



## **Annual Budget for Fiscal Year 2022-23**

**Second Draft**

**MWDOC's mission is:**

***To provide reliable, high-quality supplies from MWD and other sources to meet present and future needs, at an equitable and economical cost, and to promote water use efficiency for all of Orange County***

**Exhibit A2**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CORE FUND**

|   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES:</b>              |                                   |                                      |                                  |                                    |                                     |                                       |
| Salaries & Wages                        | \$ 3,629,660                      | \$ 3,639,452                         | \$ 9,793                         | \$ 3,835,412                       | \$ 195,959                          | \$ 205,752                            |
| Employee Benefits                       | 1,193,667                         | 1,214,738                            | 21,071                           | 1,260,901                          | 46,163                              | 67,234                                |
| Director Compensation                   | 288,800                           | 271,112                              | (17,688)                         | 288,793                            | 17,681                              | (7)                                   |
| Director Benefits                       | 161,248                           | 125,019                              | (36,230)                         | 135,201                            | 10,182                              | (26,048)                              |
| MWD Representation                      | 165,029                           | 150,945                              | (14,084)                         | 165,025                            | 14,080                              | (4)                                   |
| CALPERS Unfunded Liability Contribution | 207,000                           | 207,000                              | -                                | 207,000                            | -                                   | -                                     |
| Overhead Reimbursement                  | (305,425)                         | (337,327)                            | (31,903)                         | (333,099)                          | 4,228                               | (27,674)                              |
| Health Insurance Coverage for Retirees  | 101,099                           | 85,448                               | (15,651)                         | 94,554                             | 9,106                               | (6,545)                               |
| Audit Expense                           | 30,220                            | 57,566                               | 27,346                           | 35,000                             | (22,566)                            | 4,780                                 |
| Automotive & Toll Road Expenses         | 17,050                            | 1,600                                | (15,450)                         | 14,400                             | 12,800                              | (2,650)                               |
| Conference Expense - Staff              | 44,560                            | 41,295                               | (3,265)                          | 56,205                             | 14,910                              | 11,645                                |
| Conference Expense - Directors          | 16,845                            | 17,825                               | 980                              | 25,155                             | 7,330                               | 8,310                                 |
| Outside Consulting Expense              | 380,000                           | 236,000                              | (144,000)                        | 410,000                            | 174,000                             | 30,000                                |
| Insurance Expense                       | 130,000                           | 135,000                              | 5,000                            | 140,000                            | 5,000                               | 10,000                                |
| Legal Expense - General                 | 225,000                           | 229,221                              | 4,221                            | 235,750                            | 6,529                               | 10,750                                |
| Maintenance Expense                     | 153,400                           | 98,800                               | (54,600)                         | 155,400                            | 56,600                              | 2,000                                 |
| Membership / Sponsorship                | 143,041                           | 140,295                              | (2,746)                          | 145,847                            | 5,552                               | 2,806                                 |
| CDR Participation                       | 65,249                            | 55,189                               | (10,060)                         | 57,462                             | 2,273                               | (7,787)                               |
| Miscellaneous Expense                   | 76,381                            | 49,020                               | (27,361)                         | 60,120                             | 11,100                              | (16,261)                              |
| Postage / Mail Delivery                 | 8,600                             | 9,614                                | 1,014                            | 10,900                             | 1,286                               | 2,300                                 |
| Professional Fees                       | 865,859                           | 827,196                              | (38,664)                         | 916,475                            | 89,280                              | 50,616                                |
| Rents & Leases                          | 1,800                             | 1,660                                | (140)                            | 1,800                              | 140                                 | -                                     |
| Outside Printing, Subscription & Books  | 83,700                            | 75,800                               | (7,900)                          | 85,000                             | 9,200                               | 1,300                                 |
| Office Supplies                         | 35,000                            | 15,000                               | (20,000)                         | 35,000                             | 20,000                              | -                                     |
| Building Repair & Maintenance           | 15,000                            | 15,000                               | -                                | 22,056                             | 7,056                               | 7,056                                 |
| Computer Maintenance                    | 8,000                             | 8,000                                | -                                | 7,000                              | (1,000)                             | (1,000)                               |
| Business Expense                        | 2,500                             | 2,048                                | (452)                            | 2,500                              | 452                                 | -                                     |
| Software Support & Expense              | 82,580                            | 125,580                              | 43,000                           | 148,408                            | 22,828                              | 65,828                                |
| Computers and Equipment                 | 23,450                            | 23,450                               | -                                | 43,950                             | 20,500                              | 20,500                                |
| Telecommunications Expense              | 41,400                            | 36,805                               | (4,595)                          | 40,790                             | 3,985                               | (610)                                 |
| Temporary Help Expense                  | 5,000                             | -                                    | (5,000)                          | 5,000                              | 5,000                               | -                                     |
| Training Expense                        | 50,000                            | 40,087                               | (9,914)                          | 45,000                             | 4,914                               | (5,000)                               |
| Tuition Reimbursement                   | 5,000                             | -                                    | (5,000)                          | 5,000                              | 5,000                               | -                                     |

