

EXHIBIT 11-D



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	283,333	-283,333	0.00 %	3,337,566	3,400,000	-62,434	98.16 %
R120 - Property Taxes Revenues	0	162,481	-162,481	0.00 %	1,969,406	1,950,000	19,406	101.00 %
R130 - User Fees	316,326	374,967	-58,641	84.36 %	3,734,833	4,500,000	-765,167	83.00 %
R140 - Connection Charges	221	37,500	-37,279	0.59 %	535,228	450,000	85,228	118.94 %
R150 - Permit Processing Fee	1,154	14,578	-13,424	7.92 %	213,205	175,000	38,205	121.83 %
R160 - Well Registration Fee	0	0	0	0.00 %	1,375	0	1,375	0.00 %
R190 - WDS Permits Rule 21	0	4,667	-4,667	0.00 %	14,500	56,000	-41,500	25.89 %
R200 - Recording Fees	31	1,665	-1,634	1.86 %	4,123	20,000	-15,877	20.62 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	3,600	16,000	-12,400	22.50 %
R220 - Copy Fee	0	0	0	0.00 %	203	0	203	0.00 %
R230 - Miscellaneous - Other	-1	1,250	-1,251	-0.08 %	1,443	15,000	-13,557	9.62 %
R240 - Insurance Refunds	0	0	0	0.00 %	19	0	19	0.00 %
R250 - Interest Income	65	14,999	-14,934	0.43 %	201,431	180,000	21,431	111.91 %
R260 - CAW - ASR	0	40,950	-40,950	0.00 %	-34,411	491,600	-526,011	-7.00 %
R270 - CAW - Rebates	15,269	80,801	-65,532	18.90 %	525,471	970,000	-444,529	54.17 %
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 %	15,170	54,600	-39,430	27.78 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	14,057	-14,057	0.00 %	0	168,700	-168,700	0.00 %
R320 - Grants	200,000	178,895	21,105	111.80 %	1,370,008	2,147,600	-777,592	63.79 %
R510 - Operating Reserve	0	178,563	-178,563	0.00 %	0	2,143,500	-2,143,500	0.00 %
Total Revenue:	533,065	1,400,001	-866,936	38.08 %	11,893,169	16,803,000	-4,909,831	70.78 %

