

EXHIBIT 3-D



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	1,933,039	283,333	1,649,706	682.25 %	1,933,039	3,400,000	-1,466,961	56.85 %
R120 - Property Taxes Revenues	1,062,370	149,981	912,389	708.34 %	1,062,370	1,800,000	-737,630	59.02 %
R130 - User Fees	459,982	354,133	105,848	129.89 %	1,974,790	4,250,000	-2,275,210	46.47 %
R140 - Connection Charges	73,512	20,833	52,679	352.86 %	363,811	250,000	113,811	145.52 %
R150 - Permit Processing Fee	18,094	14,578	3,517	124.12 %	122,245	175,000	-52,755	69.85 %
R160 - Well Registration Fee	50	0	50	0.00 %	975	0	975	0.00 %
R190 - WDS Permits Rule 21	3,700	4,667	-967	79.29 %	12,100	56,000	-43,900	21.61 %
R200 - Recording Fees	105	3,332	-3,227	3.15 %	2,101	40,000	-37,899	5.25 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	2,250	16,000	-13,750	14.06 %
R220 - Copy Fee	161	0	161	0.00 %	203	0	203	0.00 %
R230 - Miscellaneous - Other	208	1,250	-1,041	16.67 %	1,119	15,000	-13,881	7.46 %
R250 - Interest Income	6,888	2,916	3,972	236.20 %	70,155	35,000	35,155	200.44 %
R260 - CAW - ASR	0	40,950	-40,950	0.00 %	0	491,600	-491,600	0.00 %
R270 - CAW - Rebates	400,552	80,801	319,751	495.73 %	400,552	970,000	-569,448	41.29 %
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 %	926	2,147,600	-2,146,674	0.04 %
R510 - Operating Reserve	0	178,563	-178,563	0.00 %	0	2,143,500	-2,143,500	0.00 %
Total Revenue:	3,958,661	1,332,193	2,626,468	297.15 %	5,946,636	15,989,300	-10,042,664	37.19 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	286,778	223,627	-63,151	128.24 %	1,312,812	2,684,600	1,371,788	48.90 %
1110 - Manager's Auto Allowance	692	500	-192	138.51 %	3,001	6,000	2,999	50.01 %
1120 - Manager's Deferred Comp	1,071	758	-313	141.31 %	4,582	9,100	4,518	50.35 %
1130 - Unemployment Compensation	0	250	250	0.00 %	2,060	3,000	940	68.67 %
1150 - Temporary Personnel	7,272	2,916	-4,356	249.41 %	29,394	35,000	5,606	83.98 %
1160 - PERS Retirement	24,402	44,057	19,656	55.39 %	404,591	528,900	124,309	76.50 %
1170 - Medical Insurance	36,491	28,372	-8,119	128.62 %	164,082	340,600	176,518	48.17 %
1180 - Medical Insurance - Retirees	9,122	6,872	-2,250	132.74 %	49,003	82,500	33,497	59.40 %
1190 - Workers Compensation	5,504	4,648	-856	118.41 %	27,127	55,800	28,673	48.61 %
1200 - Life Insurance	633	483	-150	131.02 %	2,330	5,800	3,471	40.16 %
1210 - Long Term Disability Insurance	1,618	1,233	-385	131.26 %	7,086	14,800	7,714	47.88 %
1220 - Short Term Disability Insurance	321	267	-55	120.49 %	1,406	3,200	1,794	43.95 %
1230 - Other Benefits	-358	125	483	-286.21 %	12	1,500	1,488	0.83 %
1260 - Employee Assistance Program	81	125	44	64.98 %	357	1,500	1,143	23.82 %
1270 - FICA Tax Expense	96	400	304	24.01 %	2,428	4,800	2,372	50.59 %
1280 - Medicare Tax Expense	3,951	3,315	-636	119.18 %	20,218	39,800	19,582	50.80 %
1290 - Staff Development & Training	0	2,241	2,241	0.00 %	4,749	26,900	22,151	17.65 %