(1)

(2)

**Exhibit A2**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CORE FUND**

|   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES: continued</b>          |                                   |                                      |                                  |                                    |                                     |                                       |
| Travel & Accommodations - Staff               | 69,825                            | 45,877                               | (23,948)                         | 90,325                             | 44,448                              | 20,500                                |
| Travel & Accommodations - Directors           | 21,250                            | 19,136                               | (2,114)                          | 32,900                             | 13,764                              | 11,650                                |
| MWDOC's Contribution to WEROC: Operations     | 260,346                           | 260,346                              | -                                | 296,290                            | 35,944                              | 35,944                                |
| Capital Acquisition (excluding building)      | 273,059                           | 540,996                              | 267,937                          | 76,000                             | (464,996)                           | (197,059)                             |
| Capital Acq Prior Year Carryover Dr/(Cr)      | (5,803)                           | (208,991)                            | (203,188)                        | -                                  | 208,991                             | 5,803                                 |
| <b>OPERATING EXPENSES</b>                     | <b>\$ 8,569,390</b>               | <b>\$ 8,255,801</b>                  | <b>\$ (313,589)</b>              | <b>\$ 8,853,519</b>                | <b>\$ 597,718</b>                   | <b>\$ 284,129</b>                     |
| MWDOC's Building Expense                      | \$ 903,089                        | \$ 1,082,686                         | \$ 179,597                       | \$ 246,600                         | \$ (836,086)                        | \$ (656,489)                          |
| Building Expense Prior Year Carryover Dr/(Cr) | \$ (461,116)                      | \$ (164,236)                         | \$ 296,880                       | \$ 476,477                         | \$ 640,713                          | \$ 937,593                            |
| Contribution to Election Reserve              | \$ -                              | \$ -                                 | \$ -                             | \$ 300,728                         | \$ 300,728                          | \$ 300,728                            |
| <b>TOTAL EXPENSES</b>                         | <b>\$ 9,011,363</b>               | <b>\$ 9,174,251</b>                  | <b>\$ 162,888</b>                | <b>\$ 9,877,323</b>                | <b>\$ 703,072</b>                   | <b>\$ 865,960</b>                     |

(3)

|                              |                     |                     |                    |                     |                   |                   |
|------------------------------|---------------------|---------------------|--------------------|---------------------|-------------------|-------------------|
| <b>REVENUES:</b>             |                     |                     |                    |                     |                   |                   |
| Retail Meter Charge          | \$ 8,357,232        | \$ 8,357,232        | \$ -               | \$ 8,885,401        | \$ 528,169        | \$ 528,169        |
| Ground Water Customer Charge | 335,385             | 335,385             | -                  | 368,501             | 33,117            | 33,117            |
| Interest Revenue             | 220,000             | 128,777             | (91,223)           | 145,971             | 17,194            | (74,029)          |
| Miscellaneous Income         | 3,000               | 3,000               | -                  | 3,000               | -                 | -                 |
| <b>TOTAL REVENUES</b>        | <b>\$ 8,915,617</b> | <b>\$ 8,824,394</b> | <b>\$ (91,223)</b> | <b>\$ 9,402,874</b> | <b>\$ 578,480</b> | <b>\$ 487,257</b> |

|  |                    |                     |                     |                     |                     |                     |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EFFECT ON RESERVES:</b>                     |                    |                     |                     |                     |                     |                     |
| <b>TOTAL CONTRIBUTION (DRAW) FROM RESERVES</b> | <b>\$ (95,747)</b> | <b>\$ (349,858)</b> | <b>\$ (254,111)</b> | <b>\$ (474,450)</b> | <b>\$ (124,592)</b> | <b>\$ (378,703)</b> |

(4)

(1) Total FY2022-2023 Salaries & Wages includes \$18,394 for intern support

(2) Total FY2022-2023 Benefits includes \$1,745 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

(3) Of the \$476,477, \$437,590 is to replenish the building reserve thru FY22/23.

(4) Based on FY21-22 projections and FY22-23 MWDOC designated reserve target, designated reserves will be essentially fully funded in a few years.