EXHIBIT 11-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	195,286	222,294	27,008	87.85 %	2,281,522	2,668,600	387,078	85.50 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	5,308	6,000	692	88.47 %
1120 - Manager's Deferred Comp	714	758	44	94.21 %	8,153	9,100	947	89.59 %
1130 - Unemployment Compensation	0	250	250	0.00 %	2,649	3,000	351	88.30 %
1150 - Temporary Personnel	8,600	6,082	-2,518	141.40 %	66,744	73,000	6,256	91.43 %
1160 - PERS Retirement	16,717	44,057	27,340	37.94 %	486,990	528,900	41,910	92.08 %
1170 - Medical Insurance	27,731	28,372	641	97.74 %	285,620	340,600	54,980	83.86 %
1180 - Medical Insurance - Retirees	9,375	6,872	-2,502	136.41 %	90,437	82,500	-7,937	109.62 %
1190 - Workers Compensation	4,018	4,648	630	86.45 %	46,568	55,800	9,232	83.46 %
1200 - Life Insurance	325	483	159	67.16 %	3,612	5,800	2,189	62.27 %
1210 - Long Term Disability Insurance	1,115	1,233	118	90.41 %	12,020	14,800	2,780	81.22 %
1220 - Short Term Disability Insurance	221	267	45	83.00 %	2,386	3,200	814	74.55 %
1230 - Other Benefits	70	125	55	56.02 %	1,046	1,500	454	69.76 %
1260 - Employee Assistance Program	56	125	69	45.14 %	606	1,500	894	40.42 %
1270 - FICA Tax Expense	453	400	-54	113.38 %	4,598	4,800	202	95.80 %
1280 - Medicare Tax Expense	2,783	3,315	532	83.95 %	34,021	39,800	5,779	85.48 %
1290 - Staff Development & Training	900	2,241	1,341	40.16 %	6,470	26,900	20,430	24.05 %
1300 - Conference Registration	365	408	43	89.42 %	6,331	4,900	-1,431	129.20 %
1310 - Professional Dues	695	233	-462	298.05 %	1,684	2,800	1,116	60.14 %
1320 - Personnel Recruitment	0	250	250	0.00 %	912	3,000	2,088	30.41 %
Total Level1: 100 - Personnel Costs:	269,885	322,913	53,028	83.58 %	3,347,678	3,876,500	528,822	86.36 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,835	2,832	-3	100.10 %	26,595	34,000	7,405	78.22 %
2020 - Board Expenses	0	416	416	0.00 %	6,682	5,000	-1,682	133.65 %
2040 - Rent	1,914	1,933	19	99.04 %	20,087	23,200	3,113	86.58 %
2060 - Utilities	2,460	2,749	289	89.50 %	27,517	33,000	5,483	83.39 %
2120 - Insurance Expense	4,979	4,332	-647	114.94 %	55,004	52,000	-3,004	105.78 %
2130 - Membership Dues	50	2,974	2,924	1.68 %	31,821	35,700	3,879	89.13 %
2140 - Bank Charges	456	333	-123	136.94 %	5,279	4,000	-1,279	131.97 %
2150 - Office Supplies	1,829	1,416	-413	129.14 %	12,640	17,000	4,360	74.35 %
2160 - Courier Expense	475	666	191	71.28 %	3,715	8,000	4,285	46.44 %
2170 - Printing/Photocopy	439	42	-398	1,054.89 %	472	500	28	94.33 %
2180 - Postage & Shipping	532	558	26	95.26 %	3,731	6,700	2,969	55.69 %
2190 - IT Supplies/Services	149	10,829	10,680	1.38 %	125,931	130,000	4,069	96.87 %
2200 - Professional Fees	19,775	29,821	10,047	66.31 %	285,066	358,000	72,934	79.63 %
2220 - Equipment Repairs & Maintenance	185	583	398	31.70 %	4,849	7,000	2,151	69.27 %
2235 - Equipment Lease	947	1,166	219	81.22 %	11,959	14,000	2,041	85.42 %
2240 - Telephone	4,479	4,632	153	96.71 %	62,343	55,600	-6,743	112.13 %
2260 - Facility Maintenance	3,757	3,432	-325	109.46 %	34,281	41,200	6,919	83.21 %
2270 - Travel Expenses	2,174	2,216	42	98.12 %	23,323	26,600	3,277	87.68 %

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For Fiscal: 2018-2019 Period Ending: 05/31/2019

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,536	2,832	296	89.54 %	23,365	34,000	10,635	68.72 %
2300 - Legal Services	17,121	33,320	16,199	51.38 %	282,478	400,000	117,522	70.62 %
2380 - Meeting Expenses	433	558	126	77.49 %	3,148	6,700	3,552	46.99 %
2420 - Legal Notices	163	258	95	63.18 %	163	3,100	2,937	5.26 %
2460 - Public Outreach	50	208	158	24.23 %	2,024	2,500	476	80.97 %
2480 - Miscellaneous	0	250	250	0.00 %	17,071	3,000	-14,071	569.02 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	19,947	20,000	53	99.74 %
2900 - Operating Supplies	1,178	1,591	413	74.05 %	12,831	19,100	6,269	67.18 %
Total Level1: 200 - Supplies and Services:	68,917	111,614	42,697	61.75 %	1,102,322	1,339,900	237,578	82.27 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	479,142	717,286	238,144	66.80 %	4,514,205	8,611,200	4,096,995	52.42 %
4000 - Fixed Asset Purchases	11,188	45,681	34,493	24.49 %	329,119	548,400	219,281	60.01 %
5000 - Debt Service	63,560	19,159	-44,401	331.75 %	128,961	230,000	101,039	56.07 %
5500 - Election Expenses	0	13,328	13,328	0.00 %	221,004	160,000	-61,004	138.13 %
6000 - Contingencies	0	6,248	6,248	0.00 %	0	75,000	75,000	0.00 %
6500 - Reserves	0	163,488	163,488	0.00 %	0	1,962,000	1,962,000	0.00 %
Total Level1: 300 - Other Expenses:	553,891	965,190	411,299	57.39 %	5,193,288	11,586,600	6,393,312	44.82 %
Total Expense:	892,693	1,399,717	507,024	63.78 %	9,643,289	16,803,000	7,159,711	57.39 %
Report Total:	-359,628	284	-359,912		2,249,881	0	2,249,881	