1300 - Conference Registration	0	408	408	0.00 %	3,631	4,900	1,269	74.10 %
1310 - Professional Dues	105	233	128	45.02 %	710	2,800	2,090	25.36 %
1320 - Personnel Recruitment	0	250	250	0.00 %	489	3,000	2,511	16.31 %
Total Level1: 100 - Personnel Costs:	377,780	321,080	-56,700	117.66 %	2,040,068	3,854,500	1,814,432	52.93 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	0	2,832	2,832	0.00 %	10,395	34,000	23,605	30.57 %
2020 - Board Expenses	528	833	305	63.43 %	1,333	10,000	8,667	13.33 %
2040 - Rent	1,878	1,933	55	97.18 %	10,573	23,200	12,627	45.57 %
2060 - Utilities	3,628	2,749	-879	131.97 %	16,866	33,000	16,134	51.11 %
2120 - Insurance Expense	0	4,332	4,332	0.00 %	95	52,000	51,905	0.18 %
2130 - Membership Dues	560	2,974	2,414	18.83 %	26,589	35,700	9,111	74.48 %
2140 - Bank Charges	-5,921	333	6,254	-1,776.91 %	-3,835	4,000	7,835	-95.88 %
2150 - Office Supplies	1,621	1,416	-204	114.44 %	7,227	17,000	9,773	42.51 %
2160 - Courier Expense	359	666	307	53.87 %	1,809	8,000	6,191	22.61 %
2170 - Printing/Photocopy	1	42	41	2.40 %	31	500	469	6.16 %
2180 - Postage & Shipping	546	558	12	97.90 %	2,365	6,700	4,335	35.30 %
2190 - IT Supplies/Services	39,681	10,829	-28,852	366.43 %	102,639	130,000	27,361	78.95 %
2200 - Professional Fees	36,116	29,821	-6,294	121.11 %	171,485	358,000	186,515	47.90 %
2220 - Equipment Repairs & Maintenance	0	583	583	0.00 %	2,015	7,000	4,985	28.79 %
2235 - Equipment Lease	1,325	1,166	-159	113.64 %	6,845	14,000	7,155	48.90 %
2240 - Telephone	5,995	3,382	-2,613	177.26 %	34,012	40,600	6,588	83.77 %
2260 - Facility Maintenance	4,641	3,432	-1,209	135.22 %	19,647	41,200	21,553	47.69 %
2270 - Travel Expenses	4,660	2,049	-2,611	227.40 %	15,329	24,600	9,271	62.31 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,936	2,832	-103	103.65 %	14,259	34,000	19,741	41.94 %
2300 - Legal Services	51,427	33,320	-18,107	154.34 %	156,557	400,000	243,443	39.14 %
2380 - Meeting Expenses	638	491	-147	129.86 %	1,738	5,900	4,162	29.45 %
2420 - Legal Notices	0	258	258	0.00 %	0	3,100	3,100	0.00 %
2460 - Public Outreach	140	458	318	30.56 %	778	5,500	4,722	14.15 %
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	1,174	1,591	417	73.76 %	7,166	19,100	11,934	37.52 %
Total Level1: 200 - Supplies and Services:	151,932	110,797	-41,135	137.13 %	606,299	1,330,100	723,801	45.58 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	1,170,839	784,186	-386,653	149.31 %	2,857,237	9,414,000	6,556,763	30.35 %
4000 - Fixed Asset Purchases	5,539	47,764	42,225	11.60 %	275,101	573,400	298,299	47.98 %
5000 - Debt Service	0	19,159	19,159	0.00 %	65,400	230,000	164,600	28.43 %
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:	1,176,378	900,031	-276,347	130.70 %	3,197,738	10,804,700	7,606,962	29.60 %
Total Expense:	1,706,091	1,331,909	-374,182	128.09 %	5,844,105	15,989,300	10,145,195	36.55 %
Report Total:	2,252,570	284	2,252,286		102,531	0	102,531	

