee	125	0	125	0.00 %	1,425	0	1,425	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	2,610	4,665	-2,055	-55.95 %	9,210	56,000	-46,790	-16.45 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	15,000	10,000	5,000	-150.00 %
R250 - Interest Income	1,462	208	1,254	-702.24 %	2,778	2,500	278	-111.12 %
R290 - CAW - Miscellaneous	0	633	-633	0.00 %	0	7,600	-7,600	0.00 %
R310 - Other Reimbursements	0	2,357	-2,357	0.00 %	0	28,300	-28,300	0.00 %
R320 - Grants	18,043	79,135	-61,092	-22.80 %	18,043	950,000	-931,957	-1.90 %
R510 - Operating Reserve	0	8,538	-8,538	0.00 %	0	102,500	-102,500	0.00 %
Total Revenue:	688,163	343,229	344,934	-200.50 %	1,640,897	4,120,400	-2,479,503	-39.82 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	77,852	82,034	4,181	94.90 %	469,169	984,800	515,631	47.64 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	277	1,200	923	23.08 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	406	1,700	1,294	23.89 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1150 - Temporary Personnel	42	67	24	63.39 %	2,970	800	-2,170	371.20 %
1160 - PERS Retirement	7,806	15,627	7,821	49.95 %	149,341	187,600	38,259	79.61 %
1170 - Medical Insurance	11,161	11,204	43	99.61 %	66,079	134,500	68,421	49.13 %
1180 - Medical Insurance - Retirees	2,588	2,699	111	95.91 %	18,450	32,400	13,950	56.94 %
1190 - Workers Compensation	2,426	2,499	73	97.07 %	15,721	30,000	14,279	52.40 %
1200 - Life Insurance	172	200	28	86.02 %	860	2,400	1,540	35.83 %
1210 - Long Term Disability Insurance	472	483	12	97.61 %	2,819	5,800	2,981	48.60 %
1220 - Short Term Disability Insurance	94	108	15	86.46 %	560	1,300	740	43.05 %
1230 - Other Benefits	34	42	8	81.63 %	68	500	432	13.60 %
1260 - Employee Assistance Program	24	50	26	48.44 %	143	600	457	23.83 %
1270 - FICA Tax Expense	450	242	-208	186.26 %	2,700	2,900	200	93.10 %
1280 - Medicare Tax Expense	1,191	1,216	25	97.97 %	7,715	14,600	6,885	52.84 %
1290 - Staff Development & Training	0	991	991	0.00 %	1,960	11,900	9,940	16.47 %
1300 - Conference Registration	0	117	117	0.00 %	713	1,400	687	50.90 %
1310 - Professional Dues	105	67	-38	157.56 %	394	800	406	49.29 %
1320 - Personnel Recruitment	0	67	67	0.00 %	73	800	727	9.10 %
Total Level1: 100 - Personnel Costs:	104,645	118,053	13,408	88.64 %	740,418	1,417,200	676,782	52.25 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	594	1,516	922	39.18 %	5,022	18,200	13,178	27.59 %
2020 - Board Expenses	582	267	-315	218.24 %	1,297	3,200	1,903	40.53 %
2040 - Rent	1,032	883	-149	116.83 %	5,346	10,600	5,254	50.44 %
2060 - Utilities	1,014	1,299	286	78.01 %	6,693	15,600	8,907	42.90 %
2120 - Insurance Expense	0	1,499	1,499	0.00 %	121	18,000	17,879	0.67 %
2130 - Membership Dues	160	908	748	17.62 %	9,377	10,900	1,523	86.02 %
2140 - Bank Charges	153	133	-19	114.56 %	1,074	1,600	526	67.15 %
2150 - Office Supplies	371	675	304	55.01 %	2,900	8,100	5,200	35.80 %
2160 - Courier Expense	187	267	80	70.08 %	1,129	3,200	2,071	35.28 %
2170 - Printing/Photocopy	0	150	150	0.00 %	56	1,800	1,744	3.11 %
2180 - Postage & Shipping	200	217	17	92.34 %	1,355	2,600	1,245	52.11 %
2190 - IT Supplies/Services	439	3,332	2,893	13.17 %	20,351	40,000	19,649	50.88 %
2200 - Professional Fees	10,716	11,712	996	91.49 %	60,133	140,600	80,467	42.77 %