EXHIBIT 11-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 05/31/2019

Fund Summary

Fund	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-195,408	137	-195,546		460,992	0	460,992	
26 - CONSERVATION FUND	-51,837	0	-51,837		437,398	0	437,398	
35 - WATER SUPPLY FUND	-112,383	147	-112,530		1,351,491	0	1,351,491	
Report Total:	-359,628	284.07	-359,912		2,249,881	0	2,249,881	

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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								
R120 - Property Taxes Revenues	0	100,000	-100,000	0.00 %	1,211,942	1,200,000	11,942	101.00 %
R130 - User Fees	199,148	231,667	-32,519	85.96 %	2,226,732	2,780,000	-553,268	80.10 %
R160 - Well Registration Fee	0	0	0	0.00 %	1,375	0	1,375	0.00 %
R190 - WDS Permits Rule 21	0	4,667	-4,667	0.00 %	14,500	56,000	-41,500	25.89 %
R220 - Copy Fee	0	0	0	0.00 %	2	0	2	0.00 %
R230 - Miscellaneous - Other	0	417	-417	0.00 %	393	5,000	-4,607	7.86 %
R240 - Insurance Refunds	0	0	0	0.00 %	8	0	8	0.00 %
R250 - Interest Income	13	4,166	-4,153	0.32 %	50,779	50,000	779	101.56 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	0	45,000	-45,000	0.00 %
R310 - Other Reimbursements	0	9,642	-9,642	0.00 %	0	115,700	-115,700	0.00 %
R320 - Grants	0	158,270	-158,270	0.00 %	1,170,008	1,900,000	-729,992	61.58 %
R510 - Operating Reserve	0	23,750	-23,750	0.00 %	0	285,000	-285,000	0.00 %
Total Revenue:	199,161	536,326	-337,166	-37.13 %	4,675,738	6,436,700	-1,760,962	72.64 %

