

**EXHIBIT 5-E**



Monterey Peninsula Water Management Dist

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	2,059,657	3,400,000	-1,340,343	60.58 %
R120 - Property Taxes Revenues	0	145,775	-145,775	0.00 %	1,057,937	1,750,000	-692,063	60.45 %
R130 - User Fees	337,469	285,303	52,166	118.28 %	2,413,637	3,425,000	-1,011,363	70.47 %
R140 - Connection Charges	72,637	20,825	51,812	348.80 %	325,533	250,000	75,533	130.21 %
R150 - Permit Processing Fee	21,412	14,578	6,835	146.88 %	141,982	175,000	-33,018	81.13 %
R160 - Well Registration Fee	650	0	650	0.00 %	2,075	0	2,075	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	3,000	4,665	-1,665	64.31 %	12,210	56,000	-43,790	21.80 %
R200 - Recording Fees	3,232	800	2,432	404.16 %	8,116	9,600	-1,484	84.54 %
R210 - Legal Fees	900	1,333	-433	67.53 %	2,478	16,000	-13,522	15.49 %
R220 - Copy Fee	11	0	11	0.00 %	78	0	78	0.00 %
R230 - Miscellaneous - Other	0	1,666	-1,666	0.00 %	16,695	20,000	-3,305	83.47 %
R250 - Interest Income	644	1,666	-1,022	38.68 %	14,080	20,000	-5,920	70.40 %
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	32,805	41,650	-8,845	78.76 %	258,131	500,000	-241,869	51.63 %
R290 - CAW - Miscellaneous	0	2,582	-2,582	0.00 %	0	31,000	-31,000	0.00 %
R300 - Watermaster	13,886	6,214	7,671	223.45 %	32,691	74,600	-41,910	43.82 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	2,441	-2,441	0.00 %	0	29,300	-29,300	0.00 %
R320 - Grants	0	104,125	-104,125	0.00 %	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 %
<b>Total Revenue:</b>	<b>486,646</b>	<b>1,086,299</b>	<b>-599,652</b>	<b>44.80 %</b>	<b>6,363,366</b>	<b>13,040,800</b>	<b>-6,677,434</b>	<b>48.80 %</b>

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	195,710	208,417	12,707	93.90 %	1,354,676	2,502,000	1,147,324	54.14 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	1,846	6,000	4,154	30.77 %
1120 - Manager's Deferred Comp	677	700	23	96.74 %	2,708	8,400	5,692	32.23 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1150 - Temporary Personnel	2,043	3,915	1,872	52.18 %	29,215	47,000	17,785	62.16 %
1160 - PERS Retirement	18,383	37,443	19,061	49.09 %	373,145	449,500	76,355	83.01 %
1170 - Medical Insurance	26,710	27,531	820	97.02 %	187,499	330,500	143,001	56.73 %
1180 - Medical Insurance - Retirees	8,365	6,747	-1,618	123.98 %	54,292	81,000	26,708	67.03 %
1190 - Workers Compensation	3,892	4,240	348	91.78 %	29,069	50,900	21,831	57.11 %
1200 - Life Insurance	378	450	72	84.03 %	2,259	5,400	3,141	41.83 %
1210 - Long Term Disability Insurance	1,121	1,200	78	93.47 %	7,962	14,400	6,438	55.29 %
1220 - Short Term Disability Insurance	223	275	52	80.97 %	1,580	3,300	1,720	47.89 %
1230 - Other Benefits	776	100	-676	776.31 %	946	1,200	254	78.83 %
1260 - Employee Assistance Program	58	125	67	46.08 %	404	1,500	1,096	26.95 %
1270 - FICA Tax Expense	348	566	218	61.52 %	3,647	6,800	3,153	53.64 %
1280 - Medicare Tax Expense	2,768	3,107	339	89.07 %	20,770	37,300	16,530	55.68 %
1290 - Staff Development & Training	2,705	3,074	369	87.99 %	7,233	36,900	29,667	19.60 %
1300 - Conference Registration	225	283	58	79.44 %	2,636	3,400	764	77.54 %
1310 - Professional Dues	110	258	148	42.60 %	1,306	3,100	1,794	42.12 %
1320 - Personnel Recruitment	60	167	107	36.01 %	242	2,000	1,758	12.10 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>265,011</b>	<b>299,347</b>	<b>34,336</b>	<b>88.53 %</b>	<b>2,081,436</b>	<b>3,593,600</b>	<b>1,512,164</b>	<b>57.92 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	1,890	3,782	1,892	49.98 %	14,445	45,400	30,955	31.82 %
2020 - Board Expenses	1,565	666	-899	234.86 %	4,808	8,000	3,192	60.10 %
2040 - Rent	1,443	1,933	490	74.67 %	13,143	23,200	10,057	56.65 %
2060 - Utilities	2,481	3,232	751	76.77 %	19,113	38,800	19,687	49.26 %
2120 - Insurance Expense	2,519	3,749	1,229	67.20 %	2,823	45,000	42,177	6.27 %
2130 - Membership Dues	210	2,882	2,672	7.29 %	26,624	34,600	7,976	76.95 %
2140 - Bank Charges	381	333	-47	114.25 %	2,789	4,000	1,211	69.73 %
2150 - Office Supplies	1,258	1,716	458	73.29 %	8,654	20,600	11,946	42.01 %
2160 - Courier Expense	467	675	208	69.21 %	3,289	8,100	4,811	40.60 %
2170 - Printing/Photocopy	1	783	782	0.13 %	490	9,400	8,910	5.21 %
2180 - Postage & Shipping	23	533	510	4.39 %	3,217	6,400	3,183	50.27 %
2190 - IT Supplies/Services	37,865	8,330	-29,535	454.56 %	90,396	100,000	9,604	90.40 %
2200 - Professional Fees	35,762	29,280	-6,482	122.14 %	188,932	351,500	162,568	53.75 %
2220 - Equipment Repairs & Maintenance	940	625	-315	150.45 %	2,928	7,500	4,572	39.03 %
2235 - Equipment Lease	947	1,166	219	81.22 %	7,586	14,000	6,414	54.19 %
2240 - Telephone	3,198	3,798	601	84.18 %	24,293	45,600	21,307	53.27 %
2260 - Facility Maintenance	2,135	3,565	1,431	59.87 %	18,135	42,800	24,665	42.37 %
2270 - Travel Expenses	248	2,882	2,635	8.59 %	10,058	34,600	24,542	29.07 %

