

EXHIBIT 12-E



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	3,336,701	3,400,000	-63,299	-98.14 %
R110 - Mitigation Revenue	0	200,920	-200,920	0.00 %	1,593,591	2,412,000	-818,409	-66.07 %
R120 - Property Taxes Revenues	0	130,781	-130,781	0.00 %	1,665,576	1,570,000	95,576	-106.09 %
R130 - User Fees	3,944	6,248	-2,304	-63.12 %	42,472	75,000	-32,529	-56.63 %
R140 - Connection Charges	18,333	14,578	3,755	-125.76 %	477,056	175,000	302,056	-272.60 %
R150 - Permit Processing Fee	15,037	14,578	460	-103.15 %	146,819	175,000	-28,181	-83.90 %
R160 - Well Registration Fee	25	167	-142	-15.01 %	675	2,000	-1,325	-33.75 %
R180 - River Work Permit Application	0	0	0	0.00 %	75	0	75	0.00 %
R190 - WDS Permits Rule 21	3,200	4,665	-1,465	-68.60 %	47,843	56,000	-8,157	-85.43 %
R200 - Recording Fees	722	666	56	-108.34 %	10,652	8,000	2,652	-133.15 %
R210 - Legal Fees	114	1,250	-1,136	-9.12 %	2,614	15,000	-12,386	-17.43 %
R220 - Copy Fee	3	0	3	0.00 %	99	0	99	0.00 %
R230 - Miscellaneous - Other	4,632	1,250	3,383	-370.72 %	12,552	15,000	-2,448	-83.68 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,352	0	1,352	0.00 %
R250 - Interest Income	76	1,250	-1,173	-6.09 %	20,681	15,000	5,681	-137.88 %
R260 - CAW - ASR	0	23,566	-23,566	0.00 %	0	282,900	-282,900	0.00 %
R265 - CAW - Los Padres Reimbursement	0	49,980	-49,980	0.00 %	0	600,000	-600,000	0.00 %
R270 - CAW - Rebates	58,620	58,310	310	-100.53 %	579,431	700,000	-120,569	-82.78 %
R280 - CAW - Conservation	0	19,326	-19,326	0.00 %	0	232,000	-232,000	0.00 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R300 - Watermaster	0	5,848	-5,848	0.00 %	39,709	70,200	-30,491	-56.57 %
R305 - City of Seaside - Rebates	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	5,415	-5,415	0.00 %	0	65,000	-65,000	0.00 %
R320 - Grants	0	22,908	-22,908	0.00 %	197,519	275,000	-77,481	-71.83 %
R510 - Operating Reserve	0	270,009	-270,009	0.00 %	0	3,241,400	-3,241,400	0.00 %
Total Revenue:	104,706	1,117,178	-1,012,472	-9.37 %	8,175,418	13,411,500	-5,236,082	-60.96 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	175,844	197,838	21,994	88.88 %	2,144,133	2,375,000	230,867	90.28 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	5,538	6,000	462	92.30 %
1120 - Manager's Deferred Comp	631	650	19	97.08 %	7,508	7,800	292	96.25 %
1130 - Unemployment Compensation	0	250	250	0.00 %	670	3,000	2,330	22.34 %
1140 - Insurance Opt-Out Supplemental	1,414	1,583	169	89.34 %	16,431	19,000	2,569	86.48 %
1150 - Temporary Personnel	4,056	5,914	1,858	68.58 %	48,147	71,000	22,853	67.81 %
1160 - PERS Retirement	17,250	33,811	16,561	51.02 %	384,006	405,900	21,894	94.61 %
1170 - Medical Insurance	25,417	25,865	448	98.27 %	281,768	310,500	28,732	90.75 %
1180 - Medical Insurance - Retirees	6,087	4,798	-1,288	126.85 %	55,909	57,600	1,691	97.06 %
1190 - Workers Compensation	3,306	3,524	218	93.83 %	39,289	42,300	3,011	92.88 %
1200 - Life Insurance	409	458	50	89.16 %	4,767	5,500	733	86.67 %
1210 - Long Term Disability Insurance	1,121	1,166	45	96.13 %	12,037	14,000	1,963	85.98 %
1220 - Short Term Disability Insurance	223	250	27	89.07 %	2,379	3,000	621	79.30 %
1260 - Employee Assistance Program	66	100	34	65.82 %	738	1,200	462	61.46 %
1270 - FICA Tax Expense	422	400	-23	105.64 %	4,408	4,800	392	91.84 %
1280 - Medicare Tax Expense	2,321	2,907	586	79.85 %	27,990	34,900	6,910	80.20 %
1290 - Staff Development & Training	1,054	2,716	1,662	38.81 %	8,279	32,600	24,321	25.40 %
1300 - Conference Registration	0	267	267	0.00 %	2,545	3,200	655	79.53 %
1310 - Professional Dues	385	225	-160	171.18 %	2,288	2,700	413	84.72 %
1320 - Personnel Recruitment	175	417	242	42.02 %	7,961	5,000	-2,961	159.22 %
Total Level1: 100 - Personnel Costs:	240,641	283,636	42,995	84.84 %	3,056,790	3,405,000	348,210	89.77 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,295	3,082	787	74.46 %	22,820	37,000	14,180	61.68 %
2020 - Board Expenses	0	333	333	0.00 %	9,462	4,000	-5,462	236.56 %
2040 - Rent	1,761	1,966	205	89.58 %	18,747	23,600	4,853	79.44 %
2060 - Utilities	2,655	3,199	544	82.99 %	30,363	38,400	8,037	79.07 %
2120 - Insurance Expense	3,517	3,749	231	93.83 %	39,377	45,000	5,623	87.50 %
2130 - Membership Dues	2,000	2,291	291	87.31 %	25,354	27,500	2,146	92.20 %
2140 - Bank Charges	453	292	-161	155.20 %	4,594	3,500	-1,094	131.25 %
2150 - Office Supplies	1,921	1,358	-563	141.47 %	11,624	16,300	4,676	71.31 %
2160 - Courier Expense	1,221	666	-555	183.22 %	7,199	8,000	801	89.99 %
2170 - Printing/Photocopy	0	750	750	0.00 %	398	9,000	8,602	4.42 %
2180 - Postage & Shipping	0	333	333	0.00 %	5,281	4,000	-1,281	132.03 %
2190 - IT Supplies/Services	2,865	8,780	5,915	32.63 %	70,485	105,400	34,915	66.87 %
2200 - Professional Fees	6,600	11,246	4,646	58.69 %	196,447	135,000	-61,447	145.52 %
2220 - Equipment Repairs & Maintenance	556	583	27	95.35 %	7,360	7,000	-360	105.14 %
2235 - Equipment Lease	946	1,250	303	75.72 %	12,089	15,000	2,911	80.59 %
2240 - Telephone	2,603	3,615	1,012	72.00 %	33,027	43,400	10,373	76.10 %
2260 - Facility Maintenance	2,861	2,899	37	98.71 %	35,761	34,800	-961	102.76 %
2270 - Travel Expenses	2,973	2,682	-291	110.84 %	25,314	32,200	6,886	78.62 %

