

EXHIBIT 3-D



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	0	283,333	-283,333	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	149,981	-149,981	0.00 %	0	1,800,000	-1,800,000	0.00 %
R130 - User Fees	415,450	354,133	61,317	117.31 %	914,350	4,250,000	-3,335,650	21.51 %
R140 - Connection Charges	92,150	20,833	71,317	442.32 %	256,625	250,000	6,625	102.65 %
R150 - Permit Processing Fee	20,337	14,578	5,760	139.51 %	84,683	175,000	-90,317	48.39 %
R160 - Well Registration Fee	350	0	350	0.00 %	875	0	875	0.00 %
R190 - WDS Permits Rule 21	600	4,667	-4,067	12.86 %	5,400	56,000	-50,600	9.64 %
R200 - Recording Fees	222	3,332	-3,110	6.66 %	1,881	40,000	-38,119	4.70 %
R210 - Legal Fees	450	1,333	-883	33.76 %	2,250	16,000	-13,750	14.06 %
R220 - Copy Fee	12	0	12	0.00 %	37	0	37	0.00 %
R230 - Miscellaneous - Other	686	1,250	-564	54.89 %	746	15,000	-14,254	4.97 %
R250 - Interest Income	29,893	2,916	26,977	1,025.14 %	57,111	35,000	22,111	163.17 %
R260 - CAW - ASR	0	40,950	-40,950	0.00 %	0	491,600	-491,600	0.00 %
R270 - CAW - Rebates	0	80,801	-80,801	0.00 %	0	970,000	-970,000	0.00 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	0	45,000	-45,000	0.00 %
R300 - Watermaster	0	4,548	-4,548	0.00 %	0	54,600	-54,600	0.00 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	6,665	-6,665	0.00 %	0	80,000	-80,000	0.00 %
R320 - Grants	0	178,895	-178,895	0.00 %	106	2,147,600	-2,147,494	0.00 %
R510 - Operating Reserve	0	178,563	-178,563	0.00 %	0	2,143,500	-2,143,500	0.00 %
Total Revenue:	560,151	1,332,193	-772,042	42.05 %	1,324,064	15,989,300	-14,665,236	8.28 %

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For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	185,104	223,627	38,524	82.77 %	839,501	2,684,600	1,845,099	31.27 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	1,847	6,000	4,153	30.78 %
1120 - Manager's Deferred Comp	714	758	44	94.21 %	2,797	9,100	6,303	30.73 %
1130 - Unemployment Compensation	2,060	250	-1,810	824.33 %	2,060	3,000	940	68.67 %
1150 - Temporary Personnel	7,830	2,916	-4,915	268.57 %	15,975	35,000	19,025	45.64 %
1160 - PERS Retirement	17,388	44,057	26,669	39.47 %	364,218	528,900	164,682	68.86 %
1170 - Medical Insurance	23,966	28,372	4,406	84.47 %	103,429	340,600	237,171	30.37 %
1180 - Medical Insurance - Retirees	7,680	6,872	-808	111.75 %	32,049	82,500	50,451	38.85 %
1190 - Workers Compensation	3,646	4,648	1,003	78.43 %	17,969	55,800	37,831	32.20 %
1200 - Life Insurance	320	483	163	66.23 %	1,385	5,800	4,416	23.87 %
1210 - Long Term Disability Insurance	1,032	1,233	201	83.71 %	4,436	14,800	10,364	29.97 %
1220 - Short Term Disability Insurance	205	267	62	76.84 %	880	3,200	2,320	27.51 %
1230 - Other Benefits	70	125	55	56.02 %	300	1,500	1,200	20.00 %
1260 - Employee Assistance Program	53	125	72	42.32 %	224	1,500	1,276	14.96 %
1270 - FICA Tax Expense	478	400	-78	119.60 %	1,761	4,800	3,039	36.68 %
1280 - Medicare Tax Expense	2,890	3,315	425	87.17 %	13,578	39,800	26,222	34.12 %
1290 - Staff Development & Training	920	2,241	1,321	41.06 %	3,130	26,900	23,770	11.64 %
1300 - Conference Registration	895	408	-487	219.27 %	3,631	4,900	1,269	74.10 %
1310 - Professional Dues	50	233	183	21.44 %	490	2,800	2,310	17.50 %
1320 - Personnel Recruitment	224	250	26	89.50 %	489	3,000	2,511	16.31 %
Total Level1: 100 - Personnel Costs:	255,985	321,080	65,095	79.73 %	1,410,149	3,854,500	2,444,351	36.58 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,160	2,832	672	76.27 %	4,320	34,000	29,680	12.71 %
2020 - Board Expenses	365	833	468	43.77 %	365	10,000	9,635	3.65 %
2040 - Rent	1,878	1,933	55	97.18 %	6,817	23,200	16,383	29.38 %
2060 - Utilities	2,772	2,749	-23	100.85 %	10,684	33,000	22,316	32.38 %
2120 - Insurance Expense	95	4,332	4,237	2.19 %	95	52,000	51,905	0.18 %
2130 - Membership Dues	20,030	2,974	-17,056	673.55 %	21,915	35,700	13,785	61.39 %
2140 - Bank Charges	997	333	-663	299.12 %	1,777	4,000	2,223	44.43 %
2150 - Office Supplies	674	1,416	742	47.61 %	4,462	17,000	12,538	26.25 %
2160 - Courier Expense	244	666	422	36.61 %	1,091	8,000	6,909	13.64 %
2170 - Printing/Photocopy	1	42	41	2.40 %	30	500	470	5.96 %
2180 - Postage & Shipping	547	558	11	97.96 %	1,772	6,700	4,928	26.44 %
2190 - IT Supplies/Services	4,131	10,829	6,698	38.15 %	60,319	130,000	69,681	46.40 %
2200 - Professional Fees	25,607	29,821	4,214	85.87 %	90,570	358,000	267,430	25.30 %
2220 - Equipment Repairs & Maintenance	2,015	583	-1,432	345.60 %	2,015	7,000	4,985	28.79 %
2235 - Equipment Lease	947	1,166	219	81.22 %	4,545	14,000	9,455	32.46 %
2240 - Telephone	5,698	3,382	-2,316	168.48 %	21,997	40,600	18,603	54.18 %
2260 - Facility Maintenance	3,523	3,432	-91	102.64 %	10,320	41,200	30,880	25.05 %
2270 - Travel Expenses	5,717	2,049	-3,668	278.98 %	8,569	24,600	16,031	34.83 %