EXHIBIT 11-D

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For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	75,483	88,439	12,957	85.35 %	890,189	1,061,700	171,511	83.85 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	1,062	1,200	138	88.47 %
1120 - Manager's Deferred Comp	143	117	-26	122.47 %	1,630	1,400	-230	116.45 %
1130 - Unemployment Compensation	0	100	100	0.00 %	1,060	1,200	140	88.30 %
1150 - Temporary Personnel	3,440	2,433	-1,007	141.40 %	26,698	29,200	2,502	91.43 %
1160 - PERS Retirement	6,514	17,660	11,145	36.89 %	194,946	212,000	17,054	91.96 %
1170 - Medical Insurance	11,360	12,145	785	93.53 %	113,722	145,800	32,078	78.00 %
1180 - Medical Insurance - Retirees	3,750	2,749	-1,001	136.41 %	36,409	33,000	-3,409	110.33 %
1190 - Workers Compensation	2,379	2,766	387	86.01 %	27,359	33,200	5,841	82.41 %
1200 - Life Insurance	138	217	79	63.59 %	1,495	2,600	1,105	57.49 %
1210 - Long Term Disability Insurance	448	516	68	86.82 %	4,791	6,200	1,409	77.28 %
1220 - Short Term Disability Insurance	89	108	19	82.21 %	952	1,300	348	73.20 %
1230 - Other Benefits	28	50	22	56.02 %	419	600	181	69.76 %
1260 - Employee Assistance Program	23	50	27	46.38 %	243	600	357	40.44 %
1270 - FICA Tax Expense	348	167	-181	208.81 %	3,610	2,000	-1,610	180.48 %
1280 - Medicare Tax Expense	1,150	1,316	166	87.38 %	14,097	15,800	1,703	89.22 %
1290 - Staff Development & Training	0	708	708	0.00 %	1,851	8,500	6,649	21.77 %
1300 - Conference Registration	0	117	117	0.00 %	1,983	1,400	-583	141.63 %
1310 - Professional Dues	270	50	-220	540.22 %	727	600	-127	121.25 %
1320 - Personnel Recruitment	0	100	100	0.00 %	533	1,200	667	44.39 %
Total Level1: 100 - Personnel Costs:	105,655	129,907	24,252	81.33 %	1,323,773	1,559,500	235,727	84.88 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	1,134	1,133	-1	100.10 %	10,646	13,600	2,954	78.28 %
2020 - Board Expenses	0	167	167	0.00 %	2,559	2,000	-559	127.96 %
2040 - Rent	870	883	13	98.54 %	9,119	10,600	1,481	86.03 %
2060 - Utilities	987	1,108	120	89.13 %	11,066	13,300	2,234	83.20 %
2120 - Insurance Expense	1,992	1,733	-259	114.94 %	22,002	20,800	-1,202	105.78 %
2130 - Membership Dues	0	908	908	0.00 %	11,391	10,900	-491	104.51 %
2140 - Bank Charges	186	133	-52	139.19 %	1,974	1,600	-374	123.39 %
2150 - Office Supplies	732	550	-182	133.06 %	5,046	6,600	1,554	76.46 %
2160 - Courier Expense	190	267	77	71.28 %	1,486	3,200	1,714	46.44 %
2170 - Printing/Photocopy	176	17	-159	1,054.86 %	189	200	11	94.33 %
2180 - Postage & Shipping	213	225	12	94.56 %	1,492	2,700	1,208	55.27 %
2190 - IT Supplies/Services	60	4,332	4,272	1.38 %	50,372	52,000	1,628	96.87 %
2200 - Professional Fees	7,630	11,929	4,299	63.96 %	110,824	143,200	32,376	77.39 %
2220 - Equipment Repairs & Maintenance	126	233	108	53.89 %	1,991	2,800	809	71.12 %
2235 - Equipment Lease	407	466	59	87.32 %	5,143	5,600	457	91.83 %
2240 - Telephone	1,960	1,849	-110	105.95 %	26,142	22,200	-3,942	117.76 %
2260 - Facility Maintenance	1,503	1,383	-120	108.67 %	13,725	16,600	2,875	82.68 %
2270 - Travel Expenses	1,185	708	-477	167.36 %	6,216	8,500	2,284	73.13 %

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For Fiscal: 2018-2019 Period Ending: 05/31/2019

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,253	1,141	-1,111	197.39 %	18,871	13,700	-5,171	137.75 %
2300 - Legal Services	3,988	11,662	7,674	34.19 %	53,075	140,000	86,925	37.91 %
2380 - Meeting Expenses	173	225	52	76.92 %	1,218	2,700	1,482	45.13 %
2420 - Legal Notices	65	108	43	60.26 %	65	1,300	1,235	5.02 %
2460 - Public Outreach	20	83	63	24.21 %	755	1,000	245	75.50 %
2480 - Miscellaneous	0	100	100	0.00 %	152	1,200	1,048	12.63 %
2500 - Tax Administration Fee	0	483	483	0.00 %	7,044	5,800	-1,244	121.45 %
2900 - Operating Supplies	162	108	-53	149.20 %	1,668	1,300	-368	128.32 %
Total Level1: 200 - Supplies and Services:	26,009	41,933	15,925	62.02 %	374,233	503,400	129,167	74.34 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	251,717	310,696	58,979	81.02 %	2,360,023	3,729,800	1,369,777	63.27 %
4000 - Fixed Asset Purchases	11,188	11,794	606	94.86 %	68,316	141,600	73,284	48.25 %
5500 - Election Expenses	0	5,331	5,331	0.00 %	88,401	64,000	-24,401	138.13 %
6000 - Contingencies	0	2,499	2,499	0.00 %	0	30,000	30,000	0.00 %
6500 - Reserves	0	34,028	34,028	0.00 %	0	408,400	408,400	0.00 %
Total Level1: 300 - Other Expenses:	262,905	364,349	101,444	72.16 %	2,516,740	4,373,800	1,857,060	57.54 %
Total Expense:	394,569	536,189	141,620	73.59 %	4,214,746	6,436,700	2,221,954	65.48 %
Total Revenues	199,161	536,326	-337,166	-37.13 %	4,675,738	6,436,700	-1,760,962	-72.64 %
Total Fund: 24 - MITIGATION FUND:	-195,408	137	-195,546		460,992	0	460,992	