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For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,936	1,883	-1,054	155.98 %	27,025	22,600	-4,425	119.58 %
2300 - Legal Services	57,439	33,320	-24,119	172.39 %	480,038	400,000	-80,038	120.01 %
2380 - Meeting Expenses	802	600	-202	133.68 %	3,623	7,200	3,577	50.32 %
2420 - Legal Notices	0	358	358	0.00 %	1,750	4,300	2,550	40.69 %
2460 - Public Outreach	62	417	354	14.97 %	4,135	5,000	865	82.69 %
2480 - Miscellaneous	272	417	145	65.31 %	1,561	5,000	3,439	31.22 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	18,800	20,000	1,200	94.00 %
2900 - Operating Supplies	100	1,741	1,641	5.74 %	12,908	20,900	7,992	61.76 %
Total Level1: 200 - Supplies and Services:	96,837	89,473	-7,365	108.23 %	1,105,541	1,074,100	-31,441	102.93 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	265,086	658,095	393,009	40.28 %	4,239,085	7,900,300	3,661,215	53.66 %
4000 - Fixed Asset Purchases	71,735	12,037	-59,698	595.96 %	111,416	144,500	33,084	77.10 %
5000 - Debt Service	68,558	19,159	-49,399	357.84 %	138,627	230,000	91,373	60.27 %
5500 - Election Expenses	0	18,992	18,992	0.00 %	44,606	228,000	183,394	19.56 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	29,538	29,538	0.00 %	0	354,600	354,600	0.00 %
Total Level1: 300 - Other Expenses:	405,378	744,069	338,691	54.48 %	4,533,734	8,932,400	4,398,666	50.76 %
Total Expense:	742,857	1,117,178	374,321	66.49 %	8,696,065	13,411,500	4,715,435	64.84 %
Report Total:	-638,151	0	-638,151		-520,648	0	-520,648	