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Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,915	2,832	-83	102.93 %	9,282	34,000	24,718	27.30 %
2300 - Legal Services	19,668	33,320	13,653	59.03 %	71,532	400,000	328,468	17.88 %
2380 - Meeting Expenses	372	491	120	75.63 %	831	5,900	5,069	14.09 %
2420 - Legal Notices	0	258	258	0.00 %	0	3,100	3,100	0.00 %
2460 - Public Outreach	0	458	458	0.00 %	594	5,500	4,906	10.81 %
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	1,533	1,591	58	96.33 %	4,752	19,100	14,348	24.88 %
Total Level1: 200 - Supplies and Services:	101,887	110,797	8,910	91.96 %	339,032	1,330,100	991,068	25.49 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	666,328	784,186	117,858	84.97 %	1,205,635	9,414,000	8,208,365	12.81 %
4000 - Fixed Asset Purchases	1,189	47,764	46,575	2.49 %	153,557	573,400	419,843	26.78 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
5500 - Election Expenses	0	13,328	13,328	0.00 %	0	160,000	160,000	0.00 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	29,347	29,347	0.00 %	0	352,300	352,300	0.00 %
Total Level1: 300 - Other Expenses:	667,517	900,031	232,515	74.17 %	1,359,193	10,804,700	9,445,507	12.58 %
Total Expense:	1,025,389	1,331,909	306,519	76.99 %	3,108,373	15,989,300	12,880,927	19.44 %
Report Total:	-465,238	284	-465,522		-1,784,309	0	-1,784,309	

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For Fiscal: 2018-2019 Period Ending: 10/31/2018

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-299,432	137	-299,569		-799,732	0	-799,732	
26 - CONSERVATION FUND	-6,179	0	-6,179		-280,087	0	-280,087	
35 - WATER SUPPLY FUND	-159,628	147	-159,774		-704,490	0	-704,490	
Report Total:	-465,238	284.08	-465,522		-1,784,309	0	-1,784,309	

