

**EXHIBIT 27-E**



Monterey Peninsula Water Management Dist

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

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>								
R100 - Water Supply Charge	1,287,379	283,220	1,004,159	454.55 %	3,347,036	3,400,000	-52,964	98.44 %
R120 - Property Taxes Revenues	777,297	145,775	631,522	533.22 %	1,835,234	1,750,000	85,234	104.87 %
R130 - User Fees	716,846	341,136	375,710	210.14 %	3,573,146	4,095,000	-521,854	87.26 %
R140 - Connection Charges	51,661	24,992	26,670	206.71 %	464,118	300,000	164,118	154.71 %
R150 - Permit Processing Fee	26,503	14,578	11,926	181.81 %	215,657	175,000	40,657	123.23 %
R160 - Well Registration Fee	50	0	50	0.00 %	2,275	0	2,275	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	0	4,665	-4,665	0.00 %	17,010	56,000	-38,990	30.38 %
R200 - Recording Fees	3,411	2,466	945	138.30 %	18,926	29,600	-10,674	63.94 %
R210 - Legal Fees	1,407	1,333	74	105.57 %	5,142	16,000	-10,858	32.14 %
R220 - Copy Fee	8	0	8	0.00 %	99	0	99	0.00 %
R230 - Miscellaneous - Other	0	1,666	-1,666	0.00 %	16,899	20,000	-3,101	84.49 %
R250 - Interest Income	7,364	2,499	4,865	294.65 %	24,514	30,000	-5,486	81.71 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	54,983	-54,983	0.00 %	0	660,000	-660,000	0.00 %
R270 - CAW - Rebates	0	21,650	-21,650	0.00 %	281,445	260,000	21,445	108.25 %
R290 - CAW - Miscellaneous	0	6,707	-6,707	0.00 %	0	80,500	-80,500	0.00 %
R300 - Watermaster	0	6,214	-6,214	0.00 %	41,133	74,600	-33,467	55.14 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R309 - GWR Project Reimbursements	0	342,708	-342,708	0.00 %	4,112,541	4,112,500	41	100.00 %
R310 - Other Reimbursements	19,776	2,441	17,335	810.25 %	19,776	29,300	-9,524	67.49 %
R320 - Grants	0	37,458	-37,458	0.00 %	38,043	450,000	-411,957	8.45 %
R510 - Operating Reserve	0	71,130	-71,130	0.00 %	0	853,900	-853,900	0.00 %
<b>Total Revenue:</b>	<b>2,891,702</b>	<b>1,420,215</b>	<b>1,471,487</b>	<b>203.61 %</b>	<b>14,013,019</b>	<b>17,047,800</b>	<b>-3,034,781</b>	<b>82.20 %</b>