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For Fiscal: 2015-2016 Period Ending: 05/31/2016

Fund Summary

Fund	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-202,965	0	-202,965		-183,563	0	-183,563	
26 - CONSERVATION FUND	-75,405	0	-75,405		223,483	0	223,483	
35 - WATER SUPPLY FUND	-359,781	0	-359,781		-560,568	0	-560,568	
Report Total:	-638,151	0.08	-638,151		-520,648	0	-520,648	

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Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R110 - Mitigation Revenue	0	200,920	-200,920	0.00 %	1,593,591	2,412,000	-818,409	-66.07 %
R130 - User Fees	3,329	6,248	-2,918	-53.29 %	35,855	75,000	-39,145	-47.81 %
R160 - Well Registration Fee	25	167	-142	-15.01 %	675	2,000	-1,325	-33.75 %
R180 - River Work Permit Application	0	0	0	0.00 %	75	0	75	0.00 %
R190 - WDS Permits Rule 21	3,200	4,665	-1,465	-68.60 %	47,843	56,000	-8,157	-85.43 %
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00 %	443	15,000	-14,557	-2.95 %
R250 - Interest Income	8	541	-533	-1.50 %	1,348	6,500	-5,152	-20.74 %
R290 - CAW - Miscellaneous	0	583	-583	0.00 %	0	7,000	-7,000	0.00 %
R310 - Other Reimbursements	0	4,582	-4,582	0.00 %	0	55,000	-55,000	0.00 %
R320 - Grants	0	22,908	-22,908	0.00 %	197,519	275,000	-77,481	-71.83 %
R510 - Operating Reserve	0	10,579	-10,579	0.00 %	0	127,000	-127,000	0.00 %
Total Revenue:	6,562	252,441	-245,878	-2.60 %	1,877,349	3,030,500	-1,153,151	-61.95 %