2220 - Equipment Repairs & Maintenance	0	250	250	0.00 %	795	3,000	2,205	26.50 %
2235 - Equipment Lease	570	466	-103	122.16 %	2,855	5,600	2,745	50.98 %
2240 - Telephone	1,538	1,516	-22	101.44 %	9,000	18,200	9,200	49.45 %
2260 - Facility Maintenance	780	1,449	669	53.84 %	6,449	17,400	10,951	37.06 %
2270 - Travel Expenses	515	791	277	65.05 %	1,555	9,500	7,945	16.37 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	919	858	-61	107.09 %	13,204	10,300	-2,904	128.20 %
2300 - Legal Services	3,167	10,662	7,495	29.70 %	9,863	128,000	118,137	7.71 %
2380 - Meeting Expenses	26	200	174	13.01 %	513	2,400	1,887	21.39 %
2420 - Legal Notices	0	133	133	0.00 %	0	1,600	1,600	0.00 %
2460 - Public Outreach	13	1,524	1,511	0.88 %	443	18,300	17,857	2.42 %
2480 - Miscellaneous	0	100	100	0.00 %	152	1,200	1,048	12.63 %
2500 - Tax Administration Fee	0	483	483	0.00 %	0	5,800	5,800	0.00 %
2900 - Operating Supplies	25	183	158	13.85 %	109	2,200	2,091	4.96 %
Total Level1: 200 - Supplies and Services:	23,000	41,475	18,475	55.45 %	159,792	497,900	338,108	32.09 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	43,584	149,199	105,615	29.21 %	274,240	1,791,100	1,516,860	15.31 %
4000 - Fixed Asset Purchases	0	16,443	16,443	0.00 %	3,393	197,400	194,007	1.72 %
5500 - Election Expenses	0	0	0	0.00 %	2,745	0	-2,745	0.00 %
6000 - Contingencies	0	2,499	2,499	0.00 %	0	30,000	30,000	0.00 %
6500 - Reserves	0	15,560	15,560	0.00 %	0	186,800	186,800	0.00 %
Total Level1: 300 - Other Expenses:	43,584	183,701	140,118	23.73 %	280,378	2,205,300	1,924,922	12.71 %
Total Expense:	171,229	343,229	172,001	49.89 %	1,180,588	4,120,400	2,939,812	28.65 %
Total Revenues	688,163	343,229	344,934	-200.50 %	1,640,897	4,120,400	-2,479,503	-39.82 %
Total Fund: 24 - MITIGATION FUND:	516,935	0	516,935		460,309	0	460,309	

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	641,533	88,398	553,135	-725.73 %	641,533	1,061,200	-419,667	-60.45 %
R130 - User Fees	131,487	93,088	38,399	-141.25 %	511,198	1,117,500	-606,302	-45.74 %
R150 - Permit Processing Fee	17,704	14,578	3,127	-121.45 %	120,570	175,000	-54,430	-68.90 %
R200 - Recording Fees	642	800	-158	-80.28 %	4,884	9,600	-4,716	-50.88 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	1,578	16,000	-14,422	-9.86 %
R250 - Interest Income	1,798	292	1,507	-616.72 %	5,226	3,500	1,726	-149.32 %
R270 - CAW - Rebates	61,947	41,650	20,297	-148.73 %	225,326	500,000	-274,674	-45.07 %
R320 - Grants	0	18,326	-18,326	0.00 %	0	220,000	-220,000	0.00 %
R510 - Operating Reserve	0	200	-200	0.00 %	0	2,400	-2,400	0.00 %
Total Revenue:	855,111	258,663	596,448	-330.59 %	1,510,315	3,105,200	-1,594,885	-48.64 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	45,766	53,662	7,896	85.29 %	275,728	644,200	368,472	42.80 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	277	1,200	923	23.08 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	406	1,700	1,294	23.89 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1150 - Temporary Personnel	2,753	3,798	1,045	72.49 %	21,827	45,600	23,773	47.87 %
1160 - PERS Retirement	4,272	8,747	4,474	48.85 %	78,651	105,000	26,349	74.91 %
1170 - Medical Insurance	6,977	7,597	620	91.83 %	40,964	91,200	50,236	44.92 %
1180 - Medical Insurance - Retirees	1,812	1,891	79	95.82 %	12,820	22,700	9,880	56.48 %