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	193,737	208,417	14,680	92.96 %	2,027,346	2,502,000	474,654	81.03 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	3,461	6,000	2,539	57.69 %
1120 - Manager's Deferred Comp	677	700	23	96.74 %	5,077	8,400	3,323	60.44 %
1130 - Unemployment Compensation	0	250	250	0.00 %	0	3,000	3,000	0.00 %
1150 - Temporary Personnel	3,405	4,415	1,010	77.12 %	40,472	53,000	12,528	76.36 %
1160 - PERS Retirement	18,854	37,443	18,589	50.35 %	438,408	449,500	11,092	97.53 %
1170 - Medical Insurance	26,664	27,531	867	96.85 %	266,430	330,500	64,070	80.61 %
1180 - Medical Insurance - Retirees	7,529	6,747	-781	111.58 %	77,477	81,000	3,523	95.65 %
1190 - Workers Compensation	3,741	4,240	499	88.23 %	41,909	50,900	8,991	82.34 %
1200 - Life Insurance	354	450	96	78.59 %	3,310	5,400	2,091	61.29 %
1210 - Long Term Disability Insurance	1,126	1,200	74	93.86 %	11,327	14,400	3,073	78.66 %
1220 - Short Term Disability Insurance	227	275	48	82.47 %	2,252	3,300	1,048	68.23 %
1230 - Other Benefits	80	100	20	80.03 %	1,237	1,200	-37	103.04 %
1260 - Employee Assistance Program	59	125	66	47.02 %	576	1,500	924	38.38 %
1270 - FICA Tax Expense	217	566	349	38.38 %	4,791	6,800	2,009	70.45 %
1280 - Medicare Tax Expense	2,690	3,107	417	86.58 %	30,196	37,300	7,104	80.95 %
1290 - Staff Development & Training	0	3,074	3,074	0.00 %	9,095	36,900	27,805	24.65 %
1300 - Conference Registration	0	283	283	0.00 %	3,571	3,400	-171	105.04 %
1310 - Professional Dues	0	258	258	0.00 %	1,375	3,100	1,725	44.35 %
1320 - Personnel Recruitment	188	167	-21	112.73 %	695	2,000	1,305	34.74 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>260,007</b>	<b>299,847</b>	<b>39,840</b>	<b>86.71 %</b>	<b>2,969,003</b>	<b>3,599,600</b>	<b>630,597</b>	<b>82.48 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	2,025	3,782	1,757	53.55 %	23,085	45,400	22,315	50.85 %
2020 - Board Expenses	0	666	666	0.00 %	10,932	8,000	-2,932	136.66 %
2040 - Rent	1,838	1,933	95	95.11 %	18,657	23,200	4,543	80.42 %
2060 - Utilities	1,788	3,232	1,444	55.31 %	25,726	38,800	13,074	66.30 %
2120 - Insurance Expense	4,186	3,749	-437	111.66 %	44,251	45,000	749	98.33 %
2130 - Membership Dues	668	2,882	2,214	23.18 %	31,297	34,600	3,303	90.45 %
2140 - Bank Charges	399	333	-66	119.81 %	3,983	4,000	17	99.58 %
2150 - Office Supplies	1,366	1,716	350	79.59 %	11,490	20,600	9,110	55.78 %
2160 - Courier Expense	470	675	205	69.66 %	4,351	8,100	3,749	53.72 %
2170 - Printing/Photocopy	0	783	783	0.00 %	490	9,400	8,910	5.21 %
2180 - Postage & Shipping	24	533	509	4.57 %	4,828	6,400	1,572	75.43 %
2190 - IT Supplies/Services	4,920	8,330	3,410	59.07 %	106,254	100,000	-6,254	106.25 %
2200 - Professional Fees	15,105	29,280	14,175	51.59 %	252,732	351,500	98,768	71.90 %
2220 - Equipment Repairs & Maintenance	1,003	625	-378	160.56 %	3,931	7,500	3,569	52.41 %
2235 - Equipment Lease	947	1,166	219	81.22 %	10,806	14,000	3,194	77.18 %
2240 - Telephone	4,938	3,798	-1,140	130.01 %	36,522	45,600	9,078	80.09 %
2260 - Facility Maintenance	3,298	3,565	267	92.50 %	28,624	42,800	14,176	66.88 %
2270 - Travel Expenses	456	2,882	2,427	15.81 %	14,094	34,600	20,506	40.73 %

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For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,595	2,216	621	71.99 %	24,773	26,600	1,827	93.13 %
2300 - Legal Services	22,137	33,320	11,183	66.44 %	266,979	400,000	133,021	66.74 %
2380 - Meeting Expenses	143	575	432	24.82 %	1,869	6,900	5,031	27.08 %
2420 - Legal Notices	135	308	173	43.80 %	135	3,700	3,565	3.65 %
2460 - Public Outreach	185	473	288	39.07 %	2,593	5,700	3,107	45.49 %
2480 - Miscellaneous	119	250	131	47.43 %	516	3,000	2,484	17.21 %
2500 - Tax Administration Fee	20,727	1,666	-19,061	1,244.12 %	20,727	20,000	-727	103.64 %
2900 - Operating Supplies	1,122	1,599	478	70.14 %	11,391	19,200	7,809	59.33 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>89,594</b>	<b>110,338</b>	<b>20,744</b>	<b>81.20 %</b>	<b>961,035</b>	<b>1,324,600</b>	<b>363,565</b>	<b>72.55 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	118,373	476,760	358,387	24.83 %	2,214,243	5,723,700	3,509,457	38.69 %
4000 - Fixed Asset Purchases	1,486	72,254	70,769	2.06 %	177,140	867,400	690,260	20.42 %
5000 - Debt Service	0	19,159	19,159	0.00 %	67,019	230,000	162,981	29.14 %
5500 - Election Expenses	0	583	583	0.00 %	6,863	7,000	137	98.04 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	435,026	435,026	0.00 %	0	5,220,500	5,220,500	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>119,859</b>	<b>1,010,031</b>	<b>890,171</b>	<b>11.87 %</b>	<b>2,465,265</b>	<b>12,123,600</b>	<b>9,658,335</b>	<b>20.33 %</b>
<b>Total Expense:</b>	<b>469,460</b>	<b>1,420,215</b>	<b>950,755</b>	<b>33.06 %</b>	<b>6,395,303</b>	<b>17,047,800</b>	<b>10,652,497</b>	<b>37.51 %</b>
<b>Report Total:</b>	<b>2,422,242</b>	<b>0</b>	<b>2,422,242</b>		<b>7,617,716</b>	<b>0</b>	<b>7,617,716</b>	