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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	49,981	-49,981	0.00 %	605,971	600,000	5,971	101.00 %
R130 - User Fees	72,850	89,967	-17,117	80.97 %	888,550	1,080,000	-191,450	82.27 %
R150 - Permit Processing Fee	1,154	14,578	-13,424	7.92 %	213,205	175,000	38,205	121.83 %
R200 - Recording Fees	31	1,665	-1,634	1.86 %	4,123	20,000	-15,877	20.62 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	3,600	16,000	-12,400	22.50 %
R220 - Copy Fee	0	0	0	0.00 %	1	0	1	0.00 %
R230 - Miscellaneous - Other	-1	417	-418	-0.24 %	782	5,000	-4,218	15.64 %
R240 - Insurance Refunds	0	0	0	0.00 %	5	0	5	0.00 %
R250 - Interest Income	9	3,333	-3,324	0.27 %	52,400	40,000	12,400	131.00 %
R270 - CAW - Rebates	15,269	80,801	-65,532	18.90 %	525,471	970,000	-444,529	54.17 %
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:	89,312	279,417	-190,105	-31.96 %	2,294,109	3,354,300	-1,060,191	68.39 %

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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	40,434	56,244	15,810	71.89 %	521,591	675,200	153,609	77.25 %
1110 - Manager's Auto Allowance	92	100	8	92.34 %	1,062	1,200	138	88.47 %
1120 - Manager's Deferred Comp	143	192	49	74.54 %	1,630	2,300	670	70.88 %
1130 - Unemployment Compensation	0	67	67	0.00 %	742	800	58	92.72 %
1150 - Temporary Personnel	2,408	1,700	-708	141.68 %	18,688	20,400	1,712	91.61 %
1160 - PERS Retirement	3,362	10,479	7,117	32.08 %	108,176	125,800	17,624	85.99 %
1170 - Medical Insurance	6,152	7,580	1,428	81.16 %	69,969	91,000	21,031	76.89 %
1180 - Medical Insurance - Retirees	2,625	1,924	-701	136.41 %	25,290	23,100	-2,190	109.48 %
1190 - Workers Compensation	155	250	95	62.05 %	2,010	3,000	990	67.00 %
1200 - Life Insurance	57	108	51	52.82 %	714	1,300	586	54.95 %
1210 - Long Term Disability Insurance	239	317	78	75.45 %	2,818	3,800	982	74.17 %
1220 - Short Term Disability Insurance	47	67	19	71.19 %	560	800	240	69.99 %
1230 - Other Benefits	20	33	14	58.82 %	293	400	107	73.25 %
1260 - Employee Assistance Program	13	33	21	37.64 %	150	400	250	37.62 %
1270 - FICA Tax Expense	49	58	9	84.39 %	461	700	239	65.91 %
1280 - Medicare Tax Expense	588	841	253	69.94 %	7,971	10,100	2,129	78.92 %
1290 - Staff Development & Training	0	900	900	0.00 %	2,954	10,800	7,847	27.35 %
1300 - Conference Registration	0	192	192	0.00 %	2,397	2,300	-97	104.21 %
1310 - Professional Dues	0	133	133	0.00 %	509	1,600	1,091	31.83 %
1320 - Personnel Recruitment	0	67	67	0.00 %	319	800	481	39.87 %
Total Level1: 100 - Personnel Costs:	56,385	81,284	24,899	69.37 %	768,306	975,800	207,494	78.74 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	794	791	-2	100.31 %	7,443	9,500	2,057	78.34 %
2020 - Board Expenses	0	117	117	0.00 %	1,792	1,400	-392	127.96 %
2040 - Rent	243	233	-10	104.32 %	2,588	2,800	212	92.42 %
2060 - Utilities	680	750	70	90.64 %	7,539	9,000	1,461	83.77 %
2120 - Insurance Expense	1,394	1,216	-178	114.63 %	15,401	14,600	-801	105.49 %
2130 - Membership Dues	0	1,341	1,341	0.00 %	11,267	16,100	4,833	69.98 %
2140 - Bank Charges	119	92	-28	130.26 %	1,460	1,100	-360	132.70 %
2150 - Office Supplies	512	417	-96	122.94 %	3,682	5,000	1,318	73.63 %
2160 - Courier Expense	133	183	50	72.57 %	1,040	2,200	1,160	47.28 %
2170 - Printing/Photocopy	123	8	-115	1,476.83 %	132	100	-32	132.06 %
2180 - Postage & Shipping	149	150	1	99.29 %	1,047	1,800	753	58.14 %
2190 - IT Supplies/Services	42	3,032	2,990	1.38 %	35,236	36,400	1,164	96.80 %
2200 - Professional Fees	5,537	8,347	2,810	66.34 %	79,819	100,200	20,381	79.66 %
2220 - Equipment Repairs & Maintenance	0	167	167	0.00 %	1,306	2,000	694	65.29 %
2235 - Equipment Lease	227	325	98	69.98 %	2,916	3,900	984	74.78 %
2240 - Telephone	1,214	1,250	35	97.18 %	17,078	15,000	-2,078	113.86 %
2260 - Facility Maintenance	1,052	933	-119	112.74 %	9,593	11,200	1,607	85.65 %
2270 - Travel Expenses	11	925	914	1.17 %	10,745	11,100	355	96.80 %

