

**EXHIBIT 8-D**



Monterey Peninsula Water Management Dist

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

**Group Summary**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	170,765	-170,765	0.00 %	0	2,050,000	-2,050,000	0.00 %
R130 - User Fees	8,812	416,500	-407,688	2.12 %	8,812	5,000,000	-4,991,188	0.18 %
R140 - Connection Charges	19,482	33,320	-13,839	58.47 %	41,553	400,000	-358,447	10.39 %
R150 - Permit Processing Fee	17,437	14,578	2,860	119.62 %	34,371	175,000	-140,629	19.64 %
R190 - WDS Permits Rule 21	0	4,665	-4,665	0.00 %	0	56,000	-56,000	0.00 %
R200 - Recording Fees	2,370	500	1,870	474.19 %	5,560	6,000	-440	92.67 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	150	16,000	-15,850	0.94 %
R220 - Copy Fee	0	0	0	0.00 %	10	0	10	0.00 %
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00 %	0	15,000	-15,000	0.00 %
R250 - Interest Income	10,658	14,994	-4,336	71.08 %	10,446	180,000	-169,554	5.80 %
R260 - CAW - ASR	0	40,376	-40,376	0.00 %	0	484,700	-484,700	0.00 %
R270 - CAW - Rebates	0	58,310	-58,310	0.00 %	28,738	700,000	-671,262	4.11 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	0	45,000	-45,000	0.00 %
R300 - Watermaster	0	2,916	-2,916	0.00 %	0	35,000	-35,000	0.00 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	10,521	-10,521	0.00 %	0	126,300	-126,300	0.00 %
R320 - Grants	50,979	38,984	11,995	130.77 %	50,979	468,000	-417,021	10.89 %
R500 - Capital Equipment Reserve	0	2,374	-2,374	0.00 %	0	28,500	-28,500	0.00 %
R510 - Operating Reserve	0	402,660	-402,660	0.00 %	0	4,833,850	-4,833,850	0.00 %
<b>Total Revenue:</b>	<b>109,738</b>	<b>1,502,678</b>	<b>-1,392,940</b>	<b>7.30 %</b>	<b>180,619</b>	<b>18,039,350</b>	<b>-17,858,731</b>	<b>1.00 %</b>

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	279,233	229,458	-49,775	121.69 %	372,461	2,754,600	2,382,139	13.52 %
1110 - Manager's Auto Allowance	692	500	-192	138.51 %	924	6,000	5,076	15.40 %
1120 - Manager's Deferred Comp	1,071	783	-288	136.80 %	1,429	9,400	7,971	15.21 %
1130 - Unemployment Compensation	0	250	250	0.00 %	723	3,000	2,277	24.10 %
1150 - Temporary Personnel	11,401	4,590	-6,811	248.39 %	22,656	55,100	32,444	41.12 %
1160 - PERS Retirement	24,783	49,439	24,656	50.13 %	386,479	593,500	207,021	65.12 %
1170 - Medical Insurance	25,432	31,346	5,914	81.13 %	52,013	376,300	324,288	13.82 %
1180 - Medical Insurance - Retirees	9,218	6,497	-2,721	141.87 %	17,661	78,000	60,339	22.64 %
1190 - Workers Compensation	5,273	5,939	666	88.79 %	8,743	71,300	62,557	12.26 %
1200 - Life Insurance	290	392	102	73.94 %	585	4,700	4,116	12.44 %
1210 - Long Term Disability Insurance	1,028	1,266	238	81.21 %	2,085	15,200	13,115	13.72 %
1220 - Short Term Disability Insurance	204	283	79	72.06 %	414	3,400	2,986	12.17 %
1230 - Other Benefits	70	125	55	56.02 %	140	1,500	1,360	9.33 %
1260 - Employee Assistance Program	52	125	73	41.38 %	106	1,500	1,394	7.05 %
1270 - FICA Tax Expense	949	683	-266	139.00 %	1,263	8,200	6,937	15.40 %
1280 - Medicare Tax Expense	3,926	3,407	-519	115.23 %	6,636	40,900	34,264	16.22 %
1290 - Staff Development & Training	198	1,200	1,002	16.51 %	1,043	14,400	13,357	7.24 %
1300 - Conference Registration	0	966	966	0.00 %	0	11,600	11,600	0.00 %
1310 - Professional Dues	0	208	208	0.00 %	0	2,500	2,500	0.00 %
1320 - Personnel Recruitment	0	250	250	0.00 %	0	3,000	3,000	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>363,820</b>	<b>337,707</b>	<b>-26,114</b>	<b>107.73 %</b>	<b>875,359</b>	<b>4,054,100</b>	<b>3,178,741</b>	<b>21.59 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	2,295	2,824	529	81.27 %	4,860	33,900	29,040	14.34 %
2020 - Board Expenses	47	425	378	11.07 %	963	5,100	4,137	18.88 %
2040 - Rent	1,930	1,933	3	99.87 %	3,860	23,200	19,340	16.64 %
2060 - Utilities	2,606	2,766	159	94.25 %	3,338	33,200	29,862	10.06 %
2120 - Insurance Expense	5,847	5,423	-425	107.83 %	11,695	65,100	53,405	17.96 %
2130 - Membership Dues	0	2,782	2,782	0.00 %	1,421	33,400	31,979	4.25 %
2140 - Bank Charges	2,467	325	-2,143	759.53 %	3,370	3,900	530	86.41 %
2150 - Office Supplies	1,350	1,449	100	93.13 %	2,745	17,400	14,655	15.77 %
2160 - Courier Expense	360	508	148	70.85 %	835	6,100	5,265	13.69 %
2170 - Printing/Photocopy	0	42	42	0.00 %	0	500	500	0.00 %
2180 - Postage & Shipping	0	566	566	0.00 %	825	6,800	5,975	12.13 %
2190 - IT Supplies/Services	35,561	12,495	-23,066	284.60 %	49,393	150,000	100,607	32.93 %
2200 - Professional Fees	29,501	30,038	537	98.21 %	50,752	360,600	309,848	14.07 %
2220 - Equipment Repairs & Maintenance	589	583	-5	100.94 %	2,119	7,000	4,881	30.28 %
2235 - Equipment Lease	947	1,158	211	81.81 %	2,272	13,900	11,628	16.35 %
2240 - Telephone	4,710	4,223	-487	111.53 %	10,648	50,700	40,052	21.00 %
2260 - Facility Maintenance	3,736	3,432	-304	108.86 %	6,904	41,200	34,296	16.76 %
2270 - Travel Expenses	141	2,591	2,450	5.43 %	171	31,100	30,929	0.55 %