**EXHIBIT 27-E**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 04/30/2018

**Fund Summary**

<b>Fund</b>	<b>April Activity</b>	<b>April 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	409,111	0	409,111		739,116	0	739,116	
26 - CONSERVATION FUND	796,204	0	796,204		1,209,179	0	1,209,179	
35 - WATER SUPPLY FUND	1,216,927	0	1,216,927		5,669,421	0	5,669,421	
<b>Report Total:</b>	<b>2,422,242</b>	<b>0.02</b>	<b>2,422,242</b>		<b>7,617,716</b>	<b>0</b>	<b>7,617,716</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: 04/30/2018

Level...	April Activity	April 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	127,777	41,645	86,132	306.83 %	524,353	500,000	24,353	104.87 %
R130 - User Fees	411,164	196,006	215,157	209.77 %	2,058,385	2,353,000	-294,615	87.48 %
R160 - Well Registration Fee	50	0	50	0.00 %	2,275	0	2,275	0.00 %
R180 - River Work Permit Application	0	0	0	0.00 %	25	0	25	0.00 %
R190 - WDS Permits Rule 21	0	4,665	-4,665	0.00 %	17,010	56,000	-38,990	30.38 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	15,000	10,000	5,000	150.00 %
R250 - Interest Income	1,722	417	1,306	413.40 %	5,530	5,000	530	110.60 %
R290 - CAW - Miscellaneous	0	633	-633	0.00 %	0	7,600	-7,600	0.00 %
R310 - Other Reimbursements	19,776	2,357	17,418	838.88 %	19,776	28,300	-8,524	69.88 %
R320 - Grants	0	12,468	-12,468	0.00 %	18,043	150,000	-131,957	12.03 %
R510 - Operating Reserve	0	8,538	-8,538	0.00 %	0	102,500	-102,500	0.00 %
<b>Total Revenue:</b>	<b>560,489</b>	<b>267,563</b>	<b>292,926</b>	<b>-209.48 %</b>	<b>2,660,396</b>	<b>3,212,400</b>	<b>-552,004</b>	<b>82.82 %</b>

