

EXHIBIT 8-D



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals

Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Revenue								
R100 - Water Supply Charge	1,953,839	283,220	1,670,619	689.87 %	1,951,463	3,400,000	-1,448,537	57.40 %
R120 - Property Taxes Revenues	1,138,505	170,765	967,740	666.71 %	1,139,505	2,050,000	-910,495	55.59 %
R130 - User Fees	498,672	416,500	82,172	119.73 %	2,095,193	5,000,000	-2,904,807	41.90 %
R140 - Connection Charges	86,357	33,320	53,037	259.17 %	268,252	400,000	-131,748	67.06 %
R150 - Permit Processing Fee	20,486	14,578	5,909	140.53 %	114,354	175,000	-60,646	65.35 %
R180 - River Work Permit Application	0	0	0	0.00 %	50	0	50	0.00 %
R190 - WDS Permits Rule 21	0	4,665	-4,665	0.00 %	0	56,000	-56,000	0.00 %
R200 - Recording Fees	2,880	500	2,380	576.23 %	19,090	6,000	13,090	318.17 %
R210 - Legal Fees	150	1,333	-1,183	11.25 %	300	16,000	-15,700	1.88 %
R220 - Copy Fee	0	0	0	0.00 %	53	0	53	0.00 %
R230 - Miscellaneous - Other	141	1,250	-1,109	11.28 %	426	15,000	-14,574	2.84 %
R240 - Insurance Refunds	0	0	0	0.00 %	5,427	0	5,427	0.00 %
R250 - Interest Income	8,318	14,994	-6,676	55.48 %	71,492	180,000	-108,508	39.72 %
R260 - CAW - ASR	546,784	40,376	506,409	1,354.25 %	546,784	484,700	62,084	112.81 %
R270 - CAW - Rebates	26,750	58,310	-31,560	45.88 %	141,422	700,000	-558,578	20.20 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	47,115	45,000	2,115	104.70 %
R300 - Watermaster	24,629	2,916	21,714	844.76 %	24,629	35,000	-10,371	70.37 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R309 - GWR Project Reimbursements	15,984	0	15,984	0.00 %	714,400	0	714,400	0.00 %
R310 - Other Reimbursements	18,999	10,521	8,478	180.59 %	18,999	126,300	-107,301	15.04 %
R320 - Grants	239,809	38,984	200,824	615.14 %	239,809	468,000	-228,191	51.24 %
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 %
Total Revenue:	4,582,303	1,502,678	3,079,625	304.94 %	7,398,763	18,039,350	-10,640,587	41.01 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	252,462	229,458	-23,004	110.03 %	1,258,261	2,754,600	1,496,339	45.68 %
1110 - Manager's Auto Allowance	462	500	38	92.34 %	2,770	6,000	3,230	46.16 %
1120 - Manager's Deferred Comp	714	783	69	91.20 %	4,286	9,400	5,114	45.59 %
1130 - Unemployment Compensation	0	250	250	0.00 %	2,457	3,000	543	81.90 %
1150 - Temporary Personnel	3,268	4,590	1,322	71.21 %	49,810	55,100	5,290	90.40 %
1160 - PERS Retirement	16,450	49,439	32,989	33.27 %	453,385	593,500	140,115	76.39 %
1170 - Medical Insurance	26,581	31,346	4,765	84.80 %	156,038	376,300	220,263	41.47 %
1180 - Medical Insurance - Retirees	9,526	6,497	-3,028	146.61 %	55,530	78,000	22,470	71.19 %
1190 - Workers Compensation	5,004	5,939	935	84.26 %	24,917	71,300	46,383	34.95 %
1200 - Life Insurance	270	392	122	68.96 %	1,679	4,700	3,022	35.71 %
1210 - Long Term Disability Insurance	1,051	1,266	215	82.99 %	6,268	15,200	8,932	41.24 %
1220 - Short Term Disability Insurance	209	283	75	73.65 %	1,244	3,400	2,156	36.60 %
1230 - Other Benefits	70	125	55	56.02 %	420	1,500	1,080	28.00 %
1260 - Employee Assistance Program	54	125	71	43.26 %	317	1,500	1,183	21.15 %