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	3,006	2,916	-90	103.10 %	4,746	35,000	30,254	13.56 %
2300 - Legal Services	195	33,320	33,125	0.59 %	21,606	400,000	378,394	5.40 %
2380 - Meeting Expenses	373	508	136	73.33 %	602	6,100	5,498	9.87 %
2420 - Legal Notices	0	258	258	0.00 %	0	3,100	3,100	0.00 %
2460 - Public Outreach	120	208	88	57.62 %	169	2,500	2,331	6.77 %
2480 - Miscellaneous	0	250	250	0.00 %	0	3,000	3,000	0.00 %
2500 - Tax Administration Fee	0	1,666	1,666	0.00 %	0	20,000	20,000	0.00 %
2900 - Operating Supplies	980	1,408	428	69.59 %	1,978	16,900	14,922	11.71 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>96,762</b>	<b>114,096</b>	<b>17,334</b>	<b>84.81 %</b>	<b>185,274</b>	<b>1,369,700</b>	<b>1,184,426</b>	<b>13.53 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	151,752	962,115	810,363	15.77 %	492,700	11,550,000	11,057,300	4.27 %
4000 - Fixed Asset Purchases	0	17,818	17,818	0.00 %	0	213,900	213,900	0.00 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
6000 - Contingencies	0	5,831	5,831	0.00 %	0	70,000	70,000	0.00 %
6500 - Reserves	0	45,952	45,952	0.00 %	0	551,650	551,650	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>151,752</b>	<b>1,050,875</b>	<b>899,123</b>	<b>14.44 %</b>	<b>492,700</b>	<b>12,615,550</b>	<b>12,122,850</b>	<b>3.91 %</b>
<b>Total Expense:</b>	<b>612,334</b>	<b>1,502,678</b>	<b>890,344</b>	<b>40.75 %</b>	<b>1,553,333</b>	<b>18,039,350</b>	<b>16,486,017</b>	<b>8.61 %</b>
<b>Report Total:</b>	<b>-502,596</b>	<b>0</b>	<b>-502,596</b>		<b>-1,372,714</b>	<b>0</b>	<b>-1,372,714</b>	