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	76,666	82,034	5,368	93.46 %	811,636	984,800	173,164	82.42 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	692	1,200	508	57.69 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	1,015	1,700	685	59.73 %
1130 - Unemployment Compensation	0	100	100	0.00 %	0	1,200	1,200	0.00 %
1150 - Temporary Personnel	0	267	267	0.00 %	2,970	3,200	230	92.80 %
1160 - PERS Retirement	7,505	15,627	8,122	48.03 %	182,254	187,600	5,346	97.15 %
1170 - Medical Insurance	10,517	11,204	687	93.87 %	107,093	134,500	27,407	79.62 %
1180 - Medical Insurance - Retirees	3,011	2,699	-312	111.58 %	31,083	32,400	1,317	95.93 %
1190 - Workers Compensation	2,187	2,499	312	87.52 %	25,530	30,000	4,470	85.10 %
1200 - Life Insurance	145	200	55	72.63 %	1,455	2,400	945	60.63 %
1210 - Long Term Disability Insurance	448	483	35	92.78 %	4,577	5,800	1,224	78.91 %
1220 - Short Term Disability Insurance	92	108	16	85.18 %	912	1,300	388	70.15 %
1230 - Other Benefits	32	42	10	76.83 %	474	500	26	94.88 %
1260 - Employee Assistance Program	24	50	26	47.88 %	233	600	367	38.84 %
1270 - FICA Tax Expense	119	242	122	49.31 %	3,659	2,900	-759	126.17 %
1280 - Medicare Tax Expense	1,098	1,216	118	90.29 %	12,705	14,600	1,895	87.02 %
1290 - Staff Development & Training	0	991	991	0.00 %	3,859	11,900	8,041	32.43 %
1300 - Conference Registration	0	117	117	0.00 %	1,177	1,400	223	84.04 %
1310 - Professional Dues	0	67	67	0.00 %	532	800	268	66.49 %
1320 - Personnel Recruitment	188	67	-121	281.81 %	345	800	455	43.08 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>102,262</b>	<b>118,253</b>	<b>15,991</b>	<b>86.48 %</b>	<b>1,192,199</b>	<b>1,419,600</b>	<b>227,401</b>	<b>83.98 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	810	1,516	706	53.43 %	9,234	18,200	8,966	50.74 %
2020 - Board Expenses	0	267	267	0.00 %	4,373	3,200	-1,173	136.66 %
2040 - Rent	840	883	43	95.10 %	8,508	10,600	2,092	80.26 %
2060 - Utilities	721	1,299	579	55.47 %	10,584	15,600	5,016	67.85 %
2120 - Insurance Expense	1,674	1,499	-175	111.66 %	17,700	18,000	300	98.33 %
2130 - Membership Dues	0	908	908	0.00 %	10,179	10,900	721	93.38 %
2140 - Bank Charges	160	133	-26	119.81 %	1,683	1,600	-83	105.20 %
2150 - Office Supplies	541	675	134	80.11 %	4,475	8,100	3,625	55.25 %
2160 - Courier Expense	188	267	79	70.53 %	1,740	3,200	1,460	54.39 %
2170 - Printing/Photocopy	0	150	150	0.00 %	56	1,800	1,744	3.13 %
2180 - Postage & Shipping	10	217	207	4.50 %	1,999	2,600	601	76.87 %
2190 - IT Supplies/Services	1,779	3,332	1,553	53.38 %	41,668	40,000	-1,668	104.17 %
2200 - Professional Fees	6,042	11,712	5,670	51.59 %	99,957	140,600	40,643	71.09 %
2220 - Equipment Repairs & Maintenance	401	250	-151	160.56 %	1,572	3,000	1,428	52.41 %
2235 - Equipment Lease	407	466	59	87.32 %	4,647	5,600	953	82.97 %
2240 - Telephone	2,046	1,516	-530	134.93 %	15,423	18,200	2,777	84.74 %
2260 - Facility Maintenance	1,334	1,449	116	92.02 %	11,600	17,400	5,800	66.66 %
2270 - Travel Expenses	181	791	610	22.88 %	2,777	9,500	6,723	29.23 %

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,516	858	-658	176.73 %	23,256	10,300	-12,956	225.79 %
2300 - Legal Services	7,160	10,662	3,502	67.15 %	32,043	128,000	95,957	25.03 %
2380 - Meeting Expenses	57	217	160	26.35 %	703	2,600	1,897	27.04 %
2420 - Legal Notices	54	133	79	40.52 %	54	1,600	1,546	3.38 %
2460 - Public Outreach	74	191	117	38.73 %	889	2,300	1,411	38.66 %
2480 - Miscellaneous	47	100	53	47.44 %	199	1,200	1,001	16.58 %
2500 - Tax Administration Fee	3,537	483	-3,054	732.09 %	3,537	5,800	2,263	60.98 %
2900 - Operating Supplies	27	183	156	14.79 %	556	2,200	1,644	25.26 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>29,605</b>	<b>40,158</b>	<b>10,553</b>	<b>73.72 %</b>	<b>309,412</b>	<b>482,100</b>	<b>172,688</b>	<b>64.18 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	19,289	71,699	52,410	26.90 %	388,233	861,100	472,867	45.09 %
4000 - Fixed Asset Purchases	223	16,443	16,221	1.36 %	28,692	197,400	168,708	14.53 %
5500 - Election Expenses	0	233	233	0.00 %	2,745	2,800	55	98.04 %
6000 - Contingencies	0	2,499	2,499	0.00 %	0	30,000	30,000	0.00 %
6500 - Reserves	0	18,277	18,277	0.00 %	0	219,400	219,400	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>19,512</b>	<b>109,151</b>	<b>89,640</b>	<b>17.88 %</b>	<b>419,669</b>	<b>1,310,700</b>	<b>891,031</b>	<b>32.02 %</b>
<b>Total Expense:</b>	<b>151,378</b>	<b>267,563</b>	<b>116,184</b>	<b>56.58 %</b>	<b>1,921,280</b>	<b>3,212,400</b>	<b>1,291,120</b>	<b>59.81 %</b>
<b>Total Revenues</b>	<b>560,489</b>	<b>267,563</b>	<b>292,926</b>	<b>-209.48 %</b>	<b>2,660,396</b>	<b>3,212,400</b>	<b>-552,004</b>	<b>-82.82 %</b>
<b>Total Fund: 24 - MITIGATION FUND:</b>	<b>409,111</b>	<b>0</b>	<b>409,111</b>		<b>739,116</b>	<b>0</b>	<b>739,116</b>	