1270 - FICA Tax Expense	665	683	18	97.42 %	5,217	8,200	2,983	63.62 %
1280 - Medicare Tax Expense	3,564	3,407	-157	104.61 %	19,311	40,900	21,589	47.21 %
1290 - Staff Development & Training	2,510	1,200	-1,310	209.25 %	6,150	14,400	8,250	42.71 %
1300 - Conference Registration	250	966	716	25.87 %	1,055	11,600	10,545	9.09 %
1310 - Professional Dues	105	208	103	50.42 %	305	2,500	2,195	12.20 %
1320 - Personnel Recruitment	0	250	250	0.00 %	550	3,000	2,450	18.35 %
Total Level1: 100 - Personnel Costs:	323,216	337,707	14,491	95.71 %	2,049,970	4,054,100	2,004,130	50.57 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	2,295	2,824	529	81.27 %	15,390	33,900	18,510	45.40 %
2020 - Board Expenses	65	425	360	15.30 %	1,060	5,100	4,040	20.78 %
2040 - Rent	1,280	1,933	653	66.23 %	11,530	23,200	11,670	49.70 %
2060 - Utilities	2,411	2,766	355	87.18 %	15,867	33,200	17,333	47.79 %
2120 - Insurance Expense	5,847	5,423	-425	107.83 %	35,133	65,100	29,967	53.97 %
2130 - Membership Dues	739	2,782	2,043	26.56 %	28,059	33,400	5,341	84.01 %
2140 - Bank Charges	881	325	-556	271.12 %	8,894	3,900	-4,994	228.06 %
2150 - Office Supplies	417	1,449	1,033	28.75 %	8,141	17,400	9,259	46.79 %
2160 - Courier Expense	525	508	-17	103.32 %	3,201	6,100	2,899	52.48 %
2170 - Printing/Photocopy	0	42	42	0.00 %	0	500	500	0.00 %
2180 - Postage & Shipping	858	566	-291	151.40 %	2,190	6,800	4,610	32.20 %
2190 - IT Supplies/Services	44,098	12,495	-31,603	352.93 %	141,350	150,000	8,650	94.23 %
2200 - Professional Fees	28,198	30,038	1,840	93.87 %	165,404	360,600	195,196	45.87 %
2220 - Equipment Repairs & Maintenance	0	583	583	0.00 %	4,285	7,000	2,715	61.21 %
2235 - Equipment Lease	1,266	1,158	-108	109.33 %	6,536	13,900	7,364	47.02 %
2240 - Telephone	2,618	4,223	1,605	61.99 %	21,218	50,700	29,482	41.85 %
2260 - Facility Maintenance	2,653	3,432	779	77.30 %	30,555	41,200	10,645	74.16 %
2270 - Travel Expenses	514	2,591	2,076	19.85 %	7,829	31,100	23,271	25.17 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	4,005	2,916	-1,089	137.37 %	18,278	35,000	16,722	52.22 %
2300 - Legal Services	0	33,320	33,320	0.00 %	87,120	400,000	312,880	21.78 %
2380 - Meeting Expenses	366	508	142	72.12 %	2,118	6,100	3,982	34.72 %
2420 - Legal Notices	0	258	258	0.00 %	0	3,100	3,100	0.00 %
2460 - Public Outreach	1,185	208	-977	569.03 %	2,473	2,500	27	98.92 %
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	970	1,408	438	68.89 %	6,818	16,900	10,082	40.34 %
Total Level1: 200 - Supplies and Services:	101,191	114,096	12,905	88.69 %	623,827	1,369,700	745,873	45.54 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	346,394	962,115	615,721	36.00 %	2,730,172	11,550,000	8,819,828	23.64 %
4000 - Fixed Asset Purchases	18,119	17,818	-301	101.69 %	25,482	213,900	188,418	11.91 %
5000 - Debt Service	0	19,159	19,159	0.00 %	63,748	230,000	166,252	27.72 %
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 %
Total Level1: 300 - Other Expenses:	364,513	1,050,875	686,362	34.69 %	2,819,403	12,615,550	9,796,147	22.35 %
Total Expense:	788,919	1,502,678	713,759	52.50 %	5,493,199	18,039,350	12,546,151	30.45 %
Report Total:	3,793,384	0	3,793,384		1,905,563	0	1,905,563	