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	3,301	2,216	-1,086	148.99 %	17,550	26,600	9,050	65.98 %
2300 - Legal Services	27,991	33,320	5,329	84.01 %	158,927	400,000	241,073	39.73 %
2380 - Meeting Expenses	0	533	533	0.00 %	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	165	3,807	3,642	4.33 %	1,592	45,700	44,108	3.48 %
2480 - Miscellaneous	19	250	231	7.57 %	398	3,000	2,602	13.26 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	0	20,000	20,000	0.00 %
2900 - Operating Supplies	1,145	1,599	455	71.56 %	7,396	19,200	11,804	38.52 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>125,952</b>	<b>113,630</b>	<b>-12,323</b>	<b>110.84 %</b>	<b>628,997</b>	<b>1,364,100</b>	<b>735,103</b>	<b>46.11 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	229,241	536,968	307,728	42.69 %	1,575,522	6,446,200	4,870,678	24.44 %
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 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>229,241</b>	<b>673,322</b>	<b>444,081</b>	<b>34.05 %</b>	<b>1,657,886</b>	<b>8,083,100</b>	<b>6,425,214</b>	<b>20.51 %</b>
<b>Total Expense:</b>	<b>620,204</b>	<b>1,086,299</b>	<b>466,094</b>	<b>57.09 %</b>	<b>4,368,318</b>	<b>13,040,800</b>	<b>8,672,482</b>	<b>33.50 %</b>
<b>Report Total:</b>	<b>-133,558</b>	<b>0</b>	<b>-133,558</b>		<b>1,995,048</b>	<b>0</b>	<b>1,995,048</b>	

**EXHIBIT 5-E**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 01/31/2018

**Fund Summary**

<b>Fund</b>	<b>January Activity</b>	<b>January Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
24 - MITIGATION FUND	14,521	0	14,521		474,831	0	474,831	
26 - CONSERVATION FUND	14,153	0	14,153		648,659	0	648,659	
35 - WATER SUPPLY FUND	-162,232	0	-162,232		871,559	0	871,559	
<b>Report Total:</b>	<b>-133,558</b>	<b>0.02</b>	<b>-133,558</b>		<b>1,995,048</b>	<b>0</b>	<b>1,995,048</b>	

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Monterey Peninsula Water Management Dist