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	669,348	104,131	565,217	642.79 %	1,310,881	1,250,000	60,881	104.87 %
R130 - User Fees	202,353	97,046	105,307	208.51 %	932,873	1,165,000	-232,127	80.07 %
R150 - Permit Processing Fee	26,503	14,578	11,926	181.81 %	215,657	175,000	40,657	123.23 %
R200 - Recording Fees	3,411	2,466	945	138.30 %	18,926	29,600	-10,674	63.94 %
R210 - Legal Fees	1,407	1,333	74	105.57 %	5,142	16,000	-10,858	32.14 %
R250 - Interest Income	1,892	417	1,475	454.11 %	8,636	5,000	3,636	172.72 %
R270 - CAW - Rebates	0	21,650	-21,650	0.00 %	281,445	260,000	21,445	108.25 %
R320 - Grants	0	18,326	-18,326	0.00 %	20,000	220,000	-200,000	9.09 %
R510 - Operating Reserve	0	200	-200	0.00 %	0	2,400	-2,400	0.00 %
<b>Total Revenue:</b>	<b>904,914</b>	<b>260,146</b>	<b>644,767</b>	<b>-347.85 %</b>	<b>2,793,560</b>	<b>3,123,000</b>	<b>-329,440</b>	<b>89.45 %</b>



**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	44,349	53,662	9,313	82.65 %	477,836	644,200	166,364	74.18 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	692	1,200	508	57.69 %
1120 - Manager's Deferred Comp	135	142	6	95.60 %	1,015	1,700	685	59.73 %
1130 - Unemployment Compensation	0	67	67	0.00 %	0	800	800	0.00 %
1150 - Temporary Personnel	3,405	3,932	527	86.60 %	35,127	47,200	12,073	74.42 %
1160 - PERS Retirement	4,180	8,747	4,566	47.80 %	97,557	105,000	7,443	92.91 %
1170 - Medical Insurance	6,965	7,597	632	91.68 %	68,843	91,200	22,357	75.49 %
1180 - Medical Insurance - Retirees	2,108	1,891	-217	111.48 %	21,647	22,700	1,053	95.36 %
1190 - Workers Compensation	170	225	55	75.45 %	1,899	2,700	801	70.34 %
1200 - Life Insurance	85	100	15	85.39 %	766	1,200	434	63.80 %
1210 - Long Term Disability Insurance	274	325	50	84.46 %	2,801	3,900	1,099	71.83 %
1220 - Short Term Disability Insurance	55	75	20	72.74 %	557	900	343	61.85 %
1230 - Other Benefits	22	25	3	89.64 %	332	300	-32	110.69 %
1260 - Employee Assistance Program	15	33	18	45.20 %	149	400	251	37.24 %
1270 - FICA Tax Expense	35	83	48	42.20 %	401	1,000	599	40.07 %
1280 - Medicare Tax Expense	641	800	158	80.20 %	7,196	9,600	2,404	74.96 %
1290 - Staff Development & Training	0	1,191	1,191	0.00 %	3,797	14,300	10,503	26.55 %
1300 - Conference Registration	0	67	67	0.00 %	1,454	800	-654	181.70 %
1310 - Professional Dues	0	125	125	0.00 %	763	1,500	737	50.90 %
1320 - Personnel Recruitment	0	50	50	0.00 %	273	600	327	45.46 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>62,533</b>	<b>79,235</b>	<b>16,702</b>	<b>78.92 %</b>	<b>723,104</b>	<b>951,200</b>	<b>228,096</b>	<b>76.02 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	567	1,058	491	53.60 %	6,464	12,700	6,236	50.90 %
2020 - Board Expenses	0	183	183	0.00 %	3,061	2,200	-861	139.14 %
2040 - Rent	222	233	11	95.20 %	2,298	2,800	502	82.07 %
2060 - Utilities	485	883	398	54.89 %	6,612	10,600	3,988	62.38 %
2120 - Insurance Expense	1,172	1,050	-122	111.66 %	12,390	12,600	210	98.33 %
2130 - Membership Dues	668	1,250	581	53.47 %	12,980	15,000	2,021	86.53 %
2140 - Bank Charges	112	92	-20	121.99 %	1,005	1,100	95	91.36 %
2150 - Office Supplies	398	491	93	81.06 %	3,422	5,900	2,478	58.00 %
2160 - Courier Expense	132	192	60	68.69 %	1,257	2,300	1,043	54.67 %
2170 - Printing/Photocopy	0	508	508	0.00 %	39	6,100	6,061	0.65 %
2180 - Postage & Shipping	7	142	135	4.82 %	1,309	1,700	391	77.00 %
2190 - IT Supplies/Services	904	2,332	1,429	38.75 %	28,786	28,000	-786	102.81 %
2200 - Professional Fees	4,229	8,197	3,967	51.60 %	69,893	98,400	28,507	71.03 %
2220 - Equipment Repairs & Maintenance	281	175	-106	160.56 %	1,101	2,100	999	52.41 %
2235 - Equipment Lease	227	325	98	69.98 %	2,628	3,900	1,272	67.39 %
2240 - Telephone	1,353	1,016	-336	133.09 %	10,094	12,200	2,106	82.74 %
2260 - Facility Maintenance	916	933	17	98.20 %	7,896	11,200	3,304	70.50 %
2270 - Travel Expenses	127	1,416	1,289	8.95 %	4,353	17,000	12,647	25.60 %