EXHIBIT 8-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	338,618	0	338,617		-67,540	0	-67,540	
26 - CONSERVATION FUND	183,356	0	183,356		5,318	0	5,318	
35 - WATER SUPPLY FUND	3,271,410	0	3,271,410		1,967,785	0	1,967,785	
Report Total:	3,793,384	0.01	3,793,384		1,905,563	0	1,905,563	

EXHIBIT 8-D



Monterey Peninsula Water Management Dist

Statement of Revenue Over Expense - No Decimals
Group Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
Fund: 24 - MITIGATION FUND								
Revenue								
R130 - User Fees	308,034	256,564	51,470	120.06 %	1,296,482	3,080,000	-1,783,518	42.09 %
R180 - River Work Permit Application	0	0	0	0.00 %	50	0	50	0.00 %
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 %	22	0	22	0.00 %
R230 - Miscellaneous - Other	58	417	-359	13.87 %	173	5,000	-4,827	3.46 %
R240 - Insurance Refunds	0	0	0	0.00 %	2,225	0	2,225	0.00 %
R250 - Interest Income	1,207	4,165	-2,958	28.99 %	8,924	50,000	-41,076	17.85 %
R290 - CAW - Miscellaneous	0	3,749	-3,749	0.00 %	47,115	45,000	2,115	104.70 %
R310 - Other Reimbursements	18,999	7,522	11,477	252.58 %	18,999	90,300	-71,301	21.04 %
R320 - Grants	239,809	38,984	200,824	615.14 %	239,809	468,000	-228,191	51.24 %
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 %
Total Revenue:	568,107	372,393	195,715	-152.56 %	1,613,799	4,470,500	-2,856,701	36.10 %