**EXHIBIT 8-D**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2019-2020 Period Ending: 08/31/2019

**Fund Summary**

<b>Fund</b>	<b>August Activity</b>	<b>August Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
24 - MITIGATION FUND	-180,294	0	-180,294		-657,242	0	-657,242	
26 - CONSERVATION FUND	-99,439	0	-99,439		-217,921	0	-217,921	
35 - WATER SUPPLY FUND	-222,862	0	-222,862		-497,552	0	-497,552	
<b>Report Total:</b>	<b>-502,596</b>	<b>0.01</b>	<b>-502,596</b>		<b>-1,372,714</b>	<b>0</b>	<b>-1,372,714</b>	

**EXHIBIT 8-D**



Monterey Peninsula Water Management Dist

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

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 24 - MITIGATION FUND</b>								
<b>Revenue</b>								
R130 - User Fees	7,439	256,564	-249,125	2.90 %	7,439	3,080,000	-3,072,561	0.24 %
R190 - WDS Permits Rule 21	0	4,665	-4,665	0.00 %	0	56,000	-56,000	0.00 %
R220 - Copy Fee	0	0	0	0.00 %	4	0	4	0.00 %
R230 - Miscellaneous - Other	0	417	-417	0.00 %	0	5,000	-5,000	0.00 %
R250 - Interest Income	4,226	4,165	61	101.47 %	1,646	50,000	-48,354	3.29 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	0	45,000	-45,000	0.00 %
R310 - Other Reimbursements	0	7,522	-7,522	0.00 %	0	90,300	-90,300	0.00 %
R320 - Grants	16,288	38,984	-22,696	41.78 %	16,288	468,000	-451,712	3.48 %
R500 - Capital Equipment Reserve	0	950	-950	0.00 %	0	11,400	-11,400	0.00 %
R510 - Operating Reserve	0	55,378	-55,378	0.00 %	0	664,800	-664,800	0.00 %
<b>Total Revenue:</b>	<b>27,953</b>	<b>372,393</b>	<b>-344,439</b>	<b>-7.51 %</b>	<b>25,378</b>	<b>4,470,500</b>	<b>-4,445,122</b>	<b>0.57 %</b>

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	110,301	88,889	-21,412	124.09 %	145,417	1,067,100	921,683	13.63 %
1110 - Manager's Auto Allowance	138	75	-63	184.67 %	185	900	715	20.53 %
1120 - Manager's Deferred Comp	214	117	-98	183.70 %	286	1,400	1,114	20.43 %
1130 - Unemployment Compensation	0	100	100	0.00 %	296	1,200	904	24.70 %
1150 - Temporary Personnel	2,847	1,883	-965	151.24 %	5,726	22,600	16,874	25.34 %
1160 - PERS Retirement	9,688	19,092	9,404	50.74 %	149,925	229,200	79,275	65.41 %
1170 - Medical Insurance	10,670	12,895	2,225	82.75 %	21,455	154,800	133,345	13.86 %
1180 - Medical Insurance - Retirees	3,779	2,666	-1,114	141.79 %	7,222	32,000	24,778	22.57 %
1190 - Workers Compensation	3,132	3,390	259	92.37 %	5,195	40,700	35,505	12.76 %
1200 - Life Insurance	122	158	36	77.20 %	245	1,900	1,655	12.90 %
1210 - Long Term Disability Insurance	423	508	85	83.22 %	849	6,100	5,251	13.92 %
1220 - Short Term Disability Insurance	84	108	24	77.54 %	169	1,300	1,131	12.97 %
1230 - Other Benefits	29	50	21	57.42 %	57	600	543	9.57 %
1260 - Employee Assistance Program	22	42	20	52.34 %	44	500	456	8.76 %
1270 - FICA Tax Expense	550	308	-242	178.49 %	732	3,700	2,968	19.79 %
1280 - Medicare Tax Expense	1,629	1,316	-312	123.74 %	2,678	15,800	13,122	16.95 %
1290 - Staff Development & Training	99	375	276	26.41 %	445	4,500	4,055	9.90 %
1300 - Conference Registration	0	317	317	0.00 %	0	3,800	3,800	0.00 %
1310 - Professional Dues	0	67	67	0.00 %	0	800	800	0.00 %
1320 - Personnel Recruitment	0	100	100	0.00 %	0	1,200	1,200	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>143,728</b>	<b>132,455</b>	<b>-11,272</b>	<b>108.51 %</b>	<b>340,928</b>	<b>1,590,100</b>	<b>1,249,172</b>	<b>21.44 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	770	1,158	388	66.46 %	1,628	13,900	12,272	11.71 %
2020 - Board Expenses	19	175	156	11.02 %	395	2,100	1,705	18.80 %
2040 - Rent	885	891	6	99.33 %	1,771	10,700	8,929	16.55 %
2060 - Utilities	1,074	1,141	67	94.09 %	1,379	13,700	12,321	10.07 %
2120 - Insurance Expense	2,397	2,224	-173	107.79 %	4,795	26,700	21,905	17.96 %
2130 - Membership Dues	0	975	975	0.00 %	583	11,700	11,117	4.98 %
2140 - Bank Charges	1,012	133	-878	759.06 %	1,382	1,600	218	86.35 %
2150 - Office Supplies	217	583	366	37.21 %	451	7,000	6,549	6.44 %
2160 - Courier Expense	148	208	61	70.88 %	342	2,500	2,158	13.69 %
2170 - Printing/Photocopy	0	17	17	0.00 %	0	200	200	0.00 %
2180 - Postage & Shipping	0	233	233	0.00 %	338	2,800	2,462	12.08 %
2190 - IT Supplies/Services	14,580	5,123	-9,457	284.60 %	20,247	61,500	41,253	32.92 %
2200 - Professional Fees	12,096	12,320	225	98.18 %	20,794	147,900	127,106	14.06 %
2220 - Equipment Repairs & Maintenance	235	242	6	97.46 %	848	2,900	2,052	29.23 %
2235 - Equipment Lease	388	475	86	81.79 %	939	5,700	4,761	16.48 %
2240 - Telephone	2,054	1,716	-338	119.70 %	4,600	20,600	16,000	22.33 %
2260 - Facility Maintenance	1,532	1,416	-116	108.17 %	2,821	17,000	14,179	16.60 %
2270 - Travel Expenses	26	783	757	3.29 %	38	9,400	9,362	0.41 %