**Exhibit A3**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CHOICE FUNDS**

|  | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|--|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES:</b>             |                                   |                                      |                                  |                                    |                                     |                                       |
| Salaries & Wages                       | \$ 548,882                        | \$ 611,678                           | \$ 62,796                        | \$ 593,718                         | \$ (17,960)                         | \$ 44,836                             |
| less for Recovery from Grants          | (18,665)                          | (30,874)                             | (12,209)                         | (20,000)                           | 10,874                              | (1,335)                               |
| Employee Benefits                      | 163,063                           | 174,632                              | 11,569                           | 180,931                            | 6,299                               | 17,867                                |
| Director Compensation                  | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Director Benefits                      | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| MWD Representation                     | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Overhead Reimbursement                 | 305,425                           | 337,327                              | 31,903                           | 333,099                            | (4,228)                             | 27,674                                |
| Health Insurance Coverage for Retirees | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Audit Expense                          | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Automotive & Toll Road Expenses        | 200                               | 500                                  | 300                              | 1,200                              | 700                                 | 1,000                                 |
| Vehicle Expense                        | 5,800                             | 4,343                                | (1,457)                          | 7,343                              | 3,000                               | 1,543                                 |
| Conference Expense - Staff             | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Conference Expense - Directors         | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Outside Consulting Expense             | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Insurance Expense                      | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Legal Expense - General                | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Maintenance Expense                    | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Membership / Sponsorship               | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Miscellaneous Expense                  | 12,000                            | 12,000                               | -                                | 12,000                             | -                                   | -                                     |
| Postage / Mail Delivery                | 643                               | 400                                  | (243)                            | 400                                | -                                   | (243)                                 |
| Professional Fees                      | 609,781                           | 620,770                              | 10,989                           | 599,781                            | (20,989)                            | (10,000)                              |
| Rents & Leases                         | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Outside Printing, Subscription & Books | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Office Supplies                        | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Supplies - Water Loss Control          | 4,000                             | 4,000                                | -                                | 4,000                              | -                                   | -                                     |
| Computer Maintenance                   | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Software Support & Expense             | 2,100                             | 2,300                                | 200                              | 2,300                              | -                                   | 200                                   |
| Telecommunications Expense             | 1,440                             | 1,170                                | (270)                            | 2,900                              | 1,730                               | 1,460                                 |
| Computers and Equipment                | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Temporary Help Expense                 | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Training Expense                       | 2,000                             | 2,000                                | -                                | 8,000                              | 6,000                               | 6,000                                 |
| Tuition Reimbursement                  | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |

(1)

(2)

**Exhibit A3**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CHOICE FUNDS**

|                                      | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|--------------------------------------|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES: continued</b> |                                   |                                      |                                  |                                    |                                     |                                       |
| Travel & Accommodations - Staff      | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Travel & Accommodations - Directors  | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Capital Acquisition                  | -                                 | -                                    |                                  | 32,280                             | 32,280                              | 32,280                                |
| Subtotal Expenses                    | \$ 1,636,669                      | \$ 1,740,247                         | \$ 103,577                       | \$ 1,757,952                       | \$ 17,705                           | 121,282.65                            |
| <b>TOTAL EXPENSES</b>                | <b>\$ 1,636,669</b>               | <b>\$ 1,740,247</b>                  | <b>\$ 103,577</b>                | <b>\$ 1,757,952</b>                | <b>\$ 17,705</b>                    | <b>\$ 121,283</b>                     |

|                       |                     |                     |                   |                     |                  |                   |
|-----------------------|---------------------|---------------------|-------------------|---------------------|------------------|-------------------|
| <b>REVENUES:</b>      |                     |                     |                   |                     |                  |                   |
| Choice Revenue        | \$ 1,636,669        | \$ 1,740,247        | \$ 103,577        | \$ 1,757,952        | \$ 17,705        | \$ 121,283        |
| <b>TOTAL REVENUES</b> | <b>\$ 1,636,669</b> | <b>\$ 1,740,247</b> | <b>\$ 103,577</b> | <b>\$ 1,757,952</b> | <b>\$ 17,705</b> | <b>\$ 121,283</b> |

- (1) Total FY2022-2023 Salaries & Wages includes \$92,435 for intern support
- (2) Total FY2022-2023 Benefits includes \$8,764 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