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-37,533	137	-37,671		-946,975	0	-946,975	
26 - CONSERVATION FUND	588,086	0	588,086		252,961	0	252,961	
35 - WATER SUPPLY FUND	1,702,017	147	1,701,870		796,545	0	796,545	
Report Total:	2,252,570	284.08	2,252,286		102,531	0	102,531	

EXHIBIT 3-D



Monterey Peninsula Water Management Dist

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Group Summary

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R120 - Property Taxes Revenues	649,226	91,667	557,559	708.25 %	649,226	1,100,000	-450,774	59.02 %
R130 - User Fees	286,763	220,833	65,930	129.86 %	1,124,450	2,650,000	-1,525,550	42.43 %
R160 - Well Registration Fee	50	0	50	0.00 %	975	0	975	0.00 %
R190 - WDS Permits Rule 21	3,700	4,667	-967	79.29 %	12,100	56,000	-43,900	21.61 %
R220 - Copy Fee	0	0	0	0.00 %	2	0	2	0.00 %
R230 - Miscellaneous - Other	83	417	-333	20.00 %	283	5,000	-4,717	5.66 %
R250 - Interest Income	1,217	833	384	146.14 %	19,530	10,000	9,530	195.30 %
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 %	926	1,900,000	-1,899,074	0.05 %
R510 - Operating Reserve	0	23,750	-23,750	0.00 %	0	285,000	-285,000	0.00 %
Total Revenue:	941,040	506,435	434,605	-185.82 %	1,807,491	6,078,000	-4,270,509	29.74 %

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For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	108,119	88,889	-19,229	121.63 %	518,306	1,067,100	548,794	48.57 %
1110 - Manager's Auto Allowance	138	100	-38	138.51 %	600	1,200	600	50.01 %
1120 - Manager's Deferred Comp	214	117	-98	183.70 %	916	1,400	484	65.44 %
1130 - Unemployment Compensation	0	100	100	0.00 %	824	1,200	376	68.67 %
1150 - Temporary Personnel	2,909	1,166	-1,742	249.41 %	11,758	14,000	2,242	83.98 %
1160 - PERS Retirement	9,324	17,660	8,336	52.80 %	163,026	212,000	48,974	76.90 %
1170 - Medical Insurance	14,432	12,145	-2,287	118.83 %	65,771	145,800	80,029	45.11 %
1180 - Medical Insurance - Retirees	3,649	2,749	-900	132.74 %	19,679	33,000	13,321	59.63 %
1190 - Workers Compensation	3,113	2,766	-347	112.56 %	15,979	33,200	17,222	48.13 %
1200 - Life Insurance	260	217	-43	119.82 %	960	2,600	1,640	36.91 %
1210 - Long Term Disability Insurance	630	516	-113	121.92 %	2,833	6,200	3,367	45.70 %
1220 - Short Term Disability Insurance	125	108	-17	115.45 %	563	1,300	737	43.29 %
1230 - Other Benefits	-143	50	193	-286.21 %	5	600	595	0.83 %
1260 - Employee Assistance Program	31	50	19	62.65 %	143	600	457	23.84 %
1270 - FICA Tax Expense	96	167	71	57.64 %	2,042	2,000	-42	102.08 %
1280 - Medicare Tax Expense	1,549	1,316	-233	117.71 %	8,463	15,800	7,337	53.56 %
1290 - Staff Development & Training	0	708	708	0.00 %	1,480	8,500	7,020	17.41 %
1300 - Conference Registration	0	117	117	0.00 %	1,139	1,400	261	81.34 %