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Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R120 - Property Taxes Revenues	0	91,667	-91,667	0.00 %	0	1,100,000	-1,100,000	0.00 %
R130 - User Fees	259,001	220,833	38,168	117.28 %	460,483	2,650,000	-2,189,517	17.38 %
R160 - Well Registration Fee	350	0	350	0.00 %	875	0	875	0.00 %
R190 - WDS Permits Rule 21	600	4,667	-4,067	12.86 %	5,400	56,000	-50,600	9.64 %
R230 - Miscellaneous - Other	74	417	-342	17.86 %	134	5,000	-4,866	2.69 %
R250 - Interest Income	6,314	833	5,481	757.97 %	16,715	10,000	6,715	167.15 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	0	45,000	-45,000	0.00 %
R310 - Other Reimbursements	0	2,250	-2,250	0.00 %	0	27,000	-27,000	0.00 %
R320 - Grants	0	158,270	-158,270	0.00 %	106	1,900,000	-1,899,894	0.01 %
R510 - Operating Reserve	0	23,750	-23,750	0.00 %	0	285,000	-285,000	0.00 %
Total Revenue:	266,340	506,435	-240,095	-52.59 %	483,714	6,078,000	-5,594,286	7.96 %

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Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	71,931	88,889	16,959	80.92 %	338,928	1,067,100	728,172	31.76 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	369	1,200	831	30.78 %
1120 - Manager's Deferred Comp	143	117	-26	122.47 %	559	1,400	841	39.94 %
1130 - Unemployment Compensation	824	100	-724	824.33 %	824	1,200	376	68.67 %
1150 - Temporary Personnel	3,132	1,166	-1,966	268.57 %	6,390	14,000	7,610	45.64 %
1160 - PERS Retirement	6,831	17,660	10,828	38.68 %	147,526	212,000	64,474	69.59 %
1170 - Medical Insurance	9,621	12,145	2,524	79.22 %	41,718	145,800	104,082	28.61 %
1180 - Medical Insurance - Retirees	3,072	2,749	-323	111.75 %	12,820	33,000	20,180	38.85 %
1190 - Workers Compensation	2,073	2,766	693	74.95 %	10,799	33,200	22,401	32.53 %
1200 - Life Insurance	132	217	84	61.12 %	570	2,600	2,030	21.94 %
1210 - Long Term Disability Insurance	419	516	97	81.12 %	1,789	6,200	4,411	28.85 %
1220 - Short Term Disability Insurance	83	108	25	76.91 %	355	1,300	945	27.33 %
1230 - Other Benefits	28	50	22	56.02 %	120	600	480	20.00 %
1260 - Employee Assistance Program	21	50	29	42.48 %	91	600	509	15.15 %
1270 - FICA Tax Expense	398	167	-231	238.82 %	1,600	2,000	400	80.00 %
1280 - Medicare Tax Expense	1,208	1,316	109	91.75 %	5,825	15,800	9,975	36.87 %
1290 - Staff Development & Training	368	708	340	51.97 %	985	8,500	7,515	11.59 %
1300 - Conference Registration	318	117	-201	272.68 %	1,139	1,400	261	81.34 %
1310 - Professional Dues	0	50	50	0.00 %	0	600	600	0.00 %
1320 - Personnel Recruitment	224	100	-124	223.75 %	224	1,200	976	18.64 %
Total Level1: 100 - Personnel Costs:	100,918	129,090	28,172	78.18 %	572,631	1,549,700	977,069	36.95 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	864	1,133	269	76.27 %	1,728	13,600	11,872	12.71 %
2020 - Board Expenses	146	333	187	43.77 %	146	4,000	3,854	3.65 %
2040 - Rent	856	883	27	96.91 %	3,080	10,600	7,520	29.05 %
2060 - Utilities	1,118	1,108	-11	100.95 %	4,297	13,300	9,003	32.31 %
2120 - Insurance Expense	38	1,733	1,695	2.19 %	38	20,800	20,762	0.18 %
2130 - Membership Dues	7,844	908	-6,936	863.86 %	8,598	10,900	2,302	78.88 %
2140 - Bank Charges	151	133	-18	113.45 %	654	1,600	946	40.85 %
2150 - Office Supplies	270	550	280	49.05 %	1,819	6,600	4,781	27.56 %
2160 - Courier Expense	98	267	169	36.61 %	436	3,200	2,764	13.64 %
2170 - Printing/Photocopy	0	17	16	2.40 %	12	200	188	5.96 %
2180 - Postage & Shipping	219	225	6	97.23 %	709	2,700	1,991	26.25 %
2190 - IT Supplies/Services	1,653	4,332	2,679	38.15 %	24,128	52,000	27,872	46.40 %
2200 - Professional Fees	9,963	11,929	1,966	83.52 %	34,705	143,200	108,495	24.24 %
2220 - Equipment Repairs & Maintenance	806	233	-573	345.60 %	806	2,800	1,994	28.79 %
2235 - Equipment Lease	407	466	59	87.32 %	1,954	5,600	3,646	34.90 %
2240 - Telephone	2,358	1,349	-1,008	174.73 %	9,144	16,200	7,056	56.44 %
2260 - Facility Maintenance	1,409	1,383	-26	101.90 %	4,128	16,600	12,472	24.87 %
2270 - Travel Expenses	1,847	641	-1,206	288.00 %	2,036	7,700	5,664	26.44 %