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 24 - MITIGATION FUND</b>								
<b>Revenue</b>								
R120 - Property Taxes Revenues	0	54,645	-54,645	0.00 %	396,575	656,000	-259,425	60.45 %
R130 - User Fees	193,563	192,215	1,348	100.70 %	1,391,404	2,307,500	-916,096	60.30 %
R160 - Well Registration Fee	650	0	650	0.00 %	2,075	0	2,075	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	3,000	4,665	-1,665	64.31 %	12,210	56,000	-43,790	21.80 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	15,000	10,000	5,000	150.00 %
R250 - Interest Income	359	208	151	172.29 %	3,137	2,500	637	125.47 %
R290 - CAW - Miscellaneous	0	633	-633	0.00 %	0	7,600	-7,600	0.00 %
R310 - Other Reimbursements	0	2,357	-2,357	0.00 %	0	28,300	-28,300	0.00 %
R320 - Grants	0	79,135	-79,135	0.00 %	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 %
<b>Total Revenue:</b>	<b>197,572</b>	<b>343,229</b>	<b>-145,657</b>	<b>-57.56 %</b>	<b>1,838,469</b>	<b>4,120,400</b>	<b>-2,281,931</b>	<b>44.62 %</b>

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	81,524	82,034	510	99.38 %	550,693	984,800	434,107	55.92 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	369	1,200	831	30.77 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	542	1,700	1,158	31.85 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1150 - Temporary Personnel	0	67	67	0.00 %	2,970	800	-2,170	371.20 %
1160 - PERS Retirement	7,325	15,627	8,302	46.87 %	156,666	187,600	30,934	83.51 %
1170 - Medical Insurance	10,536	11,204	668	94.04 %	76,615	134,500	57,885	56.96 %
1180 - Medical Insurance - Retirees	3,359	2,699	-660	124.45 %	21,809	32,400	10,591	67.31 %
1190 - Workers Compensation	2,393	2,499	106	95.74 %	18,114	30,000	11,886	60.38 %
1200 - Life Insurance	170	200	30	84.90 %	1,030	2,400	1,370	42.90 %
1210 - Long Term Disability Insurance	445	483	38	92.05 %	3,264	5,800	2,536	56.27 %
1220 - Short Term Disability Insurance	88	108	20	81.59 %	648	1,300	652	49.85 %
1230 - Other Benefits	310	42	-269	745.26 %	378	500	122	75.68 %
1260 - Employee Assistance Program	23	50	27	45.64 %	166	600	434	27.64 %
1270 - FICA Tax Expense	257	242	-16	106.53 %	2,957	2,900	-57	101.97 %
1280 - Medicare Tax Expense	1,204	1,216	12	98.98 %	8,919	14,600	5,681	61.09 %
1290 - Staff Development & Training	1,103	991	-112	111.27 %	3,063	11,900	8,837	25.74 %
1300 - Conference Registration	90	117	27	77.17 %	803	1,400	597	57.33 %
1310 - Professional Dues	110	67	-43	165.07 %	504	800	296	63.04 %
1320 - Personnel Recruitment	24	67	43	36.01 %	97	800	703	12.10 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>109,187</b>	<b>118,053</b>	<b>8,865</b>	<b>92.49 %</b>	<b>849,605</b>	<b>1,417,200</b>	<b>567,595</b>	<b>59.95 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	756	1,516	760	49.87 %	5,778	18,200	12,422	31.75 %
2020 - Board Expenses	626	267	-360	234.87 %	1,923	3,200	1,277	60.10 %
2040 - Rent	642	883	241	72.73 %	5,989	10,600	4,611	56.50 %
2060 - Utilities	999	1,299	301	76.86 %	7,692	15,600	7,908	49.31 %
2120 - Insurance Expense	1,008	1,499	492	67.20 %	1,129	18,000	16,871	6.27 %
2130 - Membership Dues	0	908	908	0.00 %	9,377	10,900	1,523	86.02 %
2140 - Bank Charges	133	133	0	99.82 %	1,207	1,600	393	75.46 %
2150 - Office Supplies	447	675	228	66.23 %	3,346	8,100	4,754	41.31 %
2160 - Courier Expense	187	267	80	70.08 %	1,316	3,200	1,884	41.11 %
2170 - Printing/Photocopy	0	150	150	0.27 %	56	1,800	1,744	3.13 %
2180 - Postage & Shipping	9	217	207	4.32 %	1,364	2,600	1,236	52.47 %
2190 - IT Supplies/Services	15,146	3,332	-11,814	454.56 %	35,497	40,000	4,503	88.74 %
2200 - Professional Fees	14,305	11,712	-2,593	122.14 %	74,437	140,600	66,163	52.94 %
2220 - Equipment Repairs & Maintenance	376	250	-126	150.45 %	1,171	3,000	1,829	39.03 %
2235 - Equipment Lease	407	466	59	87.32 %	3,262	5,600	2,338	58.25 %
2240 - Telephone	1,367	1,516	149	90.14 %	10,367	18,200	7,833	56.96 %
2260 - Facility Maintenance	940	1,449	509	64.88 %	7,390	17,400	10,011	42.47 %
2270 - Travel Expenses	99	791	692	12.52 %	1,654	9,500	7,846	17.41 %