**Exhibit A4**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CONSOLIDATED**

|   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES:</b>              |                                   |                                      |                                  |                                    |                                     |                                       |
| Salaries & Wages                        | \$ 4,178,542                      | \$ 4,251,131                         | \$ 72,589                        | \$ 4,429,130                       | \$ 177,999                          | \$ 250,588                            |
| less for Recovery from Grants           | (18,665)                          | (30,874)                             | (12,209)                         | (20,000)                           | 10,874                              | (1,335)                               |
| Employee Benefits                       | 1,356,730                         | 1,389,370                            | 32,640                           | 1,441,831                          | 52,461                              | 85,101                                |
| Director Compensation                   | 288,800                           | 271,112                              | (17,688)                         | 288,793                            | 17,681                              | (7)                                   |
| Director Benefits                       | 161,248                           | 125,019                              | (36,230)                         | 135,201                            | 10,182                              | (26,048)                              |
| MWD Representation                      | 165,029                           | 150,945                              | (14,084)                         | 165,025                            | 14,080                              | (4)                                   |
| CALPERS Unfunded Liability Contribution | 207,000                           | 207,000                              | -                                | 207,000                            | -                                   | -                                     |
| Overhead Reimbursement                  | -                                 | -                                    | -                                | -                                  | -                                   | -                                     |
| Health Insurance Coverage for Retirees  | 101,099                           | 85,448                               | (15,651)                         | 94,554                             | 9,106                               | (6,545)                               |
| Audit Expense                           | 30,220                            | 57,566                               | 27,346                           | 35,000                             | (22,566)                            | 4,780                                 |
| Automotive & Toll Road Expenses         | 17,250                            | 2,100                                | (15,150)                         | 15,600                             | 13,500                              | (1,650)                               |
| Vehicle Expense - Water Loss Control    | 5,800                             | 4,343                                | (1,457)                          | 7,343                              | 3,000                               | 1,543                                 |
| Conference Expense - Staff              | 44,560                            | 41,295                               | (3,265)                          | 56,205                             | 14,910                              | 11,645                                |
| Conference Expense - Directors          | 16,845                            | 17,825                               | 980                              | 25,155                             | 7,330                               | 8,310                                 |
| Outside Consulting Expense              | 380,000                           | 236,000                              | (144,000)                        | 410,000                            | 174,000                             | 30,000                                |
| Insurance Expense                       | 130,000                           | 135,000                              | 5,000                            | 140,000                            | 5,000                               | 10,000                                |
| Legal Expense - General                 | 225,000                           | 229,221                              | 4,221                            | 235,750                            | 6,529                               | 10,750                                |
| Maintenance Expense                     | 153,400                           | 98,800                               | (54,600)                         | 155,400                            | 56,600                              | 2,000                                 |
| Membership / Sponsorship                | 143,041                           | 140,295                              | (2,746)                          | 145,847                            | 5,552                               | 2,806                                 |
| CDR Participation                       | 65,249                            | 55,189                               | (10,060)                         | 57,462                             | 2,273                               | (7,787)                               |
| Miscellaneous Expense                   | 88,381                            | 61,020                               | (27,361)                         | 72,120                             | 11,100                              | (16,261)                              |
| Postage / Mail Delivery                 | 9,243                             | 10,014                               | 771                              | 11,300                             | 1,286                               | 2,057                                 |
| Professional Fees                       | 1,475,640                         | 1,447,966                            | (27,675)                         | 1,516,256                          | 68,291                              | 40,616                                |
| Rents & Leases                          | 1,800                             | 1,660                                | (140)                            | 1,800                              | 140                                 | -                                     |
| Outside Printing, Subscription & Books  | 83,700                            | 75,800                               | (7,900)                          | 85,000                             | 9,200                               | 1,300                                 |
| Office Supplies                         | 35,000                            | 15,000                               | (20,000)                         | 35,000                             | 20,000                              | -                                     |
| Supplies - Water Loss Control           | 4,000                             | 4,000                                | -                                | 4,000                              | -                                   | -                                     |
| Building Repair & Maintenance           | 15,000                            | 15,000                               | -                                | 22,056                             | 7,056                               | 7,056                                 |
| Computer Maintenance                    | 8,000                             | 8,000                                | -                                | 7,000                              | (1,000)                             | (1,000)                               |
| Business Expense                        | 2,500                             | 2,048                                | (452)                            | 2,500                              | 452                                 | -                                     |
| Software Support & Expense              | 84,680                            | 127,880                              | 43,200                           | 150,708                            | 22,828                              | 66,028                                |
| Computers and Equipment                 | 23,450                            | 23,450                               | -                                | 43,950                             | 20,500                              | 20,500                                |
| Telecommunications Expense              | 42,840                            | 37,975                               | (4,865)                          | 43,690                             | 5,715                               | 850                                   |
| Temporary Help Expense                  | 5,000                             | -                                    | (5,000)                          | 5,000                              | 5,000                               | -                                     |
| Training Expense                        | 52,000                            | 42,087                               | (9,914)                          | 53,000                             | 10,914                              | 1,000                                 |
| Tuition Reimbursement                   | 5,000                             | -                                    | (5,000)                          | 5,000                              | 5,000                               | -                                     |

(1)

(2)

