

**EXHIBIT 16-D**



Monterey Peninsula Water Management Di

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

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Level...	April Activity	April 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%	2,022,764	3,400,000	-1,377,236	59.49%
R120 - Property Taxes Revenues	0	208,250	-208,250	0.00%	1,429,959	2,500,000	-1,070,041	57.20%
R130 - User Fees	376,269	458,150	-81,881	82.13%	4,238,393	5,500,000	-1,261,607	77.06%
R140 - Connection Charges	55,518	41,650	13,868	133.30%	336,154	500,000	-163,846	67.23%
R150 - Permit Processing Fee	18,625	16,493	2,132	112.93%	172,532	198,000	-25,468	87.14%
R180 - River Work Permit Application	0	0	0	0.00%	50	0	50	0.00%
R200 - Recording Fees	1,540	1,666	-126	92.44%	24,981	20,000	4,981	124.91%
R210 - Legal Fees	900	1,333	-433	67.53%	4,050	16,000	-11,950	25.31%
R220 - Copy Fee	0	0	0	0.00%	73	0	73	0.00%
R230 - Miscellaneous - Other	0	1,250	-1,250	0.00%	997	15,000	-14,003	6.64%
R240 - Insurance Refunds	0	0	0	0.00%	13,262	0	13,262	0.00%
R250 - Interest Income	71,908	6,664	65,244	1,079.06%	226,048	80,000	146,048	282.56%
R260 - CAW - ASR	0	66,024	-66,024	0.00%	193,855	792,600	-598,745	24.46%
R268 - PWM Water Sales	1,051,949	1,016,343	35,606	103.50%	12,201,000	12,201,000	0	100.00%
R270 - CAW - Rebates	19,111	33,320	-14,209	57.36%	201,427	400,000	-198,573	50.36%
R300 - Watermaster	0	3,299	-3,299	0.00%	36,123	39,600	-3,477	91.22%
R308 - Reclamation Project	0	1,666	-1,666	0.00%	0	20,000	-20,000	0.00%
R309 - GWR Project Reimbursements	0	124,950	-124,950	0.00%	1,500,000	1,500,000	0	100.00%
R310 - Other Reimbursements	0	1,916	-1,916	0.00%	96,203	23,000	73,203	418.28%
R320 - Grants	0	289,068	-289,068	0.00%	333,785	3,470,200	-3,136,415	9.62%
R500 - Capital Equipment Reserve	0	16,410	-16,410	0.00%	0	197,000	-197,000	0.00%
R510 - Operating Reserve	0	110,206	-110,206	0.00%	0	1,323,000	-1,323,000	0.00%
R695 - Other Financing Sources	0	41,650	-41,650	0.00%	0	500,000	-500,000	0.00%
<b>Total Revenue:</b>	<b>1,595,821</b>	<b>2,723,527</b>	<b>-1,127,706</b>	<b>58.59%</b>	<b>23,031,656</b>	<b>32,695,400</b>	<b>-9,663,744</b>	<b>70.44%</b>

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Level...	April Activity	April 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	215,516	243,278	27,761	88.59%	2,200,067	2,920,500	720,433	75.33%
1110 - Manager's Auto Allowance	462	500	38	92.34%	4,754	6,000	1,246	79.23%
1120 - Manager's Deferred Comp	803	875	72	91.82%	8,031	10,500	2,469	76.49%
1130 - Unemployment Compensation	0	833	833	0.00%	0	10,000	10,000	0.00%
1150 - Temporary Personnel	0	833	833	0.00%	6,264	10,000	3,736	62.64%
1160 - PERS Retirement	19,744	65,965	46,221	29.93%	723,747	791,900	68,153	91.39%
1170 - Medical Insurance	34,066	34,220	154	99.55%	302,713	410,800	108,087	73.69%
1180 - Medical Insurance - Retirees	9,902	12,870	2,968	76.94%	119,359	154,500	35,141	77.25%
1190 - Workers Compensation	5,697	4,756	-940	119.77%	58,855	57,100	-1,755	103.07%
1200 - Life Insurance	307	375	68	81.77%	2,646	4,500	1,855	58.79%
1210 - Long Term Disability Insurance	999	1,191	192	83.86%	10,056	14,300	4,244	70.32%
1220 - Short Term Disability Insurance	236	283	47	83.43%	2,192	3,400	1,208	64.47%
1230 - Other Benefits	100	167	67	60.02%	1,678	2,000	322	83.90%
1260 - Employee Assistance Program	62	125	63	49.62%	560	1,500	940	37.32%
1270 - FICA Tax Expense	337	608	271	55.49%	5,601	7,300	1,699	76.73%
1280 - Medicare Tax Expense	3,009	3,599	590	83.61%	31,097	43,200	12,103	71.98%
1290 - Staff Development & Training	1,844	2,732	888	67.49%	9,252	32,800	23,548	28.21%
1320 - Personnel Recruitment	0	666	666	0.00%	513	8,000	7,487	6.42%
<b>Total Level1: 100 - Personnel Costs:</b>	<b>293,083</b>	<b>373,875</b>	<b>80,793</b>	<b>78.39%</b>	<b>3,487,384</b>	<b>4,488,300</b>	<b>1,000,916</b>	<b>77.70%</b>
<b>Level1: 200 - Supplies and Services</b>								
2000 - Board Member Compensation	3,375	3,082	-293	109.50%	27,405	37,000	9,595	74.07%
2020 - Board Expenses	2,041	750	-1,291	272.25%	6,947	9,000	2,053	77.19%
2040 - Rent	2,034	2,016	-18	100.90%	19,998	24,200	4,202	82.64%
2060 - Utilities	2,467	2,766	298	89.21%	28,658	33,200	4,542	86.32%
2120 - Insurance Expense	14,443	13,328	-1,115	108.37%	144,482	160,000	15,518	90.30%
2130 - Membership Dues	900	3,515	2,615	25.60%	47,418	42,200	-5,218	112.36%
2140 - Bank Charges	1,342	2,083	740	64.44%	12,782	25,000	12,218	51.13%
2150 - Office Supplies	3,055	2,016	-1,039	151.54%	31,916	24,200	-7,716	131.88%
2160 - Courier Expense	629	633	4	99.36%	7,074	7,600	526	93.08%
2170 - Printing/Photocopy	2	50	48	3.00%	2	600	599	0.25%
2180 - Postage & Shipping	2,365	658	-1,707	359.42%	5,599	7,900	2,301	70.87%
2190 - IT Supplies/Services	15,970	20,825	4,855	76.69%	264,341	250,000	-14,341	105.74%
2200 - Professional Fees	28,056	38,318	10,262	73.22%	255,725	460,000	204,275	55.59%
2220 - Equipment Repairs & Maintenance	126	417	291	30.16%	3,157	5,000	1,843	63.13%
2235 - Equipment Lease	872	1,499	628	58.14%	9,930	18,000	8,070	55.16%
2240 - Telephone	3,732	3,915	183	95.32%	39,372	47,000	7,628	83.77%
2260 - Facility Maintenance	2,672	4,582	1,910	58.31%	29,736	55,000	25,264	54.07%
2270 - Travel Expenses	348	1,499	1,151	23.23%	18,273	18,000	-273	101.51%
2280 - Transportation	1,503	2,582	1,080	58.19%	25,419	31,000	5,581	82.00%
2300 - Legal Services	0	33,320	33,320	0.00%	237,394	400,000	162,606	59.35%