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Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	71,324	83,308	11,985	85.61 %	891,164	1,000,100	108,936	89.11 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	1,108	1,200	92	92.30 %
1120 - Manager's Deferred Comp	126	133	7	94.66 %	1,502	1,600	98	93.85 %
1130 - Unemployment Compensation	0	108	108	0.00 %	288	1,300	1,012	22.16 %
1140 - Insurance Opt-Out Supplemental	372	421	49	88.35 %	4,302	5,050	748	85.19 %
1150 - Temporary Personnel	0	42	42	0.00 %	4,732	500	-4,232	946.35 %
1160 - PERS Retirement	7,120	14,461	7,341	49.23 %	163,205	173,600	10,395	94.01 %
1170 - Medical Insurance	10,575	11,262	687	93.90 %	118,580	135,200	16,620	87.71 %
1180 - Medical Insurance - Retirees	2,617	2,066	-551	126.69 %	24,041	24,800	759	96.94 %
1190 - Workers Compensation	2,041	2,107	66	96.85 %	24,016	25,300	1,284	94.93 %
1200 - Life Insurance	182	196	14	93.07 %	2,069	2,350	281	88.02 %
1210 - Long Term Disability Insurance	470	516	47	90.98 %	5,113	6,200	1,087	82.46 %
1220 - Short Term Disability Insurance	93	108	15	86.18 %	1,011	1,300	289	77.77 %
1260 - Employee Assistance Program	27	42	15	64.22 %	304	500	196	60.78 %
1270 - FICA Tax Expense	330	192	-139	172.36 %	3,452	2,300	-1,152	150.09 %
1280 - Medicare Tax Expense	1,031	1,241	210	83.10 %	12,276	14,900	2,624	82.39 %
1290 - Staff Development & Training	411	841	431	48.81 %	2,236	10,100	7,864	22.14 %
1300 - Conference Registration	0	117	117	0.00 %	884	1,400	516	63.16 %
1310 - Professional Dues	166	83	-82	198.74 %	606	1,000	394	60.58 %
1320 - Personnel Recruitment	88	175	87	50.02 %	3,320	2,100	-1,220	158.09 %
Total Level1: 100 - Personnel Costs:	97,065	117,520	20,455	82.59 %	1,264,208	1,410,800	146,592	89.61 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	987	1,324	338	74.51 %	9,813	15,900	6,087	61.71 %
2020 - Board Expenses	0	142	142	0.00 %	4,157	1,700	-2,457	244.52 %
2040 - Rent	830	908	78	91.45 %	8,838	10,900	2,062	81.08 %
2060 - Utilities	1,156	1,383	226	83.63 %	13,222	16,600	3,378	79.65 %
2120 - Insurance Expense	1,512	1,608	95	94.07 %	16,932	19,300	2,368	87.73 %
2130 - Membership Dues	0	833	833	0.00 %	9,743	10,000	257	97.43 %
2140 - Bank Charges	149	125	-24	119.27 %	1,567	1,500	-67	104.49 %
2150 - Office Supplies	826	583	-243	141.66 %	4,932	7,000	2,068	70.45 %
2160 - Courier Expense	525	283	-242	185.38 %	3,090	3,400	310	90.88 %
2170 - Printing/Photocopy	0	233	233	0.00 %	171	2,800	2,629	6.11 %
2180 - Postage & Shipping	0	142	142	0.00 %	2,224	1,700	-524	130.85 %
2190 - IT Supplies/Services	1,198	3,790	2,592	31.62 %	30,276	45,500	15,224	66.54 %
2200 - Professional Fees	2,838	4,831	1,993	58.74 %	84,472	58,000	-26,472	145.64 %
2220 - Equipment Repairs & Maintenance	239	250	11	95.67 %	3,165	3,000	-165	105.49 %
2235 - Equipment Lease	407	533	126	76.31 %	5,198	6,400	1,202	81.22 %
2240 - Telephone	1,199	1,558	359	76.98 %	14,434	18,700	4,266	77.18 %
2260 - Facility Maintenance	1,230	1,258	27	97.82 %	15,402	15,100	-302	102.00 %
2270 - Travel Expenses	777	900	122	86.42 %	5,559	10,800	5,241	51.48 %

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For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	1,922	733	-1,189	262.26 %	16,769	8,800	-7,969	190.55 %
2300 - Legal Services	16,889	7,497	-9,392	225.27 %	142,186	90,000	-52,186	157.98 %
2380 - Meeting Expenses	326	225	-101	144.92 %	1,563	2,700	1,137	57.89 %
2420 - Legal Notices	0	150	150	0.00 %	281	1,800	1,519	15.63 %
2460 - Public Outreach	27	175	148	15.33 %	1,504	2,100	596	71.61 %
2480 - Miscellaneous	0	183	183	0.00 %	554	2,200	1,646	25.20 %
2900 - Operating Supplies	43	283	240	15.18 %	704	3,400	2,696	20.72 %
Total Level1: 200 - Supplies and Services:	33,082	29,930	-3,153	110.53 %	396,756	359,300	-37,456	110.42 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	44,019	59,043	15,024	74.55 %	326,691	708,800	382,109	46.09 %
4000 - Fixed Asset Purchases	35,361	5,581	-29,780	633.58 %	54,076	67,000	12,924	80.71 %
5500 - Election Expenses	0	8,163	8,163	0.00 %	19,181	98,000	78,819	19.57 %
6000 - Contingencies	0	2,666	2,666	0.00 %	0	32,000	32,000	0.00 %
6500 - Reserves	0	29,538	29,538	0.00 %	0	354,600	354,600	0.00 %
Total Level1: 300 - Other Expenses:	79,380	104,991	25,611	75.61 %	399,948	1,260,400	860,452	31.73 %
Total Expense:	209,528	252,441	42,913	83.00 %	2,060,912	3,030,500	969,588	68.01 %
Total Revenues	6,562	252,441	-245,878	-2.60 %	1,877,349	3,030,500	-1,153,151	-61.95 %
Total Fund: 24 - MITIGATION FUND:	-202,965	0	-202,965		-183,563	0	-183,563	