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	2,505	1,308	-1,197	191.52 %	3,713	15,700	11,987	23.65 %
2300 - Legal Services	0	9,996	9,996	0.00 %	7,483	120,000	112,517	6.24 %
2380 - Meeting Expenses	153	208	55	73.35 %	247	2,500	2,253	9.87 %
2420 - Legal Notices	0	108	108	0.00 %	0	1,300	1,300	0.00 %
2460 - Public Outreach	49	83	34	59.06 %	69	1,000	931	6.94 %
2480 - Miscellaneous	0	100	100	0.00 %	0	1,200	1,200	0.00 %
2500 - Tax Administration Fee	0	483	483	0.00 %	0	5,800	5,800	0.00 %
2900 - Operating Supplies	83	183	101	45.12 %	124	2,200	2,076	5.65 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>40,222</b>	<b>42,283</b>	<b>2,061</b>	<b>95.13 %</b>	<b>74,988</b>	<b>507,600</b>	<b>432,612</b>	<b>14.77 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	24,298	155,908	131,611	15.58 %	266,703	1,871,650	1,604,947	14.25 %
4000 - Fixed Asset Purchases	0	8,447	8,447	0.00 %	0	101,400	101,400	0.00 %
6000 - Contingencies	0	2,391	2,391	0.00 %	0	28,700	28,700	0.00 %
6500 - Reserves	0	30,908	30,908	0.00 %	0	371,050	371,050	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>24,298</b>	<b>197,654</b>	<b>173,356</b>	<b>12.29 %</b>	<b>266,703</b>	<b>2,372,800</b>	<b>2,106,097</b>	<b>11.24 %</b>
<b>Total Expense:</b>	<b>208,248</b>	<b>372,393</b>	<b>164,145</b>	<b>55.92 %</b>	<b>682,619</b>	<b>4,470,500</b>	<b>3,787,881</b>	<b>15.27 %</b>
<b>Total Revenues</b>	<b>27,953</b>	<b>372,393</b>	<b>-344,439</b>	<b>-7.51 %</b>	<b>25,378</b>	<b>4,470,500</b>	<b>-4,445,122</b>	<b>-0.57 %</b>
<b>Total Fund: 24 - MITIGATION FUND:</b>	<b>-180,294</b>	<b>0</b>	<b>-180,294</b>		<b>-657,242</b>	<b>0</b>	<b>-657,242</b>	