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For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	131,228	88,889	-42,338	147.63 %	523,883	1,067,100	543,217	49.09 %
1110 - Manager's Auto Allowance	92	75	-17	123.12 %	554	900	346	61.55 %
1120 - Manager's Deferred Comp	143	117	-26	122.47 %	857	1,400	543	61.24 %
1130 - Unemployment Compensation	0	100	100	0.00 %	2,030	1,200	-830	169.20 %
1150 - Temporary Personnel	1,340	1,883	543	71.18 %	12,832	22,600	9,768	56.78 %
1160 - PERS Retirement	6,122	19,092	12,970	32.07 %	175,881	229,200	53,319	76.74 %
1170 - Medical Insurance	10,670	12,895	2,225	82.75 %	64,135	154,800	90,665	41.43 %
1180 - Medical Insurance - Retirees	3,906	2,666	-1,240	146.52 %	22,748	32,000	9,252	71.09 %
1190 - Workers Compensation	3,434	3,390	-44	101.28 %	15,333	40,700	25,367	37.67 %
1200 - Life Insurance	114	158	44	72.05 %	709	1,900	1,191	37.33 %
1210 - Long Term Disability Insurance	407	508	101	80.14 %	2,537	6,100	3,563	41.58 %
1220 - Short Term Disability Insurance	81	108	27	74.71 %	504	1,300	796	38.74 %
1230 - Other Benefits	29	50	21	57.42 %	172	600	428	28.70 %
1260 - Employee Assistance Program	22	42	20	52.46 %	131	500	369	26.21 %
1270 - FICA Tax Expense	362	308	-53	117.34 %	3,292	3,700	408	88.97 %
1280 - Medicare Tax Expense	1,914	1,316	-598	145.43 %	8,428	15,800	7,372	53.34 %
1290 - Staff Development & Training	894	375	-519	238.54 %	2,293	4,500	2,207	50.96 %
1300 - Conference Registration	103	317	214	32.38 %	341	3,800	3,459	8.98 %
1310 - Professional Dues	105	67	-38	157.56 %	255	800	545	31.88 %
1320 - Personnel Recruitment	0	100	100	0.00 %	114	1,200	1,086	9.51 %
Total Level1: 100 - Personnel Costs:	160,965	132,455	-28,509	121.52 %	837,031	1,590,100	753,069	52.64 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	770	1,158	388	66.46 %	5,152	13,900	8,748	37.06 %
2020 - Board Expenses	27	175	148	15.23 %	435	2,100	1,665	20.69 %
2040 - Rent	560	891	331	62.87 %	5,287	10,700	5,413	49.41 %
2060 - Utilities	991	1,141	150	86.82 %	6,534	13,700	7,166	47.69 %
2120 - Insurance Expense	2,397	2,224	-173	107.79 %	14,385	26,700	12,315	53.88 %
2130 - Membership Dues	303	975	672	31.09 %	11,338	11,700	362	96.90 %
2140 - Bank Charges	361	133	-228	270.96 %	3,647	1,600	-2,047	227.92 %
2150 - Office Supplies	163	583	420	27.97 %	2,459	7,000	4,541	35.13 %
2160 - Courier Expense	215	208	-7	103.36 %	1,312	2,500	1,188	52.50 %
2170 - Printing/Photocopy	0	17	17	0.00 %	0	200	200	0.00 %
2180 - Postage & Shipping	352	233	-118	150.75 %	898	2,800	1,902	32.06 %
2190 - IT Supplies/Services	18,080	5,123	-12,957	352.93 %	57,950	61,500	3,550	94.23 %
2200 - Professional Fees	11,561	12,320	759	93.84 %	67,801	147,900	80,099	45.84 %
2220 - Equipment Repairs & Maintenance	0	242	242	0.00 %	1,735	2,900	1,165	59.84 %
2235 - Equipment Lease	519	475	-44	109.31 %	2,687	5,700	3,013	47.14 %
2240 - Telephone	1,256	1,716	460	73.18 %	9,844	20,600	10,756	47.79 %
2260 - Facility Maintenance	1,099	1,416	317	77.64 %	10,473	17,000	6,527	61.61 %
2270 - Travel Expenses	341	783	442	43.55 %	3,844	9,400	5,556	40.89 %

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For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	3,022	1,308	-1,714	231.08 %	14,773	15,700	927	94.09 %
2300 - Legal Services	0	9,996	9,996	0.00 %	31,100	120,000	88,900	25.92 %
2380 - Meeting Expenses	150	208	58	72.15 %	822	2,500	1,678	32.90 %
2420 - Legal Notices	0	108	108	0.00 %	0	1,300	1,300	0.00 %
2460 - Public Outreach	486	83	-403	583.25 %	1,006	1,000	-6	100.57 %
2480 - Miscellaneous	0	100	100	0.00 %	155	1,200	1,045	12.95 %
2500 - Tax Administration Fee	0	483	483	0.00 %	0	5,800	5,800	0.00 %
2900 - Operating Supplies	48	183	136	25.95 %	730	2,200	1,470	33.16 %
Total Level1: 200 - Supplies and Services:	42,701	42,283	-418	100.99 %	254,365	507,600	253,235	50.11 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	18,395	155,908	137,513	11.80 %	579,606	1,871,650	1,292,044	30.97 %
4000 - Fixed Asset Purchases	7,429	8,447	1,018	87.95 %	10,337	101,400	91,063	10.19 %
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 %
Total Level1: 300 - Other Expenses:	25,824	197,654	171,830	13.07 %	589,942	2,372,800	1,782,858	24.86 %
Total Expense:	229,490	372,393	142,903	61.63 %	1,681,339	4,470,500	2,789,161	37.61 %
Total Revenues	568,107	372,393	195,715	-152.56 %	1,613,799	4,470,500	-2,856,701	-36.10 %
Total Fund: 24 - MITIGATION FUND:	338,618	0	338,617		-67,540	0	-67,540	