**Exhibit A4**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**CONSOLIDATED**

|   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>OPERATING EXPENSES: continued</b>          |                                   |                                      |                                  |                                    |                                     |                                       |
| Travel & Accommodations - Staff               | 69,825                            | 45,877                               | (23,948)                         | 90,325                             | 44,448                              | 20,500                                |
| Travel & Accommodations - Directors           | 21,250                            | 19,136                               | (2,114)                          | 32,900                             | 13,764                              | 11,650                                |
| MWDOC's Contribution to WEROC: Operations     | 260,346                           | 260,346                              | -                                | 296,290                            | 35,944                              | 35,944                                |
| Capital Acquisition (excluding building)      | 273,059                           | 540,996                              | 267,937                          | 108,280                            | (432,716)                           | (164,779)                             |
| Capital Acq Prior Year Carryover Dr/(Cr)      | (5,803)                           | (208,991)                            | (203,188)                        | -                                  | 208,991                             | 5,803                                 |
| <b>OPERATING EXPENSES</b>                     | <b>\$ 10,206,060</b>              | <b>\$ 9,996,048</b>                  | <b>\$ (210,012)</b>              | <b>\$ 10,611,471</b>               | <b>\$ 615,423</b>                   | <b>\$ 405,411</b>                     |
| MWDOC's Building Expense                      | \$ 903,089                        | \$ 1,082,686                         | \$ 179,597                       | \$ 246,600                         | \$ (836,086)                        | \$ (656,489)                          |
| Building Expense Prior Year Carryover Dr/(Cr) | \$ (461,116)                      | \$ (164,236)                         | \$ 296,880                       | \$ 476,477                         | \$ 640,713                          | \$ 937,593                            |
| Contribution to Election Reserve              | \$ -                              | \$ -                                 | \$ -                             | \$ 300,728                         | \$ 300,728                          | \$ 300,728                            |
| <b>TOTAL EXPENSES</b>                         | <b>\$ 10,648,033</b>              | <b>\$ 10,914,498</b>                 | <b>\$ 266,465</b>                | <b>\$ 11,635,275</b>               | <b>\$ 720,778</b>                   | <b>\$ 987,243</b>                     |

|                              |                      |                      |                  |                      |                   |                   |
|------------------------------|----------------------|----------------------|------------------|----------------------|-------------------|-------------------|
| <b>REVENUES:</b>             |                      |                      |                  |                      |                   |                   |
| Retail Meter Charge          | \$ 8,357,232         | \$ 8,357,232         | \$ -             | \$ 8,885,401         | \$ 528,169        | \$ 528,169        |
| Ground Water Customer Charge | 335,385              | 335,385              | -                | 368,501              | 33,117            | 33,117            |
| Interest Revenue             | 220,000              | 128,777              | (91,223)         | 145,971              | 17,194            | (74,029)          |
| Miscellaneous Income         | 3,000                | 3,000                | -                | 3,000                | -                 | -                 |
| Choice Revenue               | 1,636,669            | 1,740,247            | 103,577          | 1,757,952            | 17,705            | 121,283           |
| <b>TOTAL REVENUES</b>        | <b>\$ 10,552,286</b> | <b>\$ 10,564,640</b> | <b>\$ 12,354</b> | <b>\$ 11,160,825</b> | <b>\$ 596,185</b> | <b>\$ 608,540</b> |

|  |                    |                     |                     |                     |                     |                     |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EFFECT ON RESERVES:</b>                     |                    |                     |                     |                     |                     |                     |
| <b>TOTAL CONTRIBUTION (DRAW) FROM RESERVES</b> | <b>\$ (95,747)</b> | <b>\$ (349,858)</b> | <b>\$ (254,111)</b> | <b>\$ (474,450)</b> | <b>\$ (124,592)</b> | <b>\$ (378,703)</b> |

(1) Total FY2022-2023 Salaries & Wages includes \$110,829 for intern support

(2) Total FY2022-2023 Benefits includes \$10,509 for intern support. Total Benefits also includes a Calpers contribution for full time employees of 10.87% for Classic employees and 7.47% for PEPRA Calpers employees. A further assumption is that medical, dental and vision insurance rates will increase by 4% for FY22-23.

(3) Of the \$476,477, \$437,590 is to replenish the building reserve thru FY22/23.

(4) Based on FY21-22 projections and FY22-23 MWDOC designated reserve target, designated reserves will be essentially fully funded in several years.