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	3,112	858	-2,254	362.72 %	16,316	10,300	-6,016	158.41 %
2300 - Legal Services	5,096	10,662	5,566	47.79 %	14,959	128,000	113,041	11.69 %
2380 - Meeting Expenses	0	200	200	0.00 %	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	66	1,524	1,458	4.33 %	509	18,300	17,791	2.78 %
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	0	183	183	0.00 %	109	2,200	2,091	4.96 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>45,721</b>	<b>41,475</b>	<b>-4,246</b>	<b>110.24 %</b>	<b>205,513</b>	<b>497,900</b>	<b>292,387</b>	<b>41.28 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	28,142	149,199	121,057	18.86 %	302,382	1,791,100	1,488,718	16.88 %
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 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>28,142</b>	<b>183,701</b>	<b>155,559</b>	<b>15.32 %</b>	<b>308,521</b>	<b>2,205,300</b>	<b>1,896,779</b>	<b>13.99 %</b>
<b>Total Expense:</b>	<b>183,051</b>	<b>343,229</b>	<b>160,179</b>	<b>53.33 %</b>	<b>1,363,639</b>	<b>4,120,400</b>	<b>2,756,761</b>	<b>33.09 %</b>
<b>Total Revenues</b>	<b>197,572</b>	<b>343,229</b>	<b>-145,657</b>	<b>-57.56 %</b>	<b>1,838,469</b>	<b>4,120,400</b>	<b>-2,281,931</b>	<b>-44.62 %</b>
<b>Total Fund: 24 - MITIGATION FUND:</b>	<b>14,521</b>	<b>0</b>	<b>14,521</b>		<b>474,831</b>	<b>0</b>	<b>474,831</b>	

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For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 26 - CONSERVATION FUND</b>								
<b>Revenue</b>								
R120 - Property Taxes Revenues	0	88,398	-88,398	0.00 %	641,533	1,061,200	-419,667	60.45 %
R130 - User Fees	95,261	93,088	2,174	102.34 %	606,459	1,117,500	-511,041	54.27 %
R150 - Permit Processing Fee	21,412	14,578	6,835	146.88 %	141,982	175,000	-33,018	81.13 %
R200 - Recording Fees	3,232	800	2,432	404.16 %	8,116	9,600	-1,484	84.54 %
R210 - Legal Fees	900	1,333	-433	67.53 %	2,478	16,000	-13,522	15.49 %
R250 - Interest Income	38	292	-253	13.08 %	5,265	3,500	1,765	150.41 %
R270 - CAW - Rebates	32,805	41,650	-8,845	78.76 %	258,131	500,000	-241,869	51.63 %
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 %
<b>Total Revenue:</b>	<b>153,648</b>	<b>258,663</b>	<b>-105,015</b>	<b>-59.40 %</b>	<b>1,663,964</b>	<b>3,105,200</b>	<b>-1,441,236</b>	<b>53.59 %</b>