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 26 - CONSERVATION FUND</b>								
<b>Revenue</b>								
R120 - Property Taxes Revenues	0	20,825	-20,825	0.00 %	0	250,000	-250,000	0.00 %
R130 - User Fees	1,373	99,960	-98,587	1.37 %	1,373	1,200,000	-1,198,627	0.11 %
R150 - Permit Processing Fee	17,437	14,578	2,860	119.62 %	34,371	175,000	-140,629	19.64 %
R200 - Recording Fees	2,370	500	1,870	474.19 %	5,560	6,000	-440	92.67 %
R210 - Legal Fees	0	1,333	-1,333	0.00 %	150	16,000	-15,850	0.94 %
R220 - Copy Fee	0	0	0	0.00 %	3	0	3	0.00 %
R230 - Miscellaneous - Other	0	417	-417	0.00 %	0	5,000	-5,000	0.00 %
R250 - Interest Income	3,999	3,332	667	120.03 %	3,784	40,000	-36,216	9.46 %
R270 - CAW - Rebates	0	58,310	-58,310	0.00 %	28,738	700,000	-671,262	4.11 %
R320 - Grants	34,691	0	34,691	0.00 %	34,691	0	34,691	0.00 %
R500 - Capital Equipment Reserve	0	666	-666	0.00 %	0	8,000	-8,000	0.00 %
R510 - Operating Reserve	0	20,992	-20,992	0.00 %	0	252,000	-252,000	0.00 %
<b>Total Revenue:</b>	<b>59,870</b>	<b>220,912</b>	<b>-161,041</b>	<b>-27.10 %</b>	<b>108,669</b>	<b>2,652,000</b>	<b>-2,543,331</b>	<b>4.10 %</b>



**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	53,522	57,494	3,972	93.09 %	75,065	690,200	615,135	10.88 %
1110 - Manager's Auto Allowance	138	125	-14	110.80 %	185	1,500	1,315	12.32 %
1120 - Manager's Deferred Comp	214	200	-14	107.16 %	286	2,400	2,114	11.92 %
1130 - Unemployment Compensation	0	67	67	0.00 %	188	800	612	23.50 %
1150 - Temporary Personnel	6,262	1,191	-5,070	525.66 %	12,321	14,300	1,979	86.16 %
1160 - PERS Retirement	4,880	11,604	6,724	42.05 %	85,927	139,300	53,373	61.68 %
1170 - Medical Insurance	5,003	8,455	3,452	59.17 %	11,155	101,500	90,345	10.99 %
1180 - Medical Insurance - Retirees	2,397	1,691	-706	141.73 %	4,630	20,300	15,670	22.81 %
1190 - Workers Compensation	206	317	111	65.06 %	367	3,800	3,433	9.66 %
1200 - Life Insurance	52	83	32	62.06 %	109	1,000	891	10.89 %
1210 - Long Term Disability Insurance	200	325	125	61.59 %	429	3,900	3,471	11.00 %
1220 - Short Term Disability Insurance	40	75	35	53.01 %	85	900	815	9.47 %
1230 - Other Benefits	18	33	15	54.62 %	36	400	364	9.10 %
1260 - Employee Assistance Program	10	33	23	30.79 %	23	400	377	5.70 %
1270 - FICA Tax Expense	46	58	12	79.64 %	98	700	602	14.06 %
1280 - Medicare Tax Expense	780	858	78	90.92 %	1,414	10,300	8,886	13.73 %
1290 - Staff Development & Training	0	458	458	0.00 %	220	5,500	5,280	3.99 %
1300 - Conference Registration	0	392	392	0.00 %	0	4,700	4,700	0.00 %
1310 - Professional Dues	0	75	75	0.00 %	0	900	900	0.00 %
1320 - Personnel Recruitment	0	67	67	0.00 %	0	800	800	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>73,768</b>	<b>83,600</b>	<b>9,832</b>	<b>88.24 %</b>	<b>192,538</b>	<b>1,003,600</b>	<b>811,062</b>	<b>19.18 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	749	733	-16	102.21 %	1,588	8,800	7,212	18.04 %
2020 - Board Expenses	12	108	96	11.29 %	250	1,300	1,050	19.26 %
2040 - Rent	230	217	-14	106.24 %	460	2,600	2,140	17.70 %
2060 - Utilities	663	691	29	95.86 %	838	8,300	7,462	10.09 %
2120 - Insurance Expense	1,520	1,408	-113	108.00 %	3,041	16,900	13,859	17.99 %
2130 - Membership Dues	0	1,025	1,025	0.00 %	369	12,300	11,931	3.00 %
2140 - Bank Charges	642	83	-558	770.17 %	876	1,000	124	87.62 %
2150 - Office Supplies	958	383	-575	250.07 %	1,930	4,600	2,670	41.97 %
2160 - Courier Expense	94	133	40	70.23 %	217	1,600	1,383	13.57 %
2170 - Printing/Photocopy	0	8	8	0.00 %	0	100	100	0.00 %
2180 - Postage & Shipping	0	142	142	0.00 %	214	1,700	1,486	12.61 %
2190 - IT Supplies/Services	9,246	3,249	-5,997	284.60 %	12,849	39,000	26,151	32.95 %
2200 - Professional Fees	7,670	7,797	127	98.38 %	13,226	93,600	80,374	14.13 %
2220 - Equipment Repairs & Maintenance	165	150	-15	109.91 %	593	1,800	1,207	32.97 %
2235 - Equipment Lease	246	300	54	82.12 %	595	3,600	3,005	16.52 %
2240 - Telephone	1,231	1,066	-165	115.47 %	2,788	12,800	10,012	21.78 %
2260 - Facility Maintenance	971	866	-105	112.13 %	1,814	10,400	8,586	17.44 %
2270 - Travel Expenses	35	1,141	1,106	3.10 %	43	13,700	13,657	0.31 %