**Exhibit A5**  
**SUMMARY OF REVENUES AND EXPENSES BY LINE ITEMS**  
**WATER FUND**

|                                   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|-----------------------------------|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>Water Revenues</b>             |                                   |                                      |                                  |                                    |                                     |                                       |
| Water Sales                       | \$ 159,262,425                    | \$ 169,882,775                       | \$ 10,620,350                    | \$ 163,128,712                     | \$ (6,754,064)                      | \$ 3,866,286                          |
| Local Resource Program Incentives | (4,136,088)                       | (5,511,964)                          | (1,375,876)                      | (5,507,994)                        | 3,970                               | (1,371,906)                           |
| Readiness-To-Serve Charge         | 11,142,354                        | 10,849,877                           | (292,477)                        | 11,142,354                         | 292,477                             | -                                     |
| Capacity Charge                   | 4,732,610                         | 5,064,335                            | 331,725                          | 5,396,060                          | 331,725                             | 663,450                               |
| Interest Revenue - Tier 2 Cont.   | 10,500                            | 3,789                                | (6,711)                          | 4,547                              | 758                                 | (5,953)                               |
| SCP/SAC Pipeline Surcharge        | 315,000                           | 339,939                              | 24,939                           | 318,000                            | (21,939)                            | 3,000                                 |
| <b>TOTAL WATER REVENUES</b>       | <b>\$ 171,326,801</b>             | <b>\$ 180,628,751</b>                | <b>\$ 9,301,949</b>              | <b>\$ 174,481,679</b>              | <b>\$ (6,147,072)</b>               | <b>\$ 3,154,877</b>                   |
| <b>Water Expenses</b>             |                                   |                                      |                                  |                                    |                                     |                                       |
| Water Purchases                   | \$ 159,262,425                    | \$ 169,882,775                       | \$ 10,620,350                    | \$ 163,128,712                     | \$ (6,754,064)                      | \$ 3,866,286                          |
| Local Resource Program Incentives | (4,136,088)                       | (5,511,964)                          | (1,375,876)                      | (5,507,994)                        | 3,970                               | (1,371,906)                           |
| Readiness-To-Serve Charge         | 11,142,354                        | 10,849,877                           | (292,477)                        | 11,142,354                         | 292,477                             | -                                     |
| Capacity Charge                   | 4,732,610                         | 5,064,335                            | 331,725                          | 5,396,060                          | 331,725                             | 663,450                               |
| SCP/SAC Pipeline Surcharge        | 315,000                           | 339,939                              | 24,939                           | 318,000                            | (21,939)                            | 3,000                                 |
| <b>TOTAL WATER EXPENSES</b>       | <b>\$ 171,316,301</b>             | <b>\$ 180,624,962</b>                | <b>\$ 9,308,660</b>              | <b>\$ 174,477,132</b>              | <b>\$ (6,147,830)</b>               | <b>\$ 3,160,830</b>                   |
| <b>Changes to Fund Balance:</b>   |                                   |                                      |                                  |                                    |                                     |                                       |
| Tier 2 Contingency                | \$ 10,500                         | \$ 3,789                             | \$ (6,711)                       | \$ 4,547                           | \$ 758                              | \$ (5,953)                            |

**Exhibit A6**  
**SUMMARY OF FUNDING AND EXPENSES**  
**For All Water Use Efficiency Programs**

|   | FY 2021-2022<br>ADOPTED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | VARIANCE<br>ACTUALS TO<br>BUDGET | FY 2022-2023<br>PROPOSED<br>BUDGET | VARIANCE TO<br>PROJECTED<br>ACTUALS | VARIANCE TO<br>FY 2021-2022<br>BUDGET |
|---|-----------------------------------|--------------------------------------|----------------------------------|------------------------------------|-------------------------------------|---------------------------------------|
| <b>Funding</b>                                      |                                   |                                      |                                  |                                    |                                     |                                       |
| Metropolitan Water District                         | \$ 1,459,112                      | \$ 4,931,111                         | \$ 3,471,998                     | \$ 5,643,486                       | \$ 712,376                          | \$ 4,184,374                          |
| USBR  | 122,020                           | 1,117,192                            | 995,172                          | 780,262                            | (336,930)                           | 658,243                               |
| DWR   | 748,233                           | 818,730                              | 70,497                           | 367,919                            | (450,811)                           | (380,314)                             |
| Member Agencies                                     | 239,387                           | 1,390,457                            | 1,151,070                        | 1,703,607                          | 313,149                             | 1,464,220                             |
| MWDOC   | 50,000                            | 50,000                               | 0                                | 50,000                             | -                                   | 0                                     |
| <b>TOTAL OUTSIDE FUNDING</b>                        | <b>\$ 2,618,752</b>               | <b>\$ 8,307,490</b>                  | <b>\$ 5,688,738</b>              | <b>\$ 8,545,274</b>                | <b>\$ 237,784</b>                   | <b>\$ 5,926,522</b>                   |
| <b>Program Expenses Funded from Outside Sources</b> |                                   |                                      |                                  |                                    |                                     |                                       |
| Installation Verification                           | \$ 68,600                         | \$ 108,261                           | \$ 39,662                        | \$ 108,369                         | \$ 108                              | \$ 39,770                             |
| Rebate Incentives                                   | 2,252,822                         | 7,458,441                            | 5,205,619                        | 6,518,281                          | (940,161)                           | 4,265,458                             |
| <b>TOTAL PROGRAMS EXPENSES</b>                      | <b>\$ 2,618,752</b>               | <b>\$ 8,307,490</b>                  | <b>\$ 5,688,738</b>              | <b>\$ 8,545,274</b>                | <b>\$ 237,784</b>                   | <b>\$ 5,926,522</b>                   |