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Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	0	90,131	-90,131	0.00 %	1,214,173	1,082,000	132,173	-112.22 %
R130 - User Fees	614	0	614	0.00 %	6,617	0	6,617	0.00 %
R150 - Permit Processing Fee	15,037	14,578	460	-103.15 %	146,819	175,000	-28,181	-83.90 %
R200 - Recording Fees	722	666	56	-108.34 %	10,652	8,000	2,652	-133.15 %
R210 - Legal Fees	114	1,250	-1,136	-9.12 %	2,614	15,000	-12,386	-17.43 %
R230 - Miscellaneous - Other	0	0	0	0.00 %	1,082	0	1,082	0.00 %
R250 - Interest Income	23	333	-310	-6.89 %	3,953	4,000	-47	-98.83 %
R270 - CAW - Rebates	58,620	58,310	310	-100.53 %	579,431	700,000	-120,569	-82.78 %
R280 - CAW - Conservation	0	19,326	-19,326	0.00 %	0	232,000	-232,000	0.00 %
R305 - City of Seaside - Rebates	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	833	-833	0.00 %	0	10,000	-10,000	0.00 %
R510 - Operating Reserve	0	2,666	-2,666	0.00 %	0	32,000	-32,000	0.00 %
Total Revenue:	75,130	189,757	-114,627	-39.59 %	1,965,342	2,278,000	-312,658	-86.27 %