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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	138,842	20,825	118,017	666.71 %	138,842	250,000	-111,158	55.54 %
R130 - User Fees	119,340	99,960	19,380	119.39 %	500,578	1,200,000	-699,422	41.71 %
R150 - Permit Processing Fee	20,486	14,578	5,909	140.53 %	114,354	175,000	-60,646	65.35 %
R200 - Recording Fees	2,880	500	2,380	576.23 %	19,090	6,000	13,090	318.17 %
R210 - Legal Fees	150	1,333	-1,183	11.25 %	300	16,000	-15,700	1.88 %
R220 - Copy Fee	0	0	0	0.00 %	14	0	14	0.00 %
R230 - Miscellaneous - Other	37	417	-380	8.79 %	113	5,000	-4,887	2.27 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,411	0	1,411	0.00 %
R250 - Interest Income	4,557	3,332	1,225	136.75 %	13,938	40,000	-26,062	34.84 %
R270 - CAW - Rebates	26,750	58,310	-31,560	45.88 %	141,422	700,000	-558,578	20.20 %
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 %
Total Revenue:	313,042	220,912	92,130	-141.70 %	930,062	2,652,000	-1,721,938	35.07 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	40,333	57,494	17,161	70.15 %	244,424	690,200	445,776	35.41 %
1110 - Manager's Auto Allowance	92	125	33	73.87 %	554	1,500	946	36.93 %
1120 - Manager's Deferred Comp	143	200	57	71.44 %	857	2,400	1,543	35.72 %
1130 - Unemployment Compensation	0	67	67	0.00 %	188	800	612	23.50 %
1150 - Temporary Personnel	850	1,191	341	71.34 %	26,649	14,300	-12,349	186.36 %
1160 - PERS Retirement	3,517	11,604	8,086	30.31 %	99,316	139,300	39,984	71.30 %
1170 - Medical Insurance	6,152	8,455	2,303	72.77 %	33,466	101,500	68,034	32.97 %
1180 - Medical Insurance - Retirees	2,477	1,691	-786	146.47 %	14,476	20,300	5,824	71.31 %
1190 - Workers Compensation	155	317	162	48.88 %	947	3,800	2,853	24.92 %
1200 - Life Insurance	49	83	34	58.76 %	302	1,000	698	30.19 %
1210 - Long Term Disability Insurance	239	325	86	73.54 %	1,301	3,900	2,599	33.37 %
1220 - Short Term Disability Insurance	47	75	27	63.33 %	258	900	642	28.71 %
1230 - Other Benefits	18	33	15	54.62 %	109	400	291	27.30 %
1260 - Employee Assistance Program	13	33	21	37.70 %	68	400	332	17.09 %
1270 - FICA Tax Expense	46	58	12	79.66 %	312	700	388	44.55 %
1280 - Medicare Tax Expense	587	858	271	68.45 %	3,884	10,300	6,416	37.71 %
1290 - Staff Development & Training	782	458	-324	170.61 %	2,237	5,500	3,263	40.67 %
1300 - Conference Registration	65	392	327	16.60 %	370	4,700	4,330	7.88 %
1310 - Professional Dues	0	75	75	0.00 %	50	900	850	5.56 %
1320 - Personnel Recruitment	0	67	67	0.00 %	344	800	456	43.06 %
Total Level1: 100 - Personnel Costs:	55,565	83,600	28,035	66.47 %	430,115	1,003,600	573,485	42.86 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	749	733	-16	102.21 %	5,030	8,800	3,770	57.16 %
2020 - Board Expenses	17	108	91	15.61 %	276	1,300	1,024	21.20 %
2040 - Rent	230	217	-14	106.24 %	1,381	2,600	1,219	53.10 %
2060 - Utilities	620	691	71	89.67 %	4,043	8,300	4,257	48.71 %
2120 - Insurance Expense	1,520	1,408	-113	108.00 %	9,170	16,900	7,730	54.26 %
2130 - Membership Dues	192	1,025	832	18.75 %	7,596	12,300	4,704	61.75 %
2140 - Bank Charges	229	83	-146	274.91 %	2,313	1,000	-1,313	231.25 %
2150 - Office Supplies	103	383	280	26.99 %	3,672	4,600	928	79.83 %
2160 - Courier Expense	137	133	-3	102.42 %	832	1,600	768	52.02 %
2170 - Printing/Photocopy	0	8	8	0.00 %	0	100	100	0.00 %
2180 - Postage & Shipping	223	142	-81	157.45 %	569	1,700	1,131	33.49 %
2190 - IT Supplies/Services	11,466	3,249	-8,217	352.93 %	36,759	39,000	2,241	94.25 %
2200 - Professional Fees	7,331	7,797	466	94.03 %	43,035	93,600	50,565	45.98 %
2220 - Equipment Repairs & Maintenance	0	150	150	0.00 %	1,156	1,800	644	64.24 %
2235 - Equipment Lease	329	300	-29	109.76 %	1,703	3,600	1,897	47.31 %
2240 - Telephone	679	1,066	387	63.70 %	5,403	12,800	7,397	42.21 %
2260 - Facility Maintenance	685	866	182	79.01 %	9,903	10,400	497	95.22 %
2270 - Travel Expenses	86	1,141	1,055	7.57 %	2,329	13,700	11,372	17.00 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	525	317	-209	165.87 %	1,508	3,800	2,292	39.69 %
2300 - Legal Services	0	4,998	4,998	0.00 %	23,429	60,000	36,571	39.05 %
2380 - Meeting Expenses	95	125	30	76.25 %	595	1,500	905	39.65 %
2420 - Legal Notices	0	50	50	0.00 %	0	600	600	0.00 %
2460 - Public Outreach	308	58	-250	528.38 %	638	700	62	91.11 %
2480 - Miscellaneous	0	67	67	0.00 %	99	800	702	12.31 %
2500 - Tax Administration Fee	0	475	475	0.00 %	0	5,700	5,700	0.00 %
2900 - Operating Supplies	922	1,050	127	87.87 %	6,074	12,600	6,526	48.21 %
Total Level1: 200 - Supplies and Services:	26,447	26,639	192	99.28 %	167,511	319,800	152,289	52.38 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	42,962	96,295	53,333	44.61 %	320,455	1,156,000	835,545	27.72 %
4000 - Fixed Asset Purchases	4,711	4,240	-471	111.11 %	6,663	50,900	44,237	13.09 %
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 %
Total Level1: 300 - Other Expenses:	47,673	110,672	63,000	43.08 %	327,118	1,328,600	1,001,482	24.62 %
Total Expense:	129,685	220,912	91,226	58.70 %	924,744	2,652,000	1,727,256	34.87 %
Total Revenues	313,042	220,912	92,130	-141.70 %	930,062	2,652,000	-1,721,938	-35.07 %
Total Fund: 26 - CONSERVATION FUND:	183,356	0	183,356		5,318	0	5,318	