**Exhibit B  
Expenditures by Program**

| Cost Center                    | PROGRAM                              | FY 2021-2022 BUDGET FTE | FY 2022-2023 BUDGET FTE | FY 2021-2022 BUDGET  | FY 2021-2022 PROJECTED ACTUALS | FY 2022-2023 PROPOSED BUDGET |
|--------------------------------|--------------------------------------|-------------------------|-------------------------|----------------------|--------------------------------|------------------------------|
| 11                             | Administrative - Board               | 1.58                    | 1.56                    | \$ 1,269,023         | \$ 1,123,473                   | \$ 1,266,451                 |
| 12                             | Administrative - General             | 3.97                    | 3.97                    | 789,058              | 709,839                        | 839,870                      |
| 13                             | Personnel / Staff Development        | 1.69                    | 1.81                    | 393,261              | 351,668                        | 429,925                      |
| 19                             | Overhead                             | 4.15                    | 4.23                    | 1,355,294            | 1,308,195                      | 1,206,523                    |
| 21                             | Reliability Planning and Engineering | 2.57                    | 2.67                    | 679,793              | 711,835                        | 797,116                      |
| 23                             | Metropolitan Issues and Water Policy | 3.98                    | 3.81                    | 959,009              | 801,501                        | 935,272                      |
| 31                             | Governmental Affairs                 | 0.85                    | 0.85                    | 495,760              | 489,437                        | 471,604                      |
| 35                             | Water Use Efficiency (Core)          | 0.95                    | 1.06                    | 465,589              | 550,050                        | 484,084                      |
| 32                             | Public Affairs                       | 4.76                    | 4.59                    | 1,006,360            | 965,501                        | 1,140,950                    |
| 41                             | Finance                              | 3.37                    | 3.19                    | 583,812              | 624,322                        | 601,942                      |
| 45                             | Information Technology               | 0.99                    | 0.99                    | 312,086              | 359,637                        | 383,491                      |
| 25                             | MWDOC's Contribution to WEROC        | 3.11                    | 3.10                    | 260,346              | 260,346                        | 296,290                      |
| <b>CORE TOTAL</b>              |                                      | <b>31.97</b>            | <b>31.83</b>            | <b>\$ 8,569,390</b>  | <b>\$ 8,255,801</b>            | <b>\$ 8,853,519</b>          |
| 62                             | Water Use Efficiency Program         | 4.90                    | 4.69                    | 915,132              | 1,013,220                      | 831,328                      |
| 63                             | School Programs                      | 0.06                    | 0.06                    | 430,221              | 380,924                        | 429,838                      |
| 70                             | Water Loss Control                   | 1.39                    | 3.05                    | 291,317              | 346,103                        | 496,786                      |
| <b>CHOICE TOTAL</b>            |                                      | <b>6.35</b>             | <b>7.80</b>             | <b>\$ 1,636,669</b>  | <b>\$ 1,740,247</b>            | <b>\$ 1,757,952</b>          |
| <b>CORE &amp; CHOICE TOTAL</b> |                                      | <b>38.32</b>            | <b>39.63</b>            | <b>\$ 10,206,060</b> | <b>\$ 9,996,048</b>            | <b>\$ 10,611,471</b>         |
| Includes:                      | Full-time employees                  | 32.25                   | 33.66                   | (2)                  |                                |                              |
|                                | Part-time employees                  | 1.52                    | 0.00                    |                      |                                |                              |
|                                | Interns                              | 1.44                    | 2.87                    |                      |                                |                              |
|                                | WEROC Full-time employees            | 3.11                    | 3.10                    |                      |                                |                              |

(1)

(1) Total Operational Costs of WEROC is allocated among MWDOC, OCWD, OCSD, Anaheim, Santa Ana, Fullerton and South Orange County Wastewater Authority. Capital Expenditures are provided by MWDOC. Dollars shown are MWDOC's share only.

(2) FTE's for 2021-2022 are calculated based on 2088 hours of work for the year. FTE's for 2022-2023 are calculated based on 2088 hours worked for the year. This corresponds to the actual working days for the fiscal year which varies year to year. MWDOC and WEROC combined are budgeted to have a total of 37 full-time employees, 0 part-time employee and 6 interns. Several full-time employees are budgeted to work less than 40 hours a week which explains the fractions of an FTE for full time employees. The decrease in part-time employees from 3 to 0 is due to the change in status of 2 PT public affairs employees (one left and one was converted to full-time) and the change in status of an admin employee from PT to FT. This also explains the increase of 2 full-time employees. There is also an increase in interns from 3 to 6 (one addition to public affairs and 2 new interns positions in Conservation.)