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2280 - Transportation	2,519	1,141	-1,378	220.74 %	7,447	13,700	6,253	54.36 %
2300 - Legal Services	3,167	11,662	8,495	27.16 %	14,040	140,000	125,960	10.03 %
2380 - Meeting Expenses	134	200	66	66.96 %	302	2,400	2,098	12.58 %
2420 - Legal Notices	0	108	108	0.00 %	0	1,300	1,300	0.00 %
2460 - Public Outreach	0	183	183	0.00 %	233	2,200	1,967	10.58 %
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	217	108	-109	200.54 %	593	1,300	707	45.59 %
Total Level1: 200 - Supplies and Services:	36,083	41,608	5,525	86.72 %	121,182	499,500	378,318	24.26 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	428,592	300,388	-128,204	142.68 %	566,503	3,606,100	3,039,597	15.71 %
4000 - Fixed Asset Purchases	178	13,878	13,699	1.28 %	23,130	166,600	143,470	13.88 %
5500 - Election Expenses	0	5,331	5,331	0.00 %	0	64,000	64,000	0.00 %
6000 - Contingencies	0	2,499	2,499	0.00 %	0	30,000	30,000	0.00 %
6500 - Reserves	0	13,503	13,503	0.00 %	0	162,100	162,100	0.00 %
Total Level1: 300 - Other Expenses:	428,771	335,599	-93,172	127.76 %	589,633	4,028,800	3,439,167	14.64 %
Total Expense:	565,771	506,297	-59,474	111.75 %	1,283,446	6,078,000	4,794,554	21.12 %
Total Revenues	266,340	506,435	-240,095	-52.59 %	483,714	6,078,000	-5,594,286	-7.96 %
Total Fund: 24 - MITIGATION FUND:	-299,432	137	-299,569		-799,732	0	-799,732	

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Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	0	47,481	-47,481	0.00 %	0	570,000	-570,000	0.00 %
R130 - User Fees	96,564	83,300	13,264	115.92 %	235,719	1,000,000	-764,281	23.57 %
R150 - Permit Processing Fee	20,337	14,578	5,760	139.51 %	84,683	175,000	-90,317	48.39 %
R200 - Recording Fees	222	3,332	-3,110	6.66 %	1,881	40,000	-38,119	4.70 %
R210 - Legal Fees	450	1,333	-883	33.76 %	2,250	16,000	-13,750	14.06 %
R230 - Miscellaneous - Other	552	417	136	132.55 %	552	5,000	-4,448	11.04 %
R250 - Interest Income	8,325	833	7,492	999.43 %	15,937	10,000	5,937	159.37 %
R270 - CAW - Rebates	0	80,801	-80,801	0.00 %	0	970,000	-970,000	0.00 %
R320 - Grants	0	12,712	-12,712	0.00 %	0	152,600	-152,600	0.00 %
R510 - Operating Reserve	0	24,632	-24,632	0.00 %	0	295,700	-295,700	0.00 %
Total Revenue:	126,450	269,417	-142,967	-46.93 %	341,022	3,234,300	-2,893,278	10.54 %