1190 - Workers Compensation	175	225	50	77.86 %	1,126	2,700	1,574	41.72 %
1200 - Life Insurance	85	100	15	85.42 %	424	1,200	776	35.33 %
1210 - Long Term Disability Insurance	285	325	40	87.69 %	1,678	3,900	2,222	43.03 %
1220 - Short Term Disability Insurance	57	75	18	75.52 %	334	900	566	37.06 %
1230 - Other Benefits	24	25	1	95.24 %	48	300	252	15.87 %
1260 - Employee Assistance Program	15	33	18	45.41 %	89	400	311	22.15 %
1270 - FICA Tax Expense	26	83	58	30.95 %	218	1,000	782	21.80 %
1280 - Medicare Tax Expense	659	800	141	82.42 %	4,261	9,600	5,339	44.38 %
1290 - Staff Development & Training	0	1,191	1,191	0.01 %	2,360	14,300	11,940	16.51 %
1300 - Conference Registration	0	67	67	0.00 %	1,129	800	-329	141.10 %
1310 - Professional Dues	0	125	125	0.00 %	744	1,500	756	49.61 %
1320 - Personnel Recruitment	0	50	50	0.00 %	51	600	549	8.49 %
Total Level1: 100 - Personnel Costs:	63,134	79,102	15,968	79.81 %	443,133	949,600	506,467	46.67 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	416	1,058	642	39.30 %	3,515	12,700	9,185	27.68 %
2020 - Board Expenses	407	183	-224	222.21 %	908	2,200	1,292	41.27 %
2040 - Rent	218	233	15	93.52 %	1,410	2,800	1,390	50.35 %
2060 - Utilities	689	883	194	78.01 %	4,548	10,600	6,052	42.91 %
2120 - Insurance Expense	0	1,050	1,050	0.00 %	85	12,600	12,515	0.67 %
2130 - Membership Dues	112	1,250	1,138	8.96 %	9,540	15,000	5,460	63.60 %
2140 - Bank Charges	107	92	-15	116.64 %	573	1,100	527	52.07 %
2150 - Office Supplies	389	491	103	79.09 %	2,159	5,900	3,741	36.59 %
2160 - Courier Expense	131	192	61	68.25 %	790	2,300	1,510	34.35 %
2170 - Printing/Photocopy	0	508	508	0.00 %	39	6,100	6,061	0.64 %
2180 - Postage & Shipping	140	142	2	98.86 %	858	1,700	842	50.49 %
2190 - IT Supplies/Services	304	2,332	2,028	13.04 %	14,227	28,000	13,773	50.81 %
2200 - Professional Fees	7,491	8,197	706	91.39 %	42,016	98,400	56,384	42.70 %
2220 - Equipment Repairs & Maintenance	0	175	175	0.00 %	557	2,100	1,543	26.50 %
2235 - Equipment Lease	329	325	-5	101.39 %	1,617	3,900	2,283	41.46 %
2240 - Telephone	973	1,016	43	95.79 %	5,604	12,200	6,596	45.93 %
2260 - Facility Maintenance	546	933	387	58.54 %	4,456	11,200	6,744	39.78 %
2270 - Travel Expenses	360	1,416	1,056	25.45 %	2,150	17,000	14,850	12.65 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	63	500	437	12.61 %	531	6,000	5,469	8.85 %
2300 - Legal Services	2,969	5,998	3,029	49.50 %	15,160	72,000	56,840	21.06 %
2380 - Meeting Expenses	27	175	148	15.43 %	438	2,100	1,662	20.84 %
2420 - Legal Notices	0	58	58	0.00 %	0	700	700	0.00 %
2460 - Public Outreach	9	1,066	1,057	0.89 %	482	12,800	12,318	3.76 %
2480 - Miscellaneous	0	67	67	0.00 %	106	800	694	13.26 %
2500 - Tax Administration Fee	0	475	475	0.00 %	0	5,700	5,700	0.00 %
2900 - Operating Supplies	993	1,266	274	78.40 %	6,051	15,200	9,149	39.81 %
Total Level1: 200 - Supplies and Services:	16,674	30,080	13,406	55.43 %	117,817	361,100	243,283	32.63 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	71,427	96,886	25,459	73.72 %	310,562	1,163,100	852,538	26.70 %
4000 - Fixed Asset Purchases	0	42,150	42,150	0.00 %	2,375	506,000	503,625	0.47 %
5500 - Election Expenses	0	0	0	0.00 %	1,922	0	-1,922	0.00 %
6000 - Contingencies	0	1,749	1,749	0.00 %	0	21,000	21,000	0.00 %
6500 - Reserves	0	8,697	8,697	0.00 %	0	104,400	104,400	0.00 %