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Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	43,952	44,749	797	98.22 %	536,111	537,200	1,089	99.80 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	1,108	1,200	92	92.30 %
1120 - Manager's Deferred Comp	126	133	7	94.66 %	1,502	1,600	98	93.85 %
1130 - Unemployment Compensation	0	58	58	0.00 %	161	700	539	22.97 %
1140 - Insurance Opt-Out Supplemental	372	421	49	88.35 %	4,302	5,050	748	85.19 %
1150 - Temporary Personnel	4,056	5,848	1,792	69.36 %	39,784	70,200	30,416	56.67 %
1160 - PERS Retirement	4,072	7,755	3,684	52.50 %	91,359	93,100	1,741	98.13 %
1170 - Medical Insurance	7,441	6,656	-785	111.80 %	81,104	79,900	-1,204	101.51 %
1180 - Medical Insurance - Retirees	1,461	1,150	-311	127.08 %	13,418	13,800	382	97.23 %
1190 - Workers Compensation	168	175	7	95.77 %	2,061	2,100	39	98.13 %
1200 - Life Insurance	93	133	40	69.67 %	1,208	1,600	392	75.51 %
1210 - Long Term Disability Insurance	292	262	-29	111.11 %	3,096	3,150	54	98.29 %
1220 - Short Term Disability Insurance	58	58	0	99.33 %	614	700	86	87.71 %
1260 - Employee Assistance Program	19	25	6	76.83 %	213	300	87	70.85 %
1270 - FICA Tax Expense	34	42	7	82.02 %	340	500	160	67.91 %
1280 - Medicare Tax Expense	616	650	34	94.81 %	7,670	7,800	130	98.34 %
1290 - Staff Development & Training	328	1,200	871	27.36 %	4,053	14,400	10,347	28.14 %
1300 - Conference Registration	0	50	50	0.00 %	999	600	-399	166.50 %
1310 - Professional Dues	92	50	-42	184.87 %	810	600	-210	135.07 %
1320 - Personnel Recruitment	0	100	100	0.00 %	1,300	1,200	-100	108.33 %
Total Level1: 100 - Personnel Costs:	63,271	69,614	6,342	90.89 %	791,211	835,700	44,489	94.68 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	551	741	191	74.29 %	5,477	8,900	3,423	61.54 %
2020 - Board Expenses	0	83	83	0.00 %	2,320	1,000	-1,320	232.01 %
2040 - Rent	172	258	86	66.55 %	1,835	3,100	1,265	59.20 %
2060 - Utilities	623	758	135	82.14 %	7,157	9,100	1,943	78.65 %
2120 - Insurance Expense	844	900	56	93.83 %	9,450	10,800	1,350	87.50 %
2130 - Membership Dues	2,000	808	-1,192	247.52 %	8,034	9,700	1,666	82.82 %
2140 - Bank Charges	75	67	-8	112.26 %	875	800	-75	109.41 %
2150 - Office Supplies	461	325	-136	141.91 %	2,970	3,900	930	76.16 %
2160 - Courier Expense	293	167	-126	175.89 %	1,947	2,000	53	97.33 %
2170 - Printing/Photocopy	0	342	342	0.00 %	95	4,100	4,005	2.33 %
2180 - Postage & Shipping	0	83	83	0.00 %	1,326	1,000	-326	132.62 %
2190 - IT Supplies/Services	746	2,058	1,311	36.27 %	16,987	24,700	7,713	68.77 %
2200 - Professional Fees	1,584	2,699	1,115	58.69 %	47,147	32,400	-14,747	145.52 %
2220 - Equipment Repairs & Maintenance	133	142	8	94.23 %	1,766	1,700	-66	103.90 %
2235 - Equipment Lease	227	300	73	75.72 %	2,948	3,600	652	81.89 %
2240 - Telephone	611	800	189	76.41 %	7,679	9,600	1,921	79.99 %
2260 - Facility Maintenance	687	641	-45	107.07 %	8,569	7,700	-869	111.29 %
2270 - Travel Expenses	1,427	1,033	-394	138.12 %	13,228	12,400	-828	106.68 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	821	417	-404	197.10 %	6,321	5,000	-1,321	126.41 %
2300 - Legal Services	5,160	4,998	-162	103.24 %	51,998	60,000	8,002	86.66 %
2380 - Meeting Expenses	211	200	-11	105.33 %	878	2,400	1,522	36.56 %
2420 - Legal Notices	0	92	92	0.00 %	157	1,100	943	14.27 %
2460 - Public Outreach	15	100	85	14.98 %	1,208	1,200	-8	100.69 %
2480 - Miscellaneous	0	100	100	0.00 %	309	1,200	891	25.78 %
2500 - Tax Administration Fee	0	658	658	0.00 %	7,621	7,900	279	96.47 %
2900 - Operating Supplies	24	1,216	1,192	1.97 %	11,778	14,600	2,822	80.67 %
Total Level1: 200 - Supplies and Services:	16,664	19,984	3,320	83.39 %	220,082	239,900	19,818	91.74 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	68,864	92,588	23,724	74.38 %	714,121	1,111,500	397,379	64.25 %
4000 - Fixed Asset Purchases	1,736	1,491	-245	116.45 %	5,740	17,900	12,160	32.07 %
5500 - Election Expenses	0	4,582	4,582	0.00 %	10,705	55,000	44,295	19.46 %
6000 - Contingencies	0	1,499	1,499	0.00 %	0	18,000	18,000	0.00 %
Total Level1: 300 - Other Expenses:	70,600	100,160	29,560	70.49 %	730,566	1,202,400	471,834	60.76 %
Total Expense:	150,535	189,757	39,222	79.33 %	1,741,859	2,278,000	536,141	76.46 %
Total Revenues	75,130	189,757	-114,627	-39.59 %	1,965,342	2,278,000	-312,658	-86.27 %
Total Fund: 26 - CONSERVATION FUND:	-75,405	0	-75,405		223,483	0	223,483	