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Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	38,350	56,686	18,336	67.65 %	194,758	680,500	485,742	28.62 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	369	1,200	831	30.78 %
1120 - Manager's Deferred Comp	143	192	49	74.54 %	559	2,300	1,741	24.31 %
1130 - Unemployment Compensation	577	67	-510	865.55 %	577	800	223	72.10 %
1150 - Temporary Personnel	2,192	816	-1,376	268.57 %	4,473	9,800	5,327	45.64 %
1160 - PERS Retirement	3,599	10,479	6,881	34.34 %	81,610	125,800	44,190	64.87 %
1170 - Medical Insurance	5,527	7,580	2,053	72.91 %	25,343	91,000	65,657	27.85 %
1180 - Medical Insurance - Retirees	2,150	1,924	-226	111.75 %	8,974	23,100	14,126	38.85 %
1190 - Workers Compensation	145	250	105	58.18 %	754	3,000	2,246	25.13 %
1200 - Life Insurance	59	108	50	54.19 %	298	1,300	1,002	22.94 %
1210 - Long Term Disability Insurance	218	317	99	68.78 %	1,031	3,800	2,769	27.13 %
1220 - Short Term Disability Insurance	43	67	23	64.95 %	205	800	595	25.61 %
1230 - Other Benefits	20	33	14	58.82 %	84	400	316	21.00 %
1260 - Employee Assistance Program	12	33	21	37.00 %	55	400	345	13.82 %
1270 - FICA Tax Expense	38	58	21	64.31 %	75	700	625	10.71 %
1280 - Medicare Tax Expense	625	841	216	74.28 %	3,206	10,100	6,894	31.74 %
1290 - Staff Development & Training	258	900	642	28.63 %	1,400	10,800	9,400	12.97 %
1300 - Conference Registration	323	192	-131	168.38 %	1,581	2,300	719	68.75 %
1310 - Professional Dues	50	133	83	37.52 %	490	1,600	1,110	30.63 %
1320 - Personnel Recruitment	0	67	67	0.00 %	266	800	534	33.22 %
Total Level1: 100 - Personnel Costs:	54,420	80,843	26,423	67.32 %	326,108	970,500	644,392	33.60 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	605	791	187	76.43 %	1,210	9,500	8,290	12.73 %
2020 - Board Expenses	102	233	131	43.77 %	102	2,800	2,698	3.65 %
2040 - Rent	233	233	0	100.00 %	920	2,800	1,880	32.87 %
2060 - Utilities	750	750	0	100.01 %	2,926	9,000	6,074	32.51 %
2120 - Insurance Expense	27	1,216	1,190	2.19 %	27	14,600	14,573	0.18 %
2130 - Membership Dues	5,912	1,341	-4,570	440.79 %	6,439	16,100	9,661	40.00 %
2140 - Bank Charges	106	92	-14	115.51 %	538	1,100	562	48.93 %
2150 - Office Supplies	189	417	228	45.32 %	1,312	5,000	3,688	26.24 %
2160 - Courier Expense	68	183	115	37.28 %	305	2,200	1,895	13.89 %
2170 - Printing/Photocopy	0	8	8	3.36 %	8	100	92	8.34 %
2180 - Postage & Shipping	153	150	-3	102.09 %	496	1,800	1,304	27.56 %
2190 - IT Supplies/Services	1,157	3,032	1,875	38.15 %	16,864	36,400	19,536	46.33 %
2200 - Professional Fees	7,170	8,347	1,177	85.90 %	25,360	100,200	74,840	25.31 %
2220 - Equipment Repairs & Maintenance	564	167	-398	338.69 %	564	2,000	1,436	28.21 %
2235 - Equipment Lease	227	325	98	69.98 %	1,113	3,900	2,787	28.55 %
2240 - Telephone	1,565	900	-665	173.96 %	6,008	10,800	4,792	55.63 %
2260 - Facility Maintenance	986	933	-53	105.72 %	2,889	11,200	8,311	25.80 %
2270 - Travel Expenses	2,246	875	-1,372	256.84 %	4,645	10,500	5,855	44.24 %