Total Level1: 300 - Other Expenses:	71,427	149,482	78,054	47.78 %	314,858	1,794,500	1,479,642	17.55 %
Total Expense:	151,235	258,663	107,428	58.47 %	875,809	3,105,200	2,229,391	28.20 %
Total Revenues	855,111	258,663	596,448	-330.59 %	1,510,315	3,105,200	-1,594,885	-48.64 %
Total Fund: 26 - CONSERVATION FUND:	703,877	0	703,877		634,506	0	634,506	

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 35 - WATER SUPPLY FUND								
Revenue								
R100 - Water Supply Charge	2,059,657	283,220	1,776,437	-727.23 %	2,059,657	3,400,000	-1,340,343	-60.58 %
R120 - Property Taxes Revenues	19,829	2,732	17,097	-725.73 %	19,829	32,800	-12,971	-60.45 %
R130 - User Fees	66,814	0	66,814	0.00 %	367,129	0	367,129	0.00 %
R140 - Connection Charges	26,195	20,825	5,370	-125.79 %	252,896	250,000	2,896	-101.16 %
R220 - Copy Fee	17	0	17	0.00 %	67	0	67	0.00 %
R230 - Miscellaneous - Other	1,468	833	635	-176.27 %	1,695	10,000	-8,305	-16.95 %
R250 - Interest Income	2,378	1,166	1,212	-203.93 %	5,431	14,000	-8,569	-38.79 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	43,733	-43,733	0.00 %	0	525,000	-525,000	0.00 %
R290 - CAW - Miscellaneous	0	1,949	-1,949	0.00 %	0	23,400	-23,400	0.00 %
R300 - Watermaster	0	6,214	-6,214	0.00 %	18,805	74,600	-55,795	-25.21 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	83	-83	0.00 %	0	1,000	-1,000	0.00 %
R320 - Grants	0	6,664	-6,664	0.00 %	0	80,000	-80,000	0.00 %
R510 - Operating Reserve	0	62,392	-62,392	0.00 %	0	749,000	-749,000	0.00 %
Total Revenue:	2,176,358	484,406	1,691,952	-449.28 %	2,725,508	5,815,200	-3,089,692	-46.87 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	70,620	72,721	2,101	97.11 %	414,069	873,000	458,931	47.43 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	831	3,600	2,769	23.08 %
1120 - Manager's Deferred Comp	406	417	10	97.52 %	1,218	5,000	3,782	24.37 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1150 - Temporary Personnel	34	50	16	67.63 %	2,376	600	-1,776	395.94 %
1160 - PERS Retirement	6,953	13,070	6,117	53.20 %	126,770	156,900	30,130	80.80 %
1170 - Medical Insurance	9,113	8,730	-383	104.39 %	53,745	104,800	51,055	51.28 %
1180 - Medical Insurance - Retirees	2,071	2,157	87	95.98 %	14,657	25,900	11,243	56.59 %
1190 - Workers Compensation	1,304	1,516	212	86.03 %	8,330	18,200	9,870	45.77 %
1200 - Life Insurance	121	150	29	80.46 %	597	1,800	1,203	33.18 %
1210 - Long Term Disability Insurance	399	392	-7	101.79 %	2,344	4,700	2,356	49.86 %
1220 - Short Term Disability Insurance	79	92	13	86.22 %	465	1,100	635	42.24 %
1230 - Other Benefits	27	33	6	81.63 %	54	400	346	13.60 %
1260 - Employee Assistance Program	19	42	22	46.60 %	115	500	385	23.01 %
1270 - FICA Tax Expense	53	242	189	21.77 %	381	2,900	2,519	13.14 %
1280 - Medicare Tax Expense	933	1,091	159	85.45 %	6,027	13,100	7,073	46.01 %
1290 - Staff Development & Training	0	891	891	0.00 %	208	10,700	10,492	1.94 %
1300 - Conference Registration	0	100	100	0.00 %	570	1,200	630	47.51 %
1310 - Professional Dues	0	67	67	0.00 %	57	800	743	7.16 %
1320 - Personnel Recruitment	0	50	50	0.00 %	58	600	542	9.71 %
Total Level1: 100 - Personnel Costs:	92,407	102,192	9,785	90.42 %	632,873	1,226,800	593,927	51.59 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	475	1,208	733	39.34 %	4,018	14,500	10,482	27.71 %