EXHIBIT 11-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 05/31/2019

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	3	566	564	0.49 %	1,649	6,800	5,151	24.25 %
2300 - Legal Services	2,693	4,998	2,305	53.89 %	36,690	60,000	23,310	61.15 %
2380 - Meeting Expenses	121	158	37	76.51 %	912	1,900	988	48.00 %
2420 - Legal Notices	46	58	13	78.34 %	46	700	654	6.53 %
2460 - Public Outreach	14	58	44	24.23 %	611	700	89	87.25 %
2480 - Miscellaneous	0	67	67	0.00 %	16,798	800	-15,998	2,099.72 %
2500 - Tax Administration Fee	0	475	475	0.00 %	3,522	5,700	2,178	61.79 %
2900 - Operating Supplies	1,017	1,391	375	73.08 %	10,626	16,700	6,074	63.63 %
Total Level1: 200 - Supplies and Services:	16,124	28,047	11,923	57.49 %	280,934	336,700	55,766	83.44 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	68,640	130,059	61,419	52.78 %	538,717	1,561,300	1,022,583	34.50 %
4000 - Fixed Asset Purchases	0	24,715	24,715	0.00 %	206,873	296,700	89,827	69.72 %
5500 - Election Expenses	0	3,732	3,732	0.00 %	61,881	44,800	-17,081	138.13 %
6000 - Contingencies	0	1,749	1,749	0.00 %	0	21,000	21,000	0.00 %
6500 - Reserves	0	9,831	9,831	0.00 %	0	118,000	118,000	0.00 %
Total Level1: 300 - Other Expenses:	68,640	170,086	101,445	40.36 %	807,471	2,041,800	1,234,329	39.55 %
Total Expense:	141,149	279,417	138,268	50.52 %	1,856,711	3,354,300	1,497,589	55.35 %
Total Revenues	89,312	279,417	-190,105	-31.96 %	2,294,109	3,354,300	-1,060,191	-68.39 %
Total Fund: 26 - CONSERVATION FUND:	-51,837	0	-51,837		437,398	0	437,398	