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	1,953,839	283,220	1,670,619	689.87 %	1,951,463	3,400,000	-1,448,537	57.40 %
R120 - Property Taxes Revenues	999,663	149,940	849,723	666.71 %	1,000,663	1,800,000	-799,337	55.59 %
R130 - User Fees	71,297	59,976	11,321	118.88 %	298,132	720,000	-421,868	41.41 %
R140 - Connection Charges	86,357	33,320	53,037	259.17 %	268,252	400,000	-131,748	67.06 %
R220 - Copy Fee	0	0	0	0.00 %	17	0	17	0.00 %
R230 - Miscellaneous - Other	47	417	-370	11.16 %	139	5,000	-4,861	2.79 %
R240 - Insurance Refunds	0	0	0	0.00 %	1,791	0	1,791	0.00 %
R250 - Interest Income	2,554	7,497	-4,943	34.07 %	48,630	90,000	-41,370	54.03 %
R260 - CAW - ASR	546,784	40,376	506,409	1,354.25 %	546,784	484,700	62,084	112.81 %
R300 - Watermaster	24,629	2,916	21,714	844.76 %	24,629	35,000	-10,371	70.37 %
R308 - Reclamation Project	0	1,666	-1,666	0.00 %	0	20,000	-20,000	0.00 %
R309 - GWR Project Reimbursements	15,984	0	15,984	0.00 %	714,400	0	714,400	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 %
Total Revenue:	3,701,154	909,374	2,791,781	-407.00 %	4,854,902	10,916,850	-6,061,948	44.47 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