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	385	317	-69	121.69 %	712	3,800	3,088	18.73 %
2300 - Legal Services	0	4,998	4,998	0.00 %	4,637	60,000	55,363	7.73 %
2380 - Meeting Expenses	97	125	28	77.54 %	157	1,500	1,343	10.44 %
2420 - Legal Notices	0	50	50	0.00 %	0	600	600	0.00 %
2460 - Public Outreach	31	58	27	53.51 %	44	700	656	6.29 %
2480 - Miscellaneous	0	67	67	0.00 %	0	800	800	0.00 %
2500 - Tax Administration Fee	0	475	475	0.00 %	0	5,700	5,700	0.00 %
2900 - Operating Supplies	897	1,050	153	85.46 %	1,854	12,600	10,746	14.72 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>25,844</b>	<b>26,639</b>	<b>796</b>	<b>97.01 %</b>	<b>49,096</b>	<b>319,800</b>	<b>270,704</b>	<b>15.35 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	59,698	96,295	36,596	62.00 %	84,956	1,156,000	1,071,044	7.35 %
4000 - Fixed Asset Purchases	0	4,240	4,240	0.00 %	0	50,900	50,900	0.00 %
6000 - Contingencies	0	1,516	1,516	0.00 %	0	18,200	18,200	0.00 %
6500 - Reserves	0	8,622	8,622	0.00 %	0	103,500	103,500	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>59,698</b>	<b>110,672</b>	<b>50,974</b>	<b>53.94 %</b>	<b>84,956</b>	<b>1,328,600</b>	<b>1,243,644</b>	<b>6.39 %</b>
<b>Total Expense:</b>	<b>159,310</b>	<b>220,912</b>	<b>61,602</b>	<b>72.11 %</b>	<b>326,590</b>	<b>2,652,000</b>	<b>2,325,410</b>	<b>12.31 %</b>
<b>Total Revenues</b>	<b>59,870</b>	<b>220,912</b>	<b>-161,041</b>	<b>-27.10 %</b>	<b>108,669</b>	<b>2,652,000</b>	<b>-2,543,331</b>	<b>-4.10 %</b>
<b>Total Fund: 26 - CONSERVATION FUND:</b>	<b>-99,439</b>	<b>0</b>	<b>-99,439</b>		<b>-217,921</b>	<b>0</b>	<b>-217,921</b>	

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 35 - WATER SUPPLY FUND</b>								
<b>Revenue</b>								
R100 - Water Supply Charge	0	283,220	-283,220	0.00 %	0	3,400,000	-3,400,000	0.00 %
R120 - Property Taxes Revenues	0	149,940	-149,940	0.00 %	0	1,800,000	-1,800,000	0.00 %
R130 - User Fees	0	59,976	-59,976	0.00 %	0	720,000	-720,000	0.00 %
R140 - Connection Charges	19,482	33,320	-13,839	58.47 %	41,553	400,000	-358,447	10.39 %
R220 - Copy Fee	0	0	0	0.00 %	3	0	3	0.00 %
R230 - Miscellaneous - Other	0	417	-417	0.00 %	0	5,000	-5,000	0.00 %
R250 - Interest Income	2,433	7,497	-5,064	32.45 %	5,016	90,000	-84,984	5.57 %
R260 - CAW - ASR	0	40,376	-40,376	0.00 %	0	484,700	-484,700	0.00 %
R300 - Watermaster	0	2,916	-2,916	0.00 %	0	35,000	-35,000	0.00 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R310 - Other Reimbursements	0	2,999	-2,999	0.00 %	0	36,000	-36,000	0.00 %
R500 - Capital Equipment Reserve	0	758	-758	0.00 %	0	9,100	-9,100	0.00 %
R510 - Operating Reserve	0	326,290	-326,290	0.00 %	0	3,917,050	-3,917,050	0.00 %
<b>Total Revenue:</b>	<b>21,914</b>	<b>909,374</b>	<b>-887,459</b>	<b>-2.41 %</b>	<b>46,572</b>	<b>10,916,850</b>	<b>-10,870,278</b>	<b>0.43 %</b>