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	0	500	500	0.00 %	588	6,000	5,412	9.80 %
2300 - Legal Services	3,576	5,998	2,421	59.63 %	26,910	72,000	45,090	37.38 %
2380 - Meeting Expenses	40	183	143	21.80 %	563	2,200	1,637	25.61 %
2420 - Legal Notices	38	58	21	64.83 %	38	700	662	5.40 %
2460 - Public Outreach	52	133	81	38.97 %	826	1,600	774	51.60 %
2480 - Miscellaneous	33	67	33	49.80 %	139	800	661	17.41 %
2500 - Tax Administration Fee	8,843	475	-8,368	1,862.43 %	8,843	5,700	-3,143	155.14 %
2900 - Operating Supplies	1,095	1,266	171	86.46 %	10,446	15,200	4,754	68.73 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>25,476</b>	<b>29,155</b>	<b>3,679</b>	<b>87.38 %</b>	<b>223,942</b>	<b>350,000</b>	<b>126,058</b>	<b>63.98 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	19,661	104,386	84,726	18.83 %	514,980	1,253,100	738,120	41.10 %
4000 - Fixed Asset Purchases	1,040	42,150	41,110	2.47 %	120,435	506,000	385,565	23.80 %
5500 - Election Expenses	0	167	167	0.00 %	1,922	2,000	78	96.08 %
6000 - Contingencies	0	1,749	1,749	0.00 %	0	21,000	21,000	0.00 %
6500 - Reserves	0	3,305	3,305	0.00 %	0	39,700	39,700	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>20,701</b>	<b>151,757</b>	<b>131,056</b>	<b>13.64 %</b>	<b>637,336</b>	<b>1,821,800</b>	<b>1,184,464</b>	<b>34.98 %</b>
<b>Total Expense:</b>	<b>108,710</b>	<b>260,146</b>	<b>151,437</b>	<b>41.79 %</b>	<b>1,584,382</b>	<b>3,123,000</b>	<b>1,538,618</b>	<b>50.73 %</b>
<b>Total Revenues</b>	<b>904,914</b>	<b>260,146</b>	<b>644,767</b>	<b>-347.85 %</b>	<b>2,793,560</b>	<b>3,123,000</b>	<b>-329,440</b>	<b>-89.45 %</b>
<b>Total Fund: 26 - CONSERVATION FUND:</b>	<b>796,204</b>	<b>0</b>	<b>796,204</b>		<b>1,209,179</b>	<b>0</b>	<b>1,209,179</b>	