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	80,902	83,075	2,173	97.38 %	489,954	997,300	507,346	49.13 %
1110 - Manager's Auto Allowance	277	300	23	92.34 %	1,662	3,600	1,938	46.17 %
1120 - Manager's Deferred Comp	429	466	38	91.86 %	2,571	5,600	3,029	45.92 %
1130 - Unemployment Compensation	0	83	83	0.00 %	239	1,000	761	23.86 %
1150 - Temporary Personnel	1,079	1,516	438	71.14 %	10,329	18,200	7,871	56.75 %
1160 - PERS Retirement	6,810	18,743	11,932	36.34 %	178,188	225,000	46,812	79.19 %
1170 - Medical Insurance	9,759	9,996	237	97.62 %	58,436	120,000	61,564	48.70 %
1180 - Medical Insurance - Retirees	3,144	2,141	-1,003	146.84 %	18,306	25,700	7,394	71.23 %
1190 - Workers Compensation	1,416	2,232	817	63.42 %	8,637	26,800	18,163	32.23 %
1200 - Life Insurance	107	150	43	71.38 %	667	1,800	1,133	37.08 %
1210 - Long Term Disability Insurance	405	433	28	93.42 %	2,430	5,200	2,770	46.74 %
1220 - Short Term Disability Insurance	80	100	20	80.25 %	482	1,200	718	40.18 %
1230 - Other Benefits	23	42	19	55.46 %	139	500	361	27.72 %
1260 - Employee Assistance Program	20	50	30	39.30 %	118	600	482	19.64 %
1270 - FICA Tax Expense	257	317	59	81.30 %	1,613	3,800	2,187	42.45 %
1280 - Medicare Tax Expense	1,063	1,233	170	86.21 %	6,998	14,800	7,802	47.29 %
1290 - Staff Development & Training	834	367	-468	227.59 %	1,620	4,400	2,780	36.82 %
1300 - Conference Registration	83	258	176	31.95 %	343	3,100	2,757	11.07 %
1310 - Professional Dues	0	67	67	0.00 %	0	800	800	0.00 %
1320 - Personnel Recruitment	0	83	83	0.00 %	92	1,000	908	9.18 %
Total Level1: 100 - Personnel Costs:	106,686	121,651	14,966	87.70 %	782,824	1,460,400	677,576	53.60 %
Level1: 200 - Supplies and Services								
2000 - Board Member Compensation	776	933	157	83.20 %	5,208	11,200	5,992	46.50 %
2020 - Board Expenses	21	142	120	15.15 %	350	1,700	1,350	20.57 %
2040 - Rent	490	825	335	59.36 %	4,862	9,900	5,038	49.11 %
2060 - Utilities	800	933	133	85.76 %	5,290	11,200	5,910	47.23 %
2120 - Insurance Expense	1,930	1,791	-139	107.75 %	11,578	21,500	9,922	53.85 %
2130 - Membership Dues	244	783	539	31.14 %	9,125	9,400	275	97.08 %
2140 - Bank Charges	291	108	-182	268.42 %	2,935	1,300	-1,635	225.78 %
2150 - Office Supplies	150	483	333	31.08 %	2,009	5,800	3,791	34.64 %
2160 - Courier Expense	173	167	-7	103.99 %	1,056	2,000	944	52.82 %
2170 - Printing/Photocopy	0	17	17	0.00 %	0	200	200	0.00 %
2180 - Postage & Shipping	283	192	-91	147.72 %	723	2,300	1,577	31.42 %
2190 - IT Supplies/Services	14,552	4,123	-10,429	352.93 %	46,642	49,500	2,858	94.23 %
2200 - Professional Fees	9,305	9,921	616	93.79 %	54,568	119,100	64,532	45.82 %
2220 - Equipment Repairs & Maintenance	0	192	192	0.00 %	1,393	2,300	907	60.55 %
2235 - Equipment Lease	418	383	-35	109.02 %	2,145	4,600	2,455	46.64 %
2240 - Telephone	683	1,441	758	47.41 %	5,971	17,300	11,329	34.52 %
2260 - Facility Maintenance	869	1,150	281	75.58 %	10,179	13,800	3,621	73.76 %
2270 - Travel Expenses	87	666	580	13.03 %	1,657	8,000	6,343	20.71 %