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>								
<b>Level1: 100 - Personnel Costs</b>								
1100 - Salaries & Wages	115,410	83,075	-32,335	138.92 %	151,979	997,300	845,321	15.24 %
1110 - Manager's Auto Allowance	415	300	-116	138.52 %	554	3,600	3,046	15.40 %
1120 - Manager's Deferred Comp	643	466	-176	137.79 %	857	5,600	4,743	15.31 %
1130 - Unemployment Compensation	0	83	83	0.00 %	239	1,000	761	23.86 %
1150 - Temporary Personnel	2,292	1,516	-776	151.16 %	4,609	18,200	13,591	25.32 %
1160 - PERS Retirement	10,215	18,743	8,527	54.50 %	150,627	225,000	74,373	66.95 %
1170 - Medical Insurance	9,759	9,996	238	97.62 %	19,402	120,000	100,598	16.17 %
1180 - Medical Insurance - Retirees	3,042	2,141	-901	142.09 %	5,809	25,700	19,891	22.60 %
1190 - Workers Compensation	1,936	2,232	297	86.71 %	3,180	26,800	23,620	11.87 %
1200 - Life Insurance	116	150	34	77.11 %	230	1,800	1,570	12.80 %
1210 - Long Term Disability Insurance	405	433	28	93.55 %	807	5,200	4,393	15.52 %
1220 - Short Term Disability Insurance	80	100	20	80.40 %	160	1,200	1,040	13.34 %
1230 - Other Benefits	23	42	19	55.46 %	46	500	454	9.24 %
1260 - Employee Assistance Program	20	50	30	39.30 %	39	600	561	6.52 %
1270 - FICA Tax Expense	353	317	-36	111.49 %	432	3,800	3,368	11.37 %
1280 - Medicare Tax Expense	1,517	1,233	-284	123.08 %	2,543	14,800	12,257	17.18 %
1290 - Staff Development & Training	99	367	268	27.01 %	378	4,400	4,022	8.59 %
1300 - Conference Registration	0	258	258	0.00 %	0	3,100	3,100	0.00 %
1310 - Professional Dues	0	67	67	0.00 %	0	800	800	0.00 %
1320 - Personnel Recruitment	0	83	83	0.00 %	0	1,000	1,000	0.00 %
<b>Total Level1: 100 - Personnel Costs:</b>	<b>146,325</b>	<b>121,651</b>	<b>-24,673</b>	<b>120.28 %</b>	<b>341,893</b>	<b>1,460,400</b>	<b>1,118,507</b>	<b>23.41 %</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	776	933	157	83.20 %	1,644	11,200	9,556	14.68 %
2020 - Board Expenses	16	142	126	10.96 %	318	1,700	1,382	18.69 %
2040 - Rent	815	825	10	98.77 %	1,629	9,900	8,271	16.46 %
2060 - Utilities	870	933	63	93.24 %	1,121	11,200	10,079	10.01 %
2120 - Insurance Expense	1,930	1,791	-139	107.75 %	3,859	21,500	17,641	17.95 %
2130 - Membership Dues	0	783	783	0.00 %	469	9,400	8,931	4.99 %
2140 - Bank Charges	814	108	-706	751.93 %	1,112	1,300	188	85.54 %
2150 - Office Supplies	175	483	309	36.14 %	363	5,800	5,437	6.26 %
2160 - Courier Expense	119	167	48	71.31 %	276	2,000	1,724	13.78 %
2170 - Printing/Photocopy	0	17	17	0.00 %	0	200	200	0.00 %
2180 - Postage & Shipping	0	192	192	0.00 %	272	2,300	2,028	11.83 %
2190 - IT Supplies/Services	11,735	4,123	-7,612	284.60 %	16,296	49,500	33,204	32.92 %
2200 - Professional Fees	9,735	9,921	186	98.13 %	16,733	119,100	102,367	14.05 %
2220 - Equipment Repairs & Maintenance	188	192	3	98.31 %	678	2,300	1,622	29.49 %
2235 - Equipment Lease	313	383	71	81.58 %	739	4,600	3,861	16.06 %
2240 - Telephone	1,425	1,441	16	98.90 %	3,259	17,300	14,041	18.84 %
2260 - Facility Maintenance	1,233	1,150	-83	107.25 %	2,269	13,800	11,531	16.44 %
2270 - Travel Expenses	80	666	587	11.94 %	89	8,000	7,911	1.12 %