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	1,287,379	283,220	1,004,159	454.55 %	3,347,036	3,400,000	-52,964	98.44 %
R120 - Property Taxes Revenues	-19,829	-1	-19,828	19,152.29 %	0	0	0	0.00 %
R130 - User Fees	103,329	48,083	55,246	214.90 %	581,888	577,000	4,888	100.85 %
R140 - Connection Charges	51,661	24,992	26,670	206.71 %	464,118	300,000	164,118	154.71 %
R220 - Copy Fee	8	0	8	0.00 %	99	0	99	0.00 %
R230 - Miscellaneous - Other	0	833	-833	0.00 %	1,899	10,000	-8,101	18.99 %
R250 - Interest Income	3,751	1,666	2,084	225.10 %	10,348	20,000	-9,652	51.74 %
R260 - CAW - ASR	0	52,929	-52,929	0.00 %	0	635,400	-635,400	0.00 %
R265 - CAW - Los Padres Reimbursement	0	54,983	-54,983	0.00 %	0	660,000	-660,000	0.00 %
R290 - CAW - Miscellaneous	0	6,074	-6,074	0.00 %	0	72,900	-72,900	0.00 %
R300 - Watermaster	0	6,214	-6,214	0.00 %	41,133	74,600	-33,467	55.14 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R309 - GWR Project Reimbursements	0	342,708	-342,708	0.00 %	4,112,541	4,112,500	41	100.00 %
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>1,426,299</b>	<b>892,506</b>	<b>533,793</b>	<b>-159.81 %</b>	<b>8,559,063</b>	<b>10,712,400</b>	<b>-2,153,338</b>	<b>79.90 %</b>

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April 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	72,721	72,721	0	100.00 %	737,875	873,000	135,125	84.52 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	2,077	3,600	1,523	57.69 %
1120 - Manager's Deferred Comp	406	417	10	97.52 %	3,046	5,000	1,954	60.92 %
1130 - Unemployment Compensation	0	83	83	0.00 %	0	1,000	1,000	0.00 %
1150 - Temporary Personnel	0	217	217	0.00 %	2,376	2,600	224	91.37 %
1160 - PERS Retirement	7,168	13,070	5,901	54.85 %	158,597	156,900	-1,697	101.08 %
1170 - Medical Insurance	9,181	8,730	-451	105.17 %	90,494	104,800	14,306	86.35 %
1180 - Medical Insurance - Retirees	2,409	2,157	-252	111.66 %	24,747	25,900	1,153	95.55 %
1190 - Workers Compensation	1,384	1,516	132	91.30 %	14,479	18,200	3,721	79.56 %
1200 - Life Insurance	123	150	27	81.99 %	1,089	1,800	711	60.49 %
1210 - Long Term Disability Insurance	403	392	-12	102.98 %	3,950	4,700	750	84.03 %
1220 - Short Term Disability Insurance	80	92	12	87.22 %	783	1,100	317	71.19 %
1230 - Other Benefits	26	33	8	76.83 %	430	400	-30	107.51 %
1260 - Employee Assistance Program	20	42	22	47.44 %	194	500	306	38.75 %
1270 - FICA Tax Expense	63	242	178	26.13 %	731	2,900	2,169	25.21 %
1280 - Medicare Tax Expense	951	1,091	141	87.12 %	10,295	13,100	2,805	78.59 %
1290 - Staff Development & Training	0	891	891	0.00 %	1,440	10,700	9,260	13.46 %
1300 - Conference Registration	0	100	100	0.00 %	941	1,200	259	78.44 %
1310 - Professional Dues	0	67	67	0.00 %	79	800	721	9.92 %
1320 - Personnel Recruitment	0	50	50	0.00 %	77	600	523	12.91 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>95,212</b>	<b>102,359</b>	<b>7,147</b>	<b>93.02 %</b>	<b>1,053,700</b>	<b>1,228,800</b>	<b>175,100</b>	<b>85.75 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	648	1,208	560	53.65 %	7,387	14,500	7,113	50.95 %
2020 - Board Expenses	0	217	217	0.00 %	3,498	2,600	-898	134.55 %
2040 - Rent	776	816	40	95.09 %	7,851	9,800	1,949	80.11 %
2060 - Utilities	582	1,050	467	55.48 %	8,529	12,600	4,071	67.69 %
2120 - Insurance Expense	1,339	1,200	-140	111.66 %	14,160	14,400	240	98.33 %
2130 - Membership Dues	0	725	725	0.00 %	8,139	8,700	561	93.55 %
2140 - Bank Charges	128	108	-19	117.97 %	1,295	1,300	5	99.61 %
2150 - Office Supplies	427	550	123	77.64 %	3,593	6,600	3,007	54.45 %
2160 - Courier Expense	150	217	66	69.44 %	1,353	2,600	1,247	52.05 %
2170 - Printing/Photocopy	0	125	125	0.00 %	394	1,500	1,106	26.26 %
2180 - Postage & Shipping	8	175	167	4.46 %	1,520	2,100	580	72.39 %
2190 - IT Supplies/Services	2,238	2,666	427	83.96 %	35,800	32,000	-3,800	111.88 %
2200 - Professional Fees	4,834	9,371	4,538	51.58 %	82,882	112,500	29,618	73.67 %
2220 - Equipment Repairs & Maintenance	321	200	-121	160.55 %	1,258	2,400	1,142	52.41 %
2235 - Equipment Lease	313	375	62	83.39 %	3,531	4,500	969	78.47 %
2240 - Telephone	1,540	1,266	-274	121.65 %	11,005	15,200	4,195	72.40 %
2260 - Facility Maintenance	1,048	1,183	135	88.61 %	9,128	14,200	5,072	64.28 %
2270 - Travel Expenses	148	675	527	21.91 %	6,965	8,100	1,135	85.98 %