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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	44,261	53,662	9,401	82.48 %	319,989	644,200	324,211	49.67 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	369	1,200	831	30.77 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	542	1,700	1,158	31.85 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1150 - Temporary Personnel	2,043	3,798	1,756	53.78 %	23,869	45,600	21,731	52.35 %
1160 - PERS Retirement	4,143	8,747	4,604	47.36 %	82,793	105,000	22,207	78.85 %
1170 - Medical Insurance	6,977	7,597	620	91.84 %	47,941	91,200	43,259	52.57 %
1180 - Medical Insurance - Retirees	2,336	1,891	-445	123.54 %	15,156	22,700	7,544	66.77 %
1190 - Workers Compensation	169	225	56	74.95 %	1,295	2,700	1,405	47.97 %
1200 - Life Insurance	85	100	15	85.44 %	509	1,200	691	42.45 %
1210 - Long Term Disability Insurance	280	325	45	86.08 %	1,958	3,900	1,942	50.20 %
1220 - Short Term Disability Insurance	56	75	19	74.14 %	389	900	511	43.23 %
1230 - Other Benefits	217	25	-192	869.47 %	265	300	35	88.29 %
1260 - Employee Assistance Program	15	33	18	45.26 %	104	400	296	25.92 %
1270 - FICA Tax Expense	33	83	51	39.38 %	251	1,000	749	25.08 %
1280 - Medicare Tax Expense	640	800	160	80.00 %	4,900	9,600	4,700	51.05 %
1290 - Staff Development & Training	370	1,191	821	31.04 %	2,730	14,300	11,570	19.09 %
1300 - Conference Registration	63	67	4	94.54 %	1,192	800	-392	148.98 %
1310 - Professional Dues	0	125	125	0.00 %	744	1,500	756	49.61 %
1320 - Personnel Recruitment	17	50	33	33.61 %	68	600	532	11.29 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>61,931</b>	<b>79,102</b>	<b>17,171</b>	<b>78.29 %</b>	<b>505,064</b>	<b>949,600</b>	<b>444,536</b>	<b>53.19 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	529	1,058	529	50.02 %	4,045	12,700	8,655	31.85 %
2020 - Board Expenses	438	183	-255	239.14 %	1,346	2,200	854	61.19 %
2040 - Rent	222	233	11	95.20 %	1,632	2,800	1,168	58.28 %
2060 - Utilities	677	883	206	76.67 %	5,225	10,600	5,375	49.29 %
2120 - Insurance Expense	705	1,050	344	67.20 %	790	12,600	11,810	6.27 %
2130 - Membership Dues	210	1,250	1,040	16.81 %	9,750	15,000	5,250	65.00 %
2140 - Bank Charges	96	92	-4	104.89 %	669	1,100	431	60.81 %
2150 - Office Supplies	453	491	38	92.24 %	2,612	5,900	3,288	44.27 %
2160 - Courier Expense	170	192	22	88.63 %	960	2,300	1,340	41.74 %
2170 - Printing/Photocopy	0	508	508	0.06 %	39	6,100	6,061	0.65 %
2180 - Postage & Shipping	7	142	135	4.63 %	865	1,700	835	50.87 %
2190 - IT Supplies/Services	10,602	2,332	-8,270	454.56 %	24,829	28,000	3,171	88.67 %
2200 - Professional Fees	10,013	8,197	-1,817	122.16 %	52,029	98,400	46,371	52.87 %
2220 - Equipment Repairs & Maintenance	263	175	-88	150.45 %	820	2,100	1,280	39.03 %
2235 - Equipment Lease	227	325	98	69.98 %	1,844	3,900	2,056	47.28 %
2240 - Telephone	847	1,016	169	83.35 %	6,451	12,200	5,749	52.87 %
2260 - Facility Maintenance	511	933	422	54.78 %	4,967	11,200	6,233	44.34 %
2270 - Travel Expenses	69	1,416	1,347	4.90 %	2,219	17,000	14,781	13.06 %

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	0	500	500	0.00 %	531	6,000	5,469	8.85 %
2300 - Legal Services	2,426	5,998	3,572	40.44 %	17,586	72,000	54,414	24.42 %
2380 - Meeting Expenses	0	175	175	0.00 %	438	2,100	1,662	20.84 %
2420 - Legal Notices	0	58	58	0.00 %	0	700	700	0.00 %
2460 - Public Outreach	46	1,066	1,020	4.33 %	528	12,800	12,272	4.13 %
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	1,134	1,266	132	89.59 %	7,185	15,200	8,015	47.27 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>29,648</b>	<b>30,080</b>	<b>432</b>	<b>98.56 %</b>	<b>147,465</b>	<b>361,100</b>	<b>213,635</b>	<b>40.84 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	47,917	96,886	48,969	49.46 %	358,479	1,163,100	804,621	30.82 %
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 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>47,917</b>	<b>149,482</b>	<b>101,565</b>	<b>32.06 %</b>	<b>362,776</b>	<b>1,794,500</b>	<b>1,431,724</b>	<b>20.22 %</b>
<b>Total Expense:</b>	<b>139,496</b>	<b>258,663</b>	<b>119,167</b>	<b>53.93 %</b>	<b>1,015,305</b>	<b>3,105,200</b>	<b>2,089,895</b>	<b>32.70 %</b>
<b>Total Revenues</b>	<b>153,648</b>	<b>258,663</b>	<b>-105,015</b>	<b>-59.40 %</b>	<b>1,663,964</b>	<b>3,105,200</b>	<b>-1,441,236</b>	<b>-53.59 %</b>
<b>Total Fund: 26 - CONSERVATION FUND:</b>	<b>14,153</b>	<b>0</b>	<b>14,153</b>		<b>648,659</b>	<b>0</b>	<b>648,659</b>	