EXHIBIT 11-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	283,333	-283,333	0.00 %	3,337,566	3,400,000	-62,434	98.16 %
R120 - Property Taxes Revenues	0	12,500	-12,500	0.00 %	151,493	150,000	1,493	101.00 %
R130 - User Fees	44,328	53,333	-9,005	83.12 %	619,551	640,000	-20,449	96.80 %
R140 - Connection Charges	221	37,500	-37,279	0.59 %	535,228	450,000	85,228	118.94 %
R220 - Copy Fee	0	0	0	0.00 %	200	0	200	0.00 %
R230 - Miscellaneous - Other	0	417	-417	0.00 %	268	5,000	-4,732	5.36 %
R240 - Insurance Refunds	0	0	0	0.00 %	6	0	6	0.00 %
R250 - Interest Income	43	7,500	-7,457	0.57 %	98,252	90,000	8,252	109.17 %
R260 - CAW - ASR	0	40,950	-40,950	0.00 %	-34,411	491,600	-526,011	-7.00 %
R300 - Watermaster	0	4,548	-4,548	0.00 %	15,170	54,600	-39,430	27.78 %
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	200,000	7,914	192,087	2,527.33 %	200,000	95,000	105,000	210.53 %
R510 - Operating Reserve	0	130,181	-130,181	0.00 %	0	1,562,800	-1,562,800	0.00 %
Total Revenue:	244,592	584,257	-339,666	-41.86 %	4,923,323	7,012,000	-2,088,677	70.21 %

EXHIBIT 11-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 05/31/2019

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	79,369	77,610	-1,758	102.27 %	869,741	931,700	61,959	93.35 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	3,185	3,600	415	88.47 %
1120 - Manager's Deferred Comp	429	450	21	95.26 %	4,892	5,400	508	90.60 %
1130 - Unemployment Compensation	0	83	83	0.00 %	848	1,000	152	84.77 %
1150 - Temporary Personnel	2,752	1,950	-802	141.16 %	21,358	23,400	2,042	91.27 %
1160 - PERS Retirement	6,841	15,919	9,078	42.97 %	183,868	191,100	7,232	96.22 %
1170 - Medical Insurance	10,218	8,647	-1,572	118.18 %	101,929	103,800	1,871	98.20 %
1180 - Medical Insurance - Retirees	3,000	2,199	-801	136.41 %	28,737	26,400	-2,337	108.85 %
1190 - Workers Compensation	1,485	1,633	148	90.93 %	17,200	19,600	2,400	87.75 %
1200 - Life Insurance	130	158	29	81.87 %	1,402	1,900	498	73.81 %
1210 - Long Term Disability Insurance	427	400	-28	106.90 %	4,410	4,800	390	91.88 %
1220 - Short Term Disability Insurance	85	92	7	92.52 %	874	1,100	226	79.48 %
1230 - Other Benefits	22	42	19	53.78 %	335	500	165	66.97 %
1260 - Employee Assistance Program	21	42	21	49.65 %	213	500	287	42.64 %
1270 - FICA Tax Expense	56	175	119	32.16 %	527	2,100	1,573	25.11 %
1280 - Medicare Tax Expense	1,045	1,158	113	90.22 %	11,953	13,900	1,947	85.99 %
1290 - Staff Development & Training	900	633	-267	142.16 %	1,666	7,600	5,934	21.92 %
1300 - Conference Registration	365	100	-265	365.15 %	1,951	1,200	-751	162.60 %
1310 - Professional Dues	425	50	-375	850.70 %	447	600	153	74.54 %
1320 - Personnel Recruitment	0	83	83	0.00 %	61	1,000	939	6.08 %
Total Level1: 100 - Personnel Costs:	107,845	111,722	3,877	96.53 %	1,255,600	1,341,200	85,600	93.62 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	907	908	1	99.92 %	8,506	10,900	2,394	78.04 %
2020 - Board Expenses	0	133	133	0.00 %	2,332	1,600	-732	145.73 %
2040 - Rent	801	816	16	98.07 %	8,380	9,800	1,420	85.51 %
2060 - Utilities	793	891	98	89.01 %	8,912	10,700	1,788	83.29 %
2120 - Insurance Expense	1,593	1,383	-210	115.22 %	17,601	16,600	-1,001	106.03 %
2130 - Membership Dues	50	725	675	6.90 %	9,163	8,700	-463	105.32 %
2140 - Bank Charges	151	108	-43	139.82 %	1,845	1,300	-545	141.91 %
2150 - Office Supplies	585	450	-135	130.10 %	3,912	5,400	1,488	72.44 %
2160 - Courier Expense	152	217	65	70.18 %	1,189	2,600	1,411	45.72 %
2170 - Printing/Photocopy	141	17	-124	843.94 %	151	200	49	75.47 %
2180 - Postage & Shipping	170	183	13	92.84 %	1,192	2,200	1,008	54.18 %
2190 - IT Supplies/Services	48	3,465	3,418	1.38 %	40,323	41,600	1,277	96.93 %
2200 - Professional Fees	6,608	9,546	2,938	69.22 %	94,424	114,600	20,176	82.39 %
2220 - Equipment Repairs & Maintenance	59	183	124	32.28 %	1,552	2,200	648	70.53 %
2235 - Equipment Lease	313	375	62	83.39 %	3,900	4,500	600	86.68 %
2240 - Telephone	1,306	1,533	227	85.17 %	19,122	18,400	-722	103.92 %
2260 - Facility Maintenance	1,202	1,116	-86	107.69 %	10,963	13,400	2,437	81.82 %
2270 - Travel Expenses	978	583	-395	167.79 %	6,362	7,000	638	90.89 %