**EXHIBIT 27-E****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2017-2018 Period Ending: 04/30/2018

Level...	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	79	858	779	9.19 %	929	10,300	9,371	9.02 %
2300 - Legal Services	11,401	16,660	5,259	68.43 %	208,026	200,000	-8,026	104.01 %
2380 - Meeting Expenses	46	175	129	26.09 %	602	2,100	1,498	28.69 %
2420 - Legal Notices	43	117	73	37.04 %	43	1,400	1,357	3.09 %
2460 - Public Outreach	59	150	90	39.60 %	878	1,800	922	48.80 %
2480 - Miscellaneous	38	83	45	45.53 %	178	1,000	822	17.81 %
2500 - Tax Administration Fee	8,347	708	-7,639	1,178.87 %	8,347	8,500	153	98.20 %
2900 - Operating Supplies	0	150	150	0.00 %	389	1,800	1,411	21.60 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>34,513</b>	<b>41,025</b>	<b>6,512</b>	<b>84.13 %</b>	<b>427,682</b>	<b>492,500</b>	<b>64,818</b>	<b>86.84 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	79,424	300,675	221,251	26.42 %	1,311,031	3,609,500	2,298,469	36.32 %
4000 - Fixed Asset Purchases	223	13,661	13,438	1.63 %	28,013	164,000	135,987	17.08 %
5000 - Debt Service	0	19,159	19,159	0.00 %	67,019	230,000	162,981	29.14 %
5500 - Election Expenses	0	183	183	0.00 %	2,196	2,200	4	99.82 %
6000 - Contingencies	0	1,999	1,999	0.00 %	0	24,000	24,000	0.00 %
6500 - Reserves	0	413,444	413,444	0.00 %	0	4,961,400	4,961,400	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>79,647</b>	<b>749,122</b>	<b>669,475</b>	<b>10.63 %</b>	<b>1,408,259</b>	<b>8,991,100</b>	<b>7,582,841</b>	<b>15.66 %</b>
<b>Total Expense:</b>	<b>209,372</b>	<b>892,506</b>	<b>683,134</b>	<b>23.46 %</b>	<b>2,889,641</b>	<b>10,712,400</b>	<b>7,822,759</b>	<b>26.97 %</b>
<b>Total Revenues</b>	<b>1,426,299</b>	<b>892,506</b>	<b>533,793</b>	<b>-159.81 %</b>	<b>8,559,063</b>	<b>10,712,400</b>	<b>-2,153,338</b>	<b>-79.90 %</b>
<b>Total Fund: 35 - WATER SUPPLY FUND:</b>	<b>1,216,927</b>	<b>0</b>	<b>1,216,927</b>		<b>5,669,421</b>	<b>0</b>	<b>5,669,421</b>	
<b>Report Total:</b>	<b>2,422,242</b>	<b>0</b>	<b>2,422,242</b>		<b>7,617,716</b>	<b>0</b>	<b>7,617,716</b>	

**EXHIBIT 27-E**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2017-2018 Period Ending: 04/30/2018

**Fund Summary**

<b>Fund</b>	<b>April Activity</b>	<b>April 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	409,111	0	409,111		739,116	0	739,116	
26 - CONSERVATION FUND	796,204	0	796,204		1,209,179	0	1,209,179	
35 - WATER SUPPLY FUND	1,216,927	0	1,216,927		5,669,421	0	5,669,421	
<b>Report Total:</b>	<b>2,422,242</b>	<b>0.02</b>	<b>2,422,242</b>		<b>7,617,716</b>	<b>0</b>	<b>7,617,716</b>	