**EXHIBIT 8-D****Statement of Revenue Over Expense - No Decimals**

For Fiscal: 2019-2020 Period Ending: 08/31/2019

Level...	August Activity	August Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	116	1,291	1,175	8.97 %	321	15,500	15,179	2.07 %
2300 - Legal Services	195	18,326	18,131	1.06 %	9,486	220,000	210,514	4.31 %
2380 - Meeting Expenses	123	175	52	70.29 %	199	2,100	1,901	9.46 %
2420 - Legal Notices	0	100	100	0.00 %	0	1,200	1,200	0.00 %
2460 - Public Outreach	40	67	27	59.42 %	56	800	744	6.99 %
2480 - Miscellaneous	0	83	83	0.00 %	0	1,000	1,000	0.00 %
2500 - Tax Administration Fee	0	708	708	0.00 %	0	8,500	8,500	0.00 %
2900 - Operating Supplies	0	175	175	0.00 %	0	2,100	2,100	0.00 %
<b>Total Level1: 200 - Supplies and Services:</b>	<b>30,696</b>	<b>45,174</b>	<b>14,478</b>	<b>67.95 %</b>	<b>61,189</b>	<b>542,300</b>	<b>481,111</b>	<b>11.28 %</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	67,756	709,912	642,156	9.54 %	141,041	8,522,350	8,381,309	1.65 %
4000 - Fixed Asset Purchases	0	5,131	5,131	0.00 %	0	61,600	61,600	0.00 %
5000 - Debt Service	0	19,159	19,159	0.00 %	0	230,000	230,000	0.00 %
6000 - Contingencies	0	1,924	1,924	0.00 %	0	23,100	23,100	0.00 %
6500 - Reserves	0	6,422	6,422	0.00 %	0	77,100	77,100	0.00 %
<b>Total Level1: 300 - Other Expenses:</b>	<b>67,756</b>	<b>742,549</b>	<b>674,793</b>	<b>9.12 %</b>	<b>141,041</b>	<b>8,914,150</b>	<b>8,773,109</b>	<b>1.58 %</b>
<b>Total Expense:</b>	<b>244,776</b>	<b>909,374</b>	<b>664,597</b>	<b>26.92 %</b>	<b>544,123</b>	<b>10,916,850</b>	<b>10,372,727</b>	<b>4.98 %</b>
<b>Total Revenues</b>	<b>21,914</b>	<b>909,374</b>	<b>-887,459</b>	<b>-2.41 %</b>	<b>46,572</b>	<b>10,916,850</b>	<b>-10,870,278</b>	<b>-0.43 %</b>
<b>Total Fund: 35 - WATER SUPPLY FUND:</b>	<b>-222,862</b>	<b>0</b>	<b>-222,862</b>		<b>-497,552</b>	<b>0</b>	<b>-497,552</b>	
<b>Report Total:</b>	<b>-502,596</b>	<b>0</b>	<b>-502,596</b>		<b>-1,372,714</b>	<b>0</b>	<b>-1,372,714</b>	

**EXHIBIT 8-D**

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2019-2020 Period Ending: 08/31/2019

**Fund Summary**

<b>Fund</b>	<b>August Activity</b>	<b>August Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>	<b>YTD Activity</b>	<b>Total Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Percent Used</b>
24 - MITIGATION FUND	-180,294	0	-180,294		-657,242	0	-657,242	
26 - CONSERVATION FUND	-99,439	0	-99,439		-217,921	0	-217,921	
35 - WATER SUPPLY FUND	-222,862	0	-222,862		-497,552	0	-497,552	
<b>Report Total:</b>	<b>-502,596</b>	<b>0.01</b>	<b>-502,596</b>		<b>-1,372,714</b>	<b>0</b>	<b>-1,372,714</b>	