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	131	566	435	23.18 %	335	6,800	6,465	4.93 %
2300 - Legal Services	2,184	4,998	2,814	43.70 %	9,851	60,000	50,149	16.42 %
2380 - Meeting Expenses	116	133	17	86.97 %	257	1,600	1,343	16.08 %
2420 - Legal Notices	0	58	58	0.00 %	0	700	700	0.00 %
2460 - Public Outreach	0	125	125	0.00 %	166	1,500	1,334	11.05 %
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	1,302	1,391	89	93.58 %	4,146	16,700	12,554	24.82 %
Total Level1: 200 - Supplies and Services:	25,793	27,806	2,012	92.76 %	86,589	333,800	247,211	25.94 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	51,584	123,725	72,142	41.69 %	101,084	1,485,300	1,384,216	6.81 %
4000 - Fixed Asset Purchases	832	24,715	23,883	3.37 %	107,328	296,700	189,372	36.17 %
5500 - Election Expenses	0	3,732	3,732	0.00 %	0	44,800	44,800	0.00 %
6000 - Contingencies	0	1,749	1,749	0.00 %	0	21,000	21,000	0.00 %
6500 - Reserves	0	6,847	6,847	0.00 %	0	82,200	82,200	0.00 %
Total Level1: 300 - Other Expenses:	52,416	160,769	108,353	32.60 %	208,412	1,930,000	1,721,588	10.80 %
Total Expense:	132,629	269,417	136,788	49.23 %	621,109	3,234,300	2,613,191	19.20 %
Total Revenues	126,450	269,417	-142,967	-46.93 %	341,022	3,234,300	-2,893,278	-10.54 %
Total Fund: 26 - CONSERVATION FUND:	-6,179	0	-6,179		-280,087	0	-280,087	

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October 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	283,333	-283,333	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	10,833	-10,833	0.00 %	0	130,000	-130,000	0.00 %
R130 - User Fees	59,885	50,000	9,885	119.77 %	218,148	600,000	-381,852	36.36 %
R140 - Connection Charges	92,150	20,833	71,317	442.32 %	256,625	250,000	6,625	102.65 %
R220 - Copy Fee	12	0	12	0.00 %	37	0	37	0.00 %
R230 - Miscellaneous - Other	60	417	-357	14.29 %	60	5,000	-4,940	1.19 %
R250 - Interest Income	15,254	1,250	14,004	1,220.32 %	24,458	15,000	9,458	163.06 %
R260 - CAW - ASR	0	40,950	-40,950	0.00 %	0	491,600	-491,600	0.00 %
R300 - Watermaster	0	4,548	-4,548	0.00 %	0	54,600	-54,600	0.00 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	4,415	-4,415	0.00 %	0	53,000	-53,000	0.00 %
R320 - Grants	0	7,914	-7,914	0.00 %	0	95,000	-95,000	0.00 %
R510 - Operating Reserve	0	130,181	-130,181	0.00 %	0	1,562,800	-1,562,800	0.00 %
Total Revenue:	167,361	556,341	-388,980	-30.08 %	499,328	6,677,000	-6,177,672	7.48 %

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	74,823	78,052	3,229	95.86 %	305,815	937,000	631,185	32.64 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	1,108	3,600	2,492	30.78 %
1120 - Manager's Deferred Comp	429	450	21	95.26 %	1,678	5,400	3,722	31.08 %
1130 - Unemployment Compensation	659	83	-576	791.36 %	659	1,000	341	65.92 %
1150 - Temporary Personnel	2,506	933	-1,573	268.57 %	5,112	11,200	6,088	45.64 %
1160 - PERS Retirement	6,958	15,919	8,960	43.71 %	135,082	191,100	56,018	70.69 %
1170 - Medical Insurance	8,817	8,647	-171	101.98 %	36,368	103,800	67,432	35.04 %
1180 - Medical Insurance - Retirees	2,458	2,199	-258	111.75 %	10,256	26,400	16,144	38.85 %
1190 - Workers Compensation	1,427	1,633	205	87.43 %	6,416	19,600	13,184	32.73 %
1200 - Life Insurance	129	158	29	81.47 %	516	1,900	1,384	27.15 %
1210 - Long Term Disability Insurance	395	400	4	98.88 %	1,616	4,800	3,184	33.67 %
1220 - Short Term Disability Insurance	78	92	13	85.41 %	320	1,100	780	29.11 %
1230 - Other Benefits	22	42	19	53.78 %	96	500	404	19.20 %
1260 - Employee Assistance Program	19	42	22	46.39 %	78	500	422	15.66 %
1270 - FICA Tax Expense	43	175	132	24.50 %	86	2,100	2,014	4.08 %
1280 - Medicare Tax Expense	1,058	1,158	100	91.34 %	4,547	13,900	9,353	32.71 %
1290 - Staff Development & Training	294	633	339	46.50 %	745	7,600	6,855	9.81 %
1300 - Conference Registration	254	100	-154	254.50 %	911	1,200	289	75.92 %
1310 - Professional Dues	0	50	50	0.00 %	0	600	600	0.00 %
1320 - Personnel Recruitment	0	83	83	0.00 %	0	1,000	1,000	0.00 %
Total Level1: 100 - Personnel Costs:	100,648	111,147	10,500	90.55 %	511,409	1,334,300	822,891	38.33 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	691	908	217	76.13 %	1,382	10,900	9,518	12.68 %
2020 - Board Expenses	117	267	150	43.77 %	117	3,200	3,083	3.65 %
2040 - Rent	789	816	27	96.66 %	2,817	9,800	6,983	28.74 %
2060 - Utilities	904	891	-13	101.44 %	3,461	10,700	7,239	32.34 %
2120 - Insurance Expense	30	1,383	1,352	2.20 %	30	16,600	16,570	0.18 %
2130 - Membership Dues	6,275	725	-5,550	865.85 %	6,878	8,700	1,822	79.06 %
2140 - Bank Charges	740	108	-631	682.99 %	585	1,300	715	45.04 %
2150 - Office Supplies	216	450	234	47.96 %	1,331	5,400	4,069	24.65 %
2160 - Courier Expense	78	217	139	36.05 %	349	2,600	2,251	13.43 %
2170 - Printing/Photocopy	0	17	16	1.92 %	10	200	190	4.77 %
2180 - Postage & Shipping	175	183	8	95.47 %	567	2,200	1,633	25.77 %
2190 - IT Supplies/Services	1,322	3,465	2,143	38.15 %	19,327	41,600	22,273	46.46 %
2200 - Professional Fees	8,474	9,546	1,072	88.77 %	30,505	114,600	84,095	26.62 %
2220 - Equipment Repairs & Maintenance	645	183	-462	351.88 %	645	2,200	1,555	29.31 %
2235 - Equipment Lease	313	375	62	83.39 %	1,477	4,500	3,023	32.82 %
2240 - Telephone	1,775	1,133	-642	156.69 %	6,845	13,600	6,755	50.33 %
2260 - Facility Maintenance	1,127	1,116	-11	100.98 %	3,302	13,400	10,098	24.64 %
2270 - Travel Expenses	1,623	533	-1,090	304.42 %	1,888	6,400	4,512	29.50 %