2020 - Board Expenses	465	217	-249	214.88 %	1,038	2,600	1,562	39.91 %
2040 - Rent	969	816	-153	118.73 %	4,944	9,800	4,856	50.45 %
2060 - Utilities	817	1,050	233	77.84 %	5,391	12,600	7,209	42.79 %
2120 - Insurance Expense	0	1,200	1,200	0.00 %	97	14,400	14,303	0.67 %
2130 - Membership Dues	128	725	597	17.66 %	7,497	8,700	1,203	86.18 %
2140 - Bank Charges	122	108	-14	112.78 %	761	1,300	539	58.57 %
2150 - Office Supplies	297	550	253	54.01 %	2,339	6,600	4,261	35.43 %
2160 - Courier Expense	149	217	67	69.00 %	903	2,600	1,697	34.73 %
2170 - Printing/Photocopy	0	125	125	0.00 %	394	1,500	1,106	26.24 %
2180 - Postage & Shipping	160	175	15	91.47 %	981	2,100	1,119	46.71 %
2190 - IT Supplies/Services	348	2,666	2,318	13.05 %	17,954	32,000	14,046	56.11 %
2200 - Professional Fees	8,562	9,371	810	91.36 %	51,022	112,500	61,478	45.35 %
2220 - Equipment Repairs & Maintenance	0	200	200	0.00 %	636	2,400	1,764	26.50 %
2235 - Equipment Lease	426	375	-51	113.64 %	2,167	4,500	2,333	48.16 %
2240 - Telephone	1,132	1,266	134	89.39 %	6,492	15,200	8,708	42.71 %
2260 - Facility Maintenance	624	1,183	559	52.77 %	5,096	14,200	9,104	35.88 %
2270 - Travel Expenses	412	675	263	61.04 %	6,105	8,100	1,995	75.37 %

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals****For Fiscal: 2017-2018 Period Ending: 12/31/2017**

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	32	858	826	3.67 %	514	10,300	9,786	4.99 %
2300 - Legal Services	27,087	16,660	-10,427	162.59 %	105,913	200,000	94,087	52.96 %
2380 - Meeting Expenses	27	158	131	17.06 %	459	1,900	1,441	24.14 %
2420 - Legal Notices	0	117	117	0.00 %	0	1,400	1,400	0.00 %
2460 - Public Outreach	11	1,216	1,205	0.89 %	502	14,600	14,098	3.44 %
2480 - Miscellaneous	0	83	83	0.00 %	121	1,000	879	12.12 %
2500 - Tax Administration Fee	0	708	708	0.00 %	0	8,500	8,500	0.00 %
2900 - Operating Supplies	78	150	72	52.02 %	92	1,800	1,708	5.12 %
Total Level1: 200 - Supplies and Services:	42,321	42,075	-246	100.59 %	225,436	505,100	279,664	44.63 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	96,559	290,884	194,325	33.20 %	761,479	3,492,000	2,730,521	21.81 %
4000 - Fixed Asset Purchases	0	13,661	13,661	0.00 %	2,714	164,000	161,286	1.66 %
5000 - Debt Service	0	19,159	19,159	0.00 %	67,019	230,000	162,981	29.14 %
5500 - Election Expenses	0	0	0	0.00 %	2,196	0	-2,196	0.00 %
6000 - Contingencies	0	1,999	1,999	0.00 %	0	24,000	24,000	0.00 %
6500 - Reserves	0	14,436	14,436	0.00 %	0	173,300	173,300	0.00 %
Total Level1: 300 - Other Expenses:	96,559	340,139	243,580	28.39 %	833,408	4,083,300	3,249,892	20.41 %
Total Expense:	231,287	484,406	253,119	47.75 %	1,691,716	5,815,200	4,123,484	29.09 %
Total Revenues	2,176,358	484,406	1,691,952	-449.28 %	2,725,508	5,815,200	-3,089,692	-46.87 %
Total Fund: 35 - WATER SUPPLY FUND:	1,945,070	0	1,945,070		1,033,791	0	1,033,791	
Report Total:	3,165,882	0	3,165,882		2,128,607	0	2,128,607	

EXHIBIT 5-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 12/31/2017

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	516,935	0	516,935		460,309	0	460,309	
26 - CONSERVATION FUND	703,877	0	703,877		634,506	0	634,506	
35 - WATER SUPPLY FUND	1,945,070	0	1,945,070		1,033,791	0	1,033,791	
Report Total:	3,165,882	0.02	3,165,882		2,128,607	0	2,128,607	