EXHIBIT 11-D**Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2018-2019 Period Ending: 05/31/2019

Level...	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	280	1,125	844	24.93 %	2,845	13,500	10,655	21.07 %
2300 - Legal Services	10,440	16,660	6,220	62.66 %	192,713	200,000	7,287	96.36 %
2380 - Meeting Expenses	138	175	37	79.11 %	1,017	2,100	1,083	48.45 %
2420 - Legal Notices	52	92	39	56.97 %	52	1,100	1,048	4.75 %
2460 - Public Outreach	16	67	50	24.25 %	659	800	141	82.31 %
2480 - Miscellaneous	0	83	83	0.00 %	121	1,000	879	12.12 %
2500 - Tax Administration Fee	0	708	708	0.00 %	9,381	8,500	-881	110.36 %
2900 - Operating Supplies	0	92	92	0.00 %	537	1,100	563	48.83 %
Total Level1: 200 - Supplies and Services:	26,784	41,633	14,849	64.33 %	447,155	499,800	52,645	89.47 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	158,785	276,531	117,746	57.42 %	1,615,466	3,320,100	1,704,634	48.66 %
4000 - Fixed Asset Purchases	0	9,171	9,171	0.00 %	53,930	110,100	56,170	48.98 %
5000 - Debt Service	63,560	19,159	-44,401	331.75 %	128,961	230,000	101,039	56.07 %
5500 - Election Expenses	0	4,265	4,265	0.00 %	70,721	51,200	-19,521	138.13 %
6000 - Contingencies	0	1,999	1,999	0.00 %	0	24,000	24,000	0.00 %
6500 - Reserves	0	119,630	119,630	0.00 %	0	1,435,600	1,435,600	0.00 %
Total Level1: 300 - Other Expenses:	222,345	430,755	208,410	51.62 %	1,869,077	5,171,000	3,301,923	36.15 %
Total Expense:	356,975	584,111	227,136	61.11 %	3,571,832	7,012,000	3,440,168	50.94 %
Total Revenues	244,592	584,257	-339,666	-41.86 %	4,923,323	7,012,000	-2,088,677	-70.21 %
Total Fund: 35 - WATER SUPPLY FUND:	-112,383	147	-112,530		1,351,491	0	1,351,491	
Report Total:	-359,628	284	-359,912		2,249,881	0	2,249,881	

EXHIBIT 11-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2018-2019 Period Ending: 05/31/2019

Fund Summary

Fund	May Activity	May Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-195,408	137	-195,546		460,992	0	460,992	
26 - CONSERVATION FUND	-51,837	0	-51,837		437,398	0	437,398	
35 - WATER SUPPLY FUND	-112,383	147	-112,530		1,351,491	0	1,351,491	
Report Total:	-359,628	284.07	-359,912		2,249,881	0	2,249,881	