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 35 - WATER SUPPLY FUND</b>								
<b>Revenue</b>								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	2,059,657	3,400,000	-1,340,343	60.58 %
R120 - Property Taxes Revenues	0	2,732	-2,732	0.00 %	19,829	32,800	-12,971	60.45 %
R130 - User Fees	48,644	0	48,644	0.00 %	415,773	0	415,773	0.00 %
R140 - Connection Charges	72,637	20,825	51,812	348.80 %	325,533	250,000	75,533	130.21 %
R220 - Copy Fee	11	0	11	0.00 %	78	0	78	0.00 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	1,695	10,000	-8,305	16.95 %
R250 - Interest Income	248	1,166	-919	21.22 %	5,679	14,000	-8,321	40.56 %
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	13,886	6,214	7,671	223.45 %	32,691	74,600	-41,910	43.82 %
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 %
<b>Total Revenue:</b>	<b>135,426</b>	<b>484,406</b>	<b>-348,980</b>	<b>-27.96 %</b>	<b>2,860,934</b>	<b>5,815,200</b>	<b>-2,954,266</b>	<b>49.20 %</b>

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	69,925	72,721	2,796	96.16 %	483,994	873,000	389,006	55.44 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	1,108	3,600	2,492	30.77 %
1120 - Manager's Deferred Comp	406	417	10	97.52 %	1,625	5,000	3,375	32.49 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1150 - Temporary Personnel	0	50	50	0.00 %	2,376	600	-1,776	395.94 %
1160 - PERS Retirement	6,915	13,070	6,155	52.91 %	133,685	156,900	23,215	85.20 %
1170 - Medical Insurance	9,197	8,730	-467	105.35 %	62,942	104,800	41,858	60.06 %
1180 - Medical Insurance - Retirees	2,671	2,157	-513	123.78 %	17,328	25,900	8,572	66.90 %
1190 - Workers Compensation	1,330	1,516	186	87.76 %	9,660	18,200	8,540	53.08 %
1200 - Life Insurance	123	150	27	81.94 %	720	1,800	1,080	40.00 %
1210 - Long Term Disability Insurance	397	392	-5	101.36 %	2,740	4,700	1,960	58.31 %
1220 - Short Term Disability Insurance	79	92	13	85.82 %	543	1,100	557	49.39 %
1230 - Other Benefits	248	33	-215	745.26 %	303	400	97	75.68 %
1260 - Employee Assistance Program	20	42	22	47.27 %	135	500	365	26.94 %
1270 - FICA Tax Expense	58	242	183	24.14 %	439	2,900	2,461	15.15 %
1280 - Medicare Tax Expense	924	1,091	167	84.68 %	6,951	13,100	6,149	53.06 %
1290 - Staff Development & Training	1,232	891	-340	138.19 %	1,440	10,700	9,260	13.46 %
1300 - Conference Registration	72	100	28	72.03 %	642	1,200	558	53.51 %
1310 - Professional Dues	0	67	67	0.00 %	57	800	743	7.16 %
1320 - Personnel Recruitment	19	50	31	38.42 %	77	600	523	12.91 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>93,893</b>	<b>102,192</b>	<b>8,299</b>	<b>91.88 %</b>	<b>726,766</b>	<b>1,226,800</b>	<b>500,034</b>	<b>59.24 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	605	1,208	603	50.07 %	4,622	14,500	9,878	31.88 %
2020 - Board Expenses	501	217	-284	231.25 %	1,539	2,600	1,062	59.17 %
2040 - Rent	579	816	238	70.90 %	5,522	9,800	4,278	56.35 %
2060 - Utilities	805	1,050	244	76.73 %	6,197	12,600	6,403	49.18 %
2120 - Insurance Expense	806	1,200	393	67.20 %	903	14,400	13,497	6.27 %
2130 - Membership Dues	0	725	725	0.00 %	7,497	8,700	1,203	86.18 %
2140 - Bank Charges	152	108	-43	139.93 %	913	1,300	387	70.23 %
2150 - Office Supplies	357	550	192	65.02 %	2,696	6,600	3,904	40.85 %
2160 - Courier Expense	110	217	106	50.97 %	1,013	2,600	1,587	38.98 %
2170 - Printing/Photocopy	0	125	125	0.26 %	394	1,500	1,106	26.26 %
2180 - Postage & Shipping	7	175	167	4.28 %	988	2,100	1,112	47.07 %
2190 - IT Supplies/Services	12,117	2,666	-9,451	454.56 %	30,071	32,000	1,929	93.97 %
2200 - Professional Fees	11,444	9,371	-2,073	122.12 %	62,466	112,500	50,034	55.53 %
2220 - Equipment Repairs & Maintenance	301	200	-101	150.45 %	937	2,400	1,463	39.03 %
2235 - Equipment Lease	313	375	62	83.39 %	2,480	4,500	2,020	55.11 %
2240 - Telephone	984	1,266	282	77.73 %	7,476	15,200	7,724	49.18 %
2260 - Facility Maintenance	683	1,183	500	57.74 %	5,779	14,200	8,421	40.69 %
2270 - Travel Expenses	79	675	596	11.74 %	6,184	8,100	1,916	76.35 %