1310 - Professional Dues	105	50	-55	210.08 %	220	600	380	36.67 %
1320 - Personnel Recruitment	0	100	100	0.00 %	224	1,200	976	18.64 %
Total Level1: 100 - Personnel Costs:	144,550	129,090	-15,460	111.98 %	814,929	1,549,700	734,771	52.59 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	0	1,133	1,133	0.00 %	4,158	13,600	9,442	30.57 %
2020 - Board Expenses	211	333	122	63.43 %	533	4,000	3,467	13.33 %
2040 - Rent	856	883	27	96.91 %	4,791	10,600	5,809	45.20 %
2060 - Utilities	1,457	1,108	-349	131.48 %	6,781	13,300	6,519	50.99 %
2120 - Insurance Expense	0	1,733	1,733	0.00 %	38	20,800	20,762	0.18 %
2130 - Membership Dues	224	908	684	24.67 %	10,467	10,900	433	96.03 %
2140 - Bank Charges	154	133	-20	115.32 %	931	1,600	669	58.16 %
2150 - Office Supplies	633	550	-83	115.16 %	2,910	6,600	3,690	44.09 %
2160 - Courier Expense	144	267	123	53.87 %	724	3,200	2,476	22.61 %
2170 - Printing/Photocopy	0	17	16	2.40 %	12	200	188	6.16 %
2180 - Postage & Shipping	219	225	6	97.18 %	946	2,700	1,754	35.03 %
2190 - IT Supplies/Services	15,872	4,332	-11,541	366.43 %	41,055	52,000	10,945	78.95 %
2200 - Professional Fees	13,886	11,929	-1,958	116.41 %	66,511	143,200	76,689	46.45 %
2220 - Equipment Repairs & Maintenance	0	233	233	0.00 %	806	2,800	1,994	28.79 %
2235 - Equipment Lease	570	466	-103	122.16 %	2,944	5,600	2,656	52.56 %
2240 - Telephone	2,524	1,349	-1,174	187.02 %	14,154	16,200	2,046	87.37 %
2260 - Facility Maintenance	1,856	1,383	-474	134.24 %	7,859	16,600	8,741	47.34 %
2270 - Travel Expenses	656	641	-15	102.35 %	2,982	7,700	4,718	38.73 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,136	1,141	-995	187.21 %	10,849	13,700	2,851	79.19 %
2300 - Legal Services	5,536	11,662	6,126	47.47 %	23,203	140,000	116,797	16.57 %
2380 - Meeting Expenses	255	200	-55	127.69 %	650	2,400	1,750	27.08 %
2420 - Legal Notices	0	108	108	0.00 %	0	1,300	1,300	0.00 %
2460 - Public Outreach	51	183	132	27.83 %	301	2,200	1,899	13.70 %
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	81	108	27	75.23 %	828	1,300	472	63.71 %
Total Level1: 200 - Supplies and Services:	47,322	41,608	-5,714	113.73 %	204,586	499,500	294,914	40.96 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	784,485	300,388	-484,097	261.16 %	1,688,535	3,606,100	1,917,565	46.82 %
4000 - Fixed Asset Purchases	2,216	13,878	11,662	15.97 %	46,417	166,600	120,183	27.86 %
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:	786,701	335,599	-451,102	234.42 %	1,734,952	4,028,800	2,293,848	43.06 %
Total Expense:	978,573	506,297	-472,275	193.28 %	2,754,467	6,078,000	3,323,533	45.32 %
Total Revenues	941,040	506,435	434,605	-185.82 %	1,807,491	6,078,000	-4,270,509	-29.74 %
Total Fund: 24 - MITIGATION FUND:	-37,533	137	-37,671		-946,975	0	-946,975	