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Level...	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	265	1,125	860	23.55 %	1,500	13,500	12,000	11.11 %
2300 - Legal Services	14,317	16,660	2,344	85.93 %	47,641	200,000	152,359	23.82 %
2380 - Meeting Expenses	122	158	36	77.03 %	272	1,900	1,628	14.32 %
2420 - Legal Notices	0	92	92	0.00 %	0	1,100	1,100	0.00 %
2460 - Public Outreach	0	150	150	0.00 %	196	1,800	1,604	10.88 %
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	14	92	78	14.85 %	14	1,100	1,086	1.24 %
Total Level1: 200 - Supplies and Services:	40,011	41,383	1,373	96.68 %	131,261	496,800	365,539	26.42 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	186,152	360,073	173,921	51.70 %	538,049	4,322,600	3,784,551	12.45 %
4000 - Fixed Asset Purchases	178	9,171	8,993	1.94 %	23,099	110,100	87,001	20.98 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
5500 - Election Expenses	0	4,265	4,265	0.00 %	0	51,200	51,200	0.00 %
6000 - Contingencies	0	1,999	1,999	0.00 %	0	24,000	24,000	0.00 %
6500 - Reserves	0	8,996	8,996	0.00 %	0	108,000	108,000	0.00 %
Total Level1: 300 - Other Expenses:	186,330	403,663	217,333	46.16 %	561,148	4,845,900	4,284,752	11.58 %
Total Expense:	326,989	556,194	229,205	58.79 %	1,203,818	6,677,000	5,473,182	18.03 %
Total Revenues	167,361	556,341	-388,980	-30.08 %	499,328	6,677,000	-6,177,672	-7.48 %
Total Fund: 35 - WATER SUPPLY FUND:	-159,628	147	-159,774		-704,490	0	-704,490	
Report Total:	-465,238	284	-465,522		-1,784,309	0	-1,784,309	

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 10/31/2018

Fund Summary

Fund	October Activity	October Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-299,432	137	-299,569		-799,732	0	-799,732	
26 - CONSERVATION FUND	-6,179	0	-6,179		-280,087	0	-280,087	
35 - WATER SUPPLY FUND	-159,628	147	-159,774		-704,490	0	-704,490	
Report Total:	-465,238	284.08	-465,522		-1,784,309	0	-1,784,309	