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May 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	0	283,220	-283,220	0.00 %	3,336,701	3,400,000	-63,299	-98.14 %
R120 - Property Taxes Revenues	0	40,650	-40,650	0.00 %	451,403	488,000	-36,597	-92.50 %
R140 - Connection Charges	18,333	14,578	3,755	-125.76 %	477,056	175,000	302,056	-272.60 %
R220 - Copy Fee	3	0	3	0.00 %	99	0	99	0.00 %
R230 - Miscellaneous - Other	4,632	0	4,632	0.00 %	11,027	0	11,027	0.00 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,352	0	1,352	0.00 %
R250 - Interest Income	45	375	-330	-11.99 %	15,380	4,500	10,880	-341.78 %
R260 - CAW - ASR	0	23,566	-23,566	0.00 %	0	282,900	-282,900	0.00 %
R265 - CAW - Los Padres Reimbursement	0	49,980	-49,980	0.00 %	0	600,000	-600,000	0.00 %
R300 - Watermaster	0	5,848	-5,848	0.00 %	39,709	70,200	-30,491	-56.57 %
R510 - Operating Reserve	0	256,764	-256,764	0.00 %	0	3,082,400	-3,082,400	0.00 %
Total Revenue:	23,013	674,980	-651,967	-3.41 %	4,332,727	8,103,000	-3,770,273	-53.47 %

EXHIBIT 12-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	60,568	69,780	9,212	86.80 %	716,858	837,700	120,842	85.57 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	3,323	3,600	277	92.31 %
1120 - Manager's Deferred Comp	378	383	5	98.76 %	4,505	4,600	95	97.92 %
1130 - Unemployment Compensation	0	83	83	0.00 %	221	1,000	779	22.11 %
1140 - Insurance Opt-Out Supplemental	671	741	71	90.48 %	7,827	8,900	1,073	87.95 %
1150 - Temporary Personnel	0	25	25	0.00 %	3,631	300	-3,331	1,210.44 %
1160 - PERS Retirement	6,059	11,595	5,537	52.25 %	129,442	139,200	9,758	92.99 %
1170 - Medical Insurance	7,400	7,947	547	93.12 %	82,085	95,400	13,315	86.04 %
1180 - Medical Insurance - Retirees	2,009	1,583	-426	126.91 %	18,450	19,000	550	97.10 %
1190 - Workers Compensation	1,097	1,241	144	88.42 %	13,212	14,900	1,688	88.67 %
1200 - Life Insurance	133	129	-4	103.36 %	1,490	1,550	60	96.14 %
1210 - Long Term Disability Insurance	360	387	28	92.86 %	3,828	4,650	822	82.32 %
1220 - Short Term Disability Insurance	71	83	12	85.63 %	754	1,000	246	75.40 %
1260 - Employee Assistance Program	20	33	13	59.56 %	221	400	179	55.26 %
1270 - FICA Tax Expense	58	167	109	34.83 %	617	2,000	1,383	30.84 %
1280 - Medicare Tax Expense	674	1,016	342	66.31 %	8,043	12,200	4,157	65.93 %
1290 - Staff Development & Training	315	675	360	46.71 %	1,990	8,100	6,110	24.57 %
1300 - Conference Registration	0	100	100	0.00 %	662	1,200	538	55.15 %
1310 - Professional Dues	127	92	-35	138.66 %	871	1,100	229	79.21 %
1320 - Personnel Recruitment	88	142	54	61.79 %	3,341	1,700	-1,641	196.54 %
Total Level1: 100 - Personnel Costs:	80,305	96,503	16,198	83.21 %	1,001,372	1,158,500	157,128	86.44 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	757	1,016	259	74.52 %	7,531	12,200	4,669	61.73 %
2020 - Board Expenses	0	108	108	0.00 %	2,985	1,300	-1,685	229.63 %
2040 - Rent	759	800	41	94.89 %	8,074	9,600	1,526	84.10 %
2060 - Utilities	876	1,058	182	82.77 %	9,984	12,700	2,716	78.62 %
2120 - Insurance Expense	1,161	1,241	81	93.51 %	12,994	14,900	1,906	87.21 %
2130 - Membership Dues	0	650	650	0.00 %	7,577	7,800	223	97.14 %
2140 - Bank Charges	229	100	-129	228.75 %	2,151	1,200	-951	179.26 %
2150 - Office Supplies	634	450	-184	140.92 %	3,722	5,400	1,678	68.93 %
2160 - Courier Expense	403	217	-186	186.04 %	2,162	2,600	438	83.17 %
2170 - Printing/Photocopy	0	175	175	0.00 %	131	2,100	1,969	6.25 %
2180 - Postage & Shipping	0	108	108	0.00 %	1,730	1,300	-430	133.11 %
2190 - IT Supplies/Services	920	2,932	2,012	31.37 %	23,223	35,200	11,977	65.97 %
2200 - Professional Fees	2,178	3,715	1,537	58.62 %	64,828	44,600	-20,228	145.35 %
2220 - Equipment Repairs & Maintenance	183	192	8	95.77 %	2,429	2,300	-129	105.59 %
2235 - Equipment Lease	312	417	104	74.96 %	3,943	5,000	1,057	78.86 %
2240 - Telephone	793	1,258	465	63.03 %	10,914	15,100	4,186	72.28 %
2260 - Facility Maintenance	944	1,000	55	94.46 %	11,790	12,000	210	98.25 %
2270 - Travel Expenses	769	750	-19	102.54 %	6,526	9,000	2,474	72.51 %