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

For Fiscal: 2017-2018 Period Ending: 01/31/2018

Level...	January Activity	January Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	189	858	669	22.06 %	703	10,300	9,597	6.82 %
2300 - Legal Services	20,469	16,660	-3,809	122.86 %	126,382	200,000	73,618	63.19 %
2380 - Meeting Expenses	0	158	158	0.00 %	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	53	1,216	1,163	4.34 %	555	14,600	14,045	3.80 %
2480 - Miscellaneous	19	83	64	22.71 %	140	1,000	860	14.02 %
2500 - Tax Administration Fee	0	708	708	0.00 %	0	8,500	8,500	0.00 %
2900 - Operating Supplies	10	150	140	6.74 %	102	1,800	1,698	5.68 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>50,583</b>	<b>42,075</b>	<b>-8,509</b>	<b>120.22 %</b>	<b>276,019</b>	<b>505,100</b>	<b>229,081</b>	<b>54.65 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	153,182	290,884	137,702	52.66 %	914,660	3,492,000	2,577,340	26.19 %
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 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>153,182</b>	<b>340,139</b>	<b>186,957</b>	<b>45.04 %</b>	<b>986,590</b>	<b>4,083,300</b>	<b>3,096,710</b>	<b>24.16 %</b>
<b>Total Expense:</b>	<b>297,658</b>	<b>484,406</b>	<b>186,748</b>	<b>61.45 %</b>	<b>1,989,375</b>	<b>5,815,200</b>	<b>3,825,825</b>	<b>34.21 %</b>
<b>Total Revenues</b>	<b>135,426</b>	<b>484,406</b>	<b>-348,980</b>	<b>-27.96 %</b>	<b>2,860,934</b>	<b>5,815,200</b>	<b>-2,954,266</b>	<b>-49.20 %</b>
<b>Total Fund: 35 - WATER SUPPLY FUND:</b>	<b>-162,232</b>	<b>0</b>	<b>-162,232</b>		<b>871,559</b>	<b>0</b>	<b>871,559</b>	
<b>Report Total:</b>	<b>-133,558</b>	<b>0</b>	<b>-133,558</b>		<b>1,995,048</b>	<b>0</b>	<b>1,995,048</b>	

**EXHIBIT 5-E**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 01/31/2018

**Fund Summary**

<b>Fund</b>	<b>January Activity</b>	<b>January Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
24 - MITIGATION FUND	14,521	0	14,521		474,831	0	474,831	
26 - CONSERVATION FUND	14,153	0	14,153		648,659	0	648,659	
35 - WATER SUPPLY FUND	-162,232	0	-162,232		871,559	0	871,559	
<b>Report Total:</b>	<b>-133,558</b>	<b>0.02</b>	<b>-133,558</b>		<b>1,995,048</b>	<b>0</b>	<b>1,995,048</b>	