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

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Level...	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
2280 - Transportation	458	1,291	833	35.46 %	1,997	15,500	13,503	12.88 %
2300 - Legal Services	0	18,326	18,326	0.00 %	32,590	220,000	187,410	14.81 %
2380 - Meeting Expenses	121	175	54	69.14 %	701	2,100	1,399	33.38 %
2420 - Legal Notices	0	100	100	0.00 %	0	1,200	1,200	0.00 %
2460 - Public Outreach	391	67	-324	586.81 %	829	800	-29	103.68 %
2480 - Miscellaneous	0	83	83	0.00 %	125	1,000	875	12.50 %
2500 - Tax Administration Fee	0	708	708	0.00 %	0	8,500	8,500	0.00 %
2900 - Operating Supplies	0	175	175	0.00 %	15	2,100	2,085	0.70 %
Total Level1: 200 - Supplies and Services:	32,042	45,174	13,132	70.93 %	201,951	542,300	340,349	37.24 %
Level1: 300 - Other Expenses								
3000 - Project Expenses	285,037	709,912	424,875	40.15 %	1,830,111	8,522,350	6,692,239	21.47 %
4000 - Fixed Asset Purchases	5,979	5,131	-848	116.53 %	8,483	61,600	53,117	13.77 %
5000 - Debt Service	0	19,159	19,159	0.00 %	63,748	230,000	166,252	27.72 %
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 %
Total Level1: 300 - Other Expenses:	291,016	742,549	451,532	39.19 %	1,902,342	8,914,150	7,011,808	21.34 %
Total Expense:	429,744	909,374	479,630	47.26 %	2,887,117	10,916,850	8,029,733	26.45 %
Total Revenues	3,701,154	909,374	2,791,781	-407.00 %	4,854,902	10,916,850	-6,061,948	-44.47 %
Total Fund: 35 - WATER SUPPLY FUND:	3,271,410	0	3,271,410		1,967,785	0	1,967,785	
Report Total:	3,793,384	0	3,793,384		1,905,563	0	1,905,563	

EXHIBIT 8-D

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2019-2020 Period Ending: 12/31/2019

Fund Summary

Fund	December Activity	December Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	338,618	0	338,617		-67,540	0	-67,540	
26 - CONSERVATION FUND	183,356	0	183,356		5,318	0	5,318	
35 - WATER SUPPLY FUND	3,271,410	0	3,271,410		1,967,785	0	1,967,785	
Report Total:	3,793,384	0.01	3,793,384		1,905,563	0	1,905,563	