EXHIBIT 12-E**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	193	733	540	26.33 %	3,936	8,800	4,864	44.72 %
2300 - Legal Services	35,390	20,825	-14,565	169.94 %	285,854	250,000	-35,854	114.34 %
2380 - Meeting Expenses	265	175	-90	151.62 %	1,182	2,100	918	56.30 %
2420 - Legal Notices	0	117	117	0.00 %	1,311	1,400	89	93.66 %
2460 - Public Outreach	21	142	121	14.53 %	1,422	1,700	278	83.67 %
2480 - Miscellaneous	272	133	-139	204.08 %	697	1,600	903	43.59 %
2500 - Tax Administration Fee	0	1,008	1,008	0.00 %	11,179	12,100	921	92.39 %
2900 - Operating Supplies	33	242	209	13.66 %	426	2,900	2,474	14.67 %
Total Level1: 200 - Supplies and Services:	47,091	39,559	-7,532	119.04 %	488,703	474,900	-13,803	102.91 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	152,203	506,464	354,261	30.05 %	3,198,273	6,080,000	2,881,727	52.60 %
4000 - Fixed Asset Purchases	34,637	4,965	-29,673	697.68 %	51,600	59,600	8,000	86.58 %
5000 - Debt Service	68,558	19,159	-49,399	357.84 %	138,627	230,000	91,373	60.27 %
5500 - Election Expenses	0	6,248	6,248	0.00 %	14,720	75,000	60,280	19.63 %
6000 - Contingencies	0	2,083	2,083	0.00 %	0	25,000	25,000	0.00 %
Total Level1: 300 - Other Expenses:	255,398	538,918	283,520	47.39 %	3,403,220	6,469,600	3,066,380	52.60 %
Total Expense:	382,794	674,980	292,186	56.71 %	4,893,294	8,103,000	3,209,706	60.39 %
Total Revenues	23,013	674,980	-651,967	-3.41 %	4,332,727	8,103,000	-3,770,273	-53.47 %
Total Fund: 35 - WATER SUPPLY FUND:	-359,781	0	-359,781		-560,568	0	-560,568	
Report Total:	-638,151	0	-638,151		-520,648	0	-520,648	

EXHIBIT 12-E

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2015-2016 Period Ending: 05/31/2016

Fund Summary

Fund	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-202,965	0	-202,965		-183,563	0	-183,563	
26 - CONSERVATION FUND	-75,405	0	-75,405		223,483	0	223,483	
35 - WATER SUPPLY FUND	-359,781	0	-359,781		-560,568	0	-560,568	
Report Total:	-638,151	0.08	-638,151		-520,648	0	-520,648	