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For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - CONSERVATION FUND								
Revenue								
R120 - Property Taxes Revenues	336,417	47,481	288,936	708.53 %	336,417	570,000	-233,583	59.02 %
R130 - User Fees	106,915	83,300	23,615	128.35 %	481,205	1,000,000	-518,795	48.12 %
R150 - Permit Processing Fee	18,094	14,578	3,517	124.12 %	122,245	175,000	-52,755	69.85 %
R200 - Recording Fees	105	3,332	-3,227	3.15 %	2,101	40,000	-37,899	5.25 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	2,250	16,000	-13,750	14.06 %
R220 - Copy Fee	0	0	0	0.00 %	1	0	1	0.00 %
R230 - Miscellaneous - Other	58	417	-358	14.00 %	656	5,000	-4,344	13.12 %
R250 - Interest Income	3,929	833	3,096	471.70 %	20,357	10,000	10,357	203.57 %
R270 - CAW - Rebates	400,552	80,801	319,751	495.73 %	400,552	970,000	-569,448	41.29 %
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:	866,071	269,417	596,653	-321.46 %	1,365,785	3,234,300	-1,868,515	42.23 %

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Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	67,603	56,686	-10,917	119.26 %	303,597	680,500	376,903	44.61 %
1110 - Manager's Auto Allowance	138	100	-38	138.51 %	600	1,200	600	50.01 %
1120 - Manager's Deferred Comp	214	192	-23	111.82 %	916	2,300	1,384	39.84 %
1130 - Unemployment Compensation	0	67	67	0.00 %	577	800	223	72.10 %
1150 - Temporary Personnel	2,036	816	-1,220	249.41 %	8,230	9,800	1,570	83.98 %
1160 - PERS Retirement	5,445	10,479	5,034	51.96 %	90,425	125,800	35,375	71.88 %
1170 - Medical Insurance	8,833	7,580	-1,252	116.52 %	39,899	91,000	51,101	43.84 %
1180 - Medical Insurance - Retirees	2,554	1,924	-630	132.74 %	13,580	23,100	9,520	58.79 %
1190 - Workers Compensation	257	250	-7	102.71 %	1,171	3,000	1,829	39.02 %
1200 - Life Insurance	121	108	-13	111.86 %	475	1,300	825	36.58 %
1210 - Long Term Disability Insurance	402	317	-85	126.93 %	1,658	3,800	2,142	43.63 %
1220 - Short Term Disability Insurance	80	67	-13	119.70 %	329	800	471	41.17 %
1230 - Other Benefits	-100	33	133	-300.51 %	3	400	397	0.87 %
1260 - Employee Assistance Program	22	33	12	64.53 %	89	400	311	22.19 %
1270 - FICA Tax Expense	0	58	58	0.00 %	180	700	520	25.78 %
1280 - Medicare Tax Expense	967	841	-125	114.91 %	4,787	10,100	5,313	47.39 %
1290 - Staff Development & Training	0	900	900	0.00 %	2,524	10,800	8,276	23.37 %
1300 - Conference Registration	0	192	192	0.00 %	1,581	2,300	719	68.75 %
1310 - Professional Dues	0	133	133	0.00 %	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:	88,571	80,843	-7,728	109.56 %	471,377	970,500	499,123	48.57 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	0	791	791	0.00 %	2,911	9,500	6,589	30.64 %
2020 - Board Expenses	148	233	85	63.43 %	373	2,800	2,427	13.33 %
2040 - Rent	233	233	0	100.00 %	1,387	2,800	1,413	49.53 %
2060 - Utilities	1,000	750	-250	133.39 %	4,626	9,000	4,374	51.39 %
2120 - Insurance Expense	0	1,216	1,216	0.00 %	27	14,600	14,573	0.18 %
2130 - Membership Dues	157	1,341	1,184	11.69 %	7,748	16,100	8,352	48.12 %
2140 - Bank Charges	109	92	-17	119.07 %	734	1,100	366	66.69 %
2150 - Office Supplies	481	417	-64	115.48 %	2,113	5,000	2,887	42.27 %
2160 - Courier Expense	101	183	83	54.85 %	507	2,200	1,693	23.02 %
2170 - Printing/Photocopy	0	8	8	3.36 %	9	100	91	8.62 %
2180 - Postage & Shipping	155	150	-5	103.27 %	664	1,800	1,136	36.89 %
2190 - IT Supplies/Services	11,111	3,032	-8,078	366.43 %	28,714	36,400	7,686	78.88 %
2200 - Professional Fees	10,112	8,347	-1,766	121.15 %	48,016	100,200	52,184	47.92 %
2220 - Equipment Repairs & Maintenance	0	167	167	0.00 %	564	2,000	1,436	28.21 %
2235 - Equipment Lease	329	325	-5	101.39 %	1,678	3,900	2,222	43.02 %
2240 - Telephone	1,621	900	-721	180.16 %	9,305	10,800	1,495	86.16 %
2260 - Facility Maintenance	1,299	933	-366	139.28 %	5,501	11,200	5,699	49.12 %
2270 - Travel Expenses	2,667	875	-1,793	304.94 %	8,821	10,500	1,679	84.01 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	517	566	50	91.26 %	1,483	6,800	5,317	21.81 %
2300 - Legal Services	3,955	4,998	1,043	79.13 %	17,736	60,000	42,264	29.56 %
2380 - Meeting Expenses	179	133	-45	134.08 %	523	1,600	1,077	32.67 %
2420 - Legal Notices	0	58	58	0.00 %	0	700	700	0.00 %
2460 - Public Outreach	39	125	86	30.89 %	217	1,500	1,283	14.45 %
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	1,027	1,391	364	73.82 %	6,259	16,700	10,441	37.48 %
Total Level1: 200 - Supplies and Services:	35,240	27,806	-7,434	126.74 %	150,020	333,800	183,780	44.94 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	152,623	123,725	-28,898	123.36 %	307,511	1,485,300	1,177,789	20.70 %
4000 - Fixed Asset Purchases	1,551	24,715	23,164	6.28 %	183,916	296,700	112,784	61.99 %
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:	154,174	160,769	6,595	95.90 %	491,427	1,930,000	1,438,573	25.46 %
Total Expense:	277,985	269,417	-8,567	103.18 %	1,112,824	3,234,300	2,121,476	34.41 %
Total Revenues	866,071	269,417	596,653	-321.46 %	1,365,785	3,234,300	-1,868,515	-42.23 %
Total Fund: 26 - CONSERVATION FUND:	588,086	0	588,086		252,961	0	252,961	