**Municipal Water District of Orange County  
2022-2023 FISCAL MASTER PLAN PROJECTIONS**  
(in thousands)

|  | Projected       | BUDGET          | FISCAL MASTER PLAN PROJECTIONS <sup>1</sup> |                 |                 |                 |                 |
|--|-----------------|-----------------|---|-----------------|-----------------|-----------------|-----------------|
|  | ACTUALS         |                 | FY23-24                                     | FY24-25         | FY25-26         | FY26-27         | FY27-28         |
|  | FY21-22         | FY22-23         | FY23-24                                     | FY24-25         | FY25-26         | FY26-27         | FY27-28         |
| Beginning Designated Reserve Balance - MWDOC                               | \$6,434         | \$ 6,084        | \$ 5,615                                    | \$ 5,990        | \$ 6,601        | \$ 7,250        | \$ 7,950        |
| less OPEB Reserve  | 297             | 297             | 297   | 297             | 297             | 297             | 297             |
| Adjusted Reserve Balance   | 6,137           | 5,787           | 5,318                                       | 5,693           | 6,304           | 6,953           | 7,653           |
| <b>Revenues</b>  |                 |                 |   |                 |                 |                 |                 |
| Water Rate Revenues:   |                 |                 |   |                 |                 |                 |                 |
| Retail Meter Agency Charge   | 8,357           | 8,885           | 9,253                                       | 9,621           | 9,830           | 10,039          | 10,250          |
| Ground Water Customer Charge   | 335             | 369             | 378   | 387             | 396             | 406             | 416             |
| Subtotal   | 8,693           | 9,254           | 9,630                                       | 10,008          | 10,226          | 10,445          | 10,666          |
| Other Revenues:  |                 |                 |   |                 |                 |                 |                 |
| Choice Revenues  | 1,740           | 1,758           | 1,801                                       | 1,846           | 1,891           | 1,937           | 1,985           |
| Interest Earnings  | 129             | 146             | 174   | 215             | 269             | 337             | 421             |
| Misc./Reimbursements   | 3               | 3               | 3   | 3               | 3               | 3               | 3               |
| Subtotal   | 1,872           | 1,907           | 1,978                                       | 2,064           | 2,163           | 2,277           | 2,409           |
| <b>Total Revenues</b>  | <b>10,565</b>   | <b>11,161</b>   | <b>11,608</b>                               | <b>12,072</b>   | <b>12,389</b>   | <b>12,722</b>   | <b>13,076</b>   |
| <b>Expenses</b>  |                 |                 |   |                 |                 |                 |                 |
| Core Expenses  | 7,924           | 8,778           | 8,993                                       | 9,215           | 9,441           | 9,674           | 9,912           |
| Choice Expenses  | 1,740           | 1,758           | 1,801                                       | 1,846           | 1,891           | 1,937           | 1,985           |
| Capital Acquisitions (not including building)                              | 332             | 108             | 20  | 20              | 20              | 20              | 20              |
| <b>Total Expenses w/o Building &amp; Election</b>                          | <b>9,996</b>    | <b>10,644</b>   | <b>10,815</b>                               | <b>11,080</b>   | <b>11,352</b>   | <b>11,631</b>   | <b>11,917</b>   |
| <b>Revenue Over Expenses w/o Building &amp; Election</b>                   | <b>569</b>      | <b>517</b>      | <b>793</b>                                  | <b>992</b>      | <b>1,037</b>    | <b>1,091</b>    | <b>1,159</b>    |
| <b>ELECTION Reserve Beginning Balance</b>                                  | 462             | 462             | 110   | 491             | 1               | 382             | 110             |
| <b>Annual Election Reserve Contribution</b>                                | -               | 301             | 381   | 381             | 381             | 381             | 381             |
| <b>Annual Election Expense</b>   | -               | 653             | -   | 871             | -               | 653             | -               |
| <b>Election Reserve Ending Balance</b>                                     | 462             | 110             | 491   | 1               | 382             | 110             | 491             |
| <b>BUILDING Reserve Beginning Balance</b>                                  | 437             | -               | 438   | 426             | 416             | 413             | 413             |
| <b>Annual Building Reserve Contribution</b>                                | 442             | 685             | 38  | -               | 7               | 10              | 10              |
| <b>Annual Building Expense</b>   | 918             | 247             | 50  | 10              | 10              | 10              | 10              |
| <b>Building Reserve Ending Balance</b>                                     | -               | 438             | 426   | 416             | 413             | 413             | 413             |
| <b>CASH FLOW Reserve Beginning Balance</b>                                 | 1,500           | 1,500           | 1,500                                       | 1,500           | 1,500           | 1,500           | 1,500           |
| <b>Annual Cash Flow Reserve Contribution</b>                               | -               | -               | -   | -               | -               | -               | -               |
| <b>Cash Flow Reserve Ending Balance</b>                                    | 1,500           | 1,500           | 1,500                                       | 1,500           | 1,500           | 1,500           | 1,500           |
| <b>Ending General Fund &amp; Cash Flow Reserves</b>                        | <