Statement of Revenue Over Expense - No Decimals

For Fiscal: 2022-2023 Period Ending: 04/30/2023

Level...	April	April	Variance	Percent	YTD		Variance	Percent
	Activity	Budget	Favorable (Unfavorable)	Used	Activity	Total Budget	Favorable (Unfavorable)	Used
2380 - Meeting Expenses	2,208	1,766	-442	125.02%	16,837	21,200	4,363	79.42%
2420 - Legal Notices	0	267	267	0.00%	231	3,200	2,969	7.22%
2460 - Public Outreach	35	250	215	14.01%	1,095	3,000	1,905	36.50%
2480 - Miscellaneous	0	267	267	0.00%	393	3,200	2,807	12.27%
2500 - Tax Administration Fee	0	2,832	2,832	0.00%	0	34,000	34,000	0.00%
2900 - Operating Supplies	796	1,766	970	45.05%	5,467	21,200	15,733	25.79%
<b>Total Level1: 200 - Supplies and Services:</b>	<b>88,969</b>	<b>145,000</b>	<b>56,031</b>	<b>61.36%</b>	<b>1,239,649</b>	<b>1,740,700</b>	<b>501,051</b>	<b>71.22%</b>
<b>Level1: 300 - Other Expenses</b>								
3000 - Project Expenses	1,273,317	2,007,155	733,838	63.44%	14,929,462	24,095,500	9,166,038	61.96%
4000 - Fixed Asset Purchases	0	37,485	37,485	0.00%	325,826	450,000	124,174	72.41%
5000 - Debt Service	0	60,809	60,809	0.00%	49,009	730,000	680,991	6.71%
5500 - Election Expenses	0	20,825	20,825	0.00%	0	250,000	250,000	0.00%
6000 - Contingencies	0	5,831	5,831	0.00%	0	70,000	70,000	0.00%
6500 - Reserves	0	72,546	72,546	0.00%	270	870,900	870,630	0.03%
<b>Total Level1: 300 - Other Expenses:</b>	<b>1,273,317</b>	<b>2,204,651</b>	<b>931,334</b>	<b>57.76%</b>	<b>15,304,566</b>	<b>26,466,400</b>	<b>11,161,834</b>	<b>57.83%</b>
<b>Total Expense:</b>	<b>1,655,369</b>	<b>2,723,527</b>	<b>1,068,157</b>	<b>60.78%</b>	<b>20,031,599</b>	<b>32,695,400</b>	<b>12,663,801</b>	<b>61.27%</b>
<b>Report Total:</b>	<b>-59,548</b>	<b>0</b>	<b>-59,548</b>		<b>3,000,057</b>	<b>0</b>	<b>3,000,057</b>	

**Fund Summary**

Fund	April Activity	April Budget	Variance Favorable (Unfavorable)	Percent Used	YTD Activity	Total Budget	Variance Favorable (Unfavorable)	Percent Used
24 - MITIGATION FUND	-18,140	0	-18,140		108,230	0	108,230	
26 - CONSERVATION FUND	38,587	0	38,587		338,976	0	338,976	
35 - WATER SUPPLY FUND	-79,995	0	-79,995		2,552,851	0	2,552,851	
<b>Report Total:</b>	<b>-59,548</b>	<b>0.02</b>	<b>-59,548</b>		<b>3,000,057</b>	<b>0</b>	<b>3,000,057</b>	