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 35 - WATER SUPPLY FUND								
Revenue								
R100 - Water Supply Charge	1,933,039	283,333	1,649,706	682.25 %	1,933,039	3,400,000	-1,466,961	56.85 %
R120 - Property Taxes Revenues	76,727	10,833	65,893	708.25 %	76,727	130,000	-53,273	59.02 %
R130 - User Fees	66,304	50,000	16,304	132.61 %	369,135	600,000	-230,865	61.52 %
R140 - Connection Charges	73,512	20,833	52,679	352.86 %	363,811	250,000	113,811	145.52 %
R220 - Copy Fee	161	0	161	0.00 %	200	0	200	0.00 %
R230 - Miscellaneous - Other	67	417	-350	16.00 %	180	5,000	-4,820	3.60 %
R250 - Interest Income	1,741	1,250	491	139.29 %	30,268	15,000	15,268	201.79 %
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:	2,151,550	556,341	1,595,210	-386.73 %	2,773,359	6,677,000	-3,903,641	41.54 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Expense								
Level1: 100 - Personnel Costs								
1100 - Salaries & Wages	111,057	78,052	-33,005	142.29 %	490,910	937,000	446,090	52.39 %
1110 - Manager's Auto Allowance	415	300	-116	138.52 %	1,800	3,600	1,800	50.01 %
1120 - Manager's Deferred Comp	643	450	-193	142.89 %	2,750	5,400	2,650	50.92 %
1130 - Unemployment Compensation	0	83	83	0.00 %	659	1,000	341	65.92 %
1150 - Temporary Personnel	2,327	933	-1,394	249.41 %	9,406	11,200	1,794	83.98 %
1160 - PERS Retirement	9,633	15,919	6,286	60.51 %	151,140	191,100	39,960	79.09 %
1170 - Medical Insurance	13,227	8,647	-4,580	152.97 %	58,412	103,800	45,388	56.27 %
1180 - Medical Insurance - Retirees	2,919	2,199	-720	132.74 %	15,744	26,400	10,656	59.63 %
1190 - Workers Compensation	2,134	1,633	-501	130.72 %	9,978	19,600	9,622	50.91 %
1200 - Life Insurance	252	158	-94	159.45 %	894	1,900	1,006	47.07 %
1210 - Long Term Disability Insurance	587	400	-187	146.75 %	2,594	4,800	2,206	54.05 %
1220 - Short Term Disability Insurance	116	92	-25	127.02 %	514	1,100	586	46.75 %
1230 - Other Benefits	-114	42	156	-274.77 %	4	500	496	0.79 %
1260 - Employee Assistance Program	28	42	13	68.14 %	126	500	374	25.11 %
1270 - FICA Tax Expense	0	175	175	0.00 %	206	2,100	1,894	9.82 %
1280 - Medicare Tax Expense	1,435	1,158	-277	123.95 %	6,968	13,900	6,932	50.13 %
1290 - Staff Development & Training	0	633	633	0.00 %	745	7,600	6,855	9.81 %
1300 - Conference Registration	0	100	100	0.00 %	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:	144,660	111,147	-33,513	130.15 %	753,762	1,334,300	580,538	56.49 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	0	908	908	0.00 %	3,326	10,900	7,574	30.52 %
2020 - Board Expenses	169	267	97	63.43 %	427	3,200	2,773	13.33 %
2040 - Rent	789	816	27	96.66 %	4,395	9,800	5,405	44.85 %
2060 - Utilities	1,171	891	-280	131.37 %	5,460	10,700	5,240	51.02 %
2120 - Insurance Expense	0	1,383	1,383	0.00 %	30	16,600	16,570	0.18 %
2130 - Membership Dues	179	725	546	24.73 %	8,374	8,700	326	96.25 %
2140 - Bank Charges	-6,183	108	6,292	-5,710.09 %	-5,499	1,300	6,799	-423.02 %
2150 - Office Supplies	506	450	-57	112.60 %	2,204	5,400	3,196	40.81 %
2160 - Courier Expense	115	217	102	53.04 %	579	2,600	2,021	22.26 %
2170 - Printing/Photocopy	0	17	16	1.92 %	10	200	190	4.93 %
2180 - Postage & Shipping	173	183	10	94.40 %	755	2,200	1,445	34.31 %
2190 - IT Supplies/Services	12,698	3,465	-9,233	366.43 %	32,869	41,600	8,731	79.01 %
2200 - Professional Fees	12,117	9,546	-2,571	126.93 %	56,958	114,600	57,642	49.70 %
2220 - Equipment Repairs & Maintenance	0	183	183	0.00 %	645	2,200	1,555	29.31 %
2235 - Equipment Lease	426	375	-51	113.64 %	2,224	4,500	2,276	49.42 %
2240 - Telephone	1,850	1,133	-718	163.34 %	10,553	13,600	3,047	77.59 %
2260 - Facility Maintenance	1,485	1,116	-369	133.04 %	6,287	13,400	7,113	46.92 %
2270 - Travel Expenses	1,336	533	-803	250.63 %	3,527	6,400	2,873	55.11 %

EXHIBIT 3-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	282	1,125	842	25.10 %	1,927	13,500	11,573	14.28 %
2300 - Legal Services	41,937	16,660	-25,277	251.72 %	115,618	200,000	84,382	57.81 %
2380 - Meeting Expenses	204	158	-46	129.03 %	565	1,900	1,335	29.74 %
2420 - Legal Notices	0	92	92	0.00 %	0	1,100	1,100	0.00 %
2460 - Public Outreach	50	150	100	33.61 %	260	1,800	1,540	14.46 %
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	65	92	26	71.13 %	79	1,100	1,021	7.16 %
Total Level1: 200 - Supplies and Services:	69,370	41,383	-27,987	167.63 %	251,693	496,800	245,107	50.66 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	233,731	360,073	126,342	64.91 %	861,191	4,322,600	3,461,409	19.92 %
4000 - Fixed Asset Purchases	1,772	9,171	7,399	19.33 %	44,768	110,100	65,332	40.66 %
5000 - Debt Service	0	19,159	19,159	0.00 %	65,400	230,000	164,600	28.43 %
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:	235,503	403,663	168,160	58.34 %	971,359	4,845,900	3,874,541	20.04 %
Total Expense:	449,533	556,194	106,661	80.82 %	1,976,814	6,677,000	4,700,186	29.61 %
Total Revenues	2,151,550	556,341	1,595,210	-386.73 %	2,773,359	6,677,000	-3,903,641	-41.54 %
Total Fund: 35 - WATER SUPPLY FUND:	1,702,017	147	1,701,870		796,545	0	796,545	
Report Total:	2,252,570	284	2,252,286		102,531	0	102,531	

EXHIBIT 3-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 12/31/2018

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-37,533	137	-37,671		-946,975	0	-946,975	
26 - CONSERVATION FUND	588,086	0	588,086		252,961	0	252,961	
35 - WATER SUPPLY FUND	1,702,017	147	1,701,870		796,545	0	796,545	
Report Total:	2,252,570	284.08	2,252,286		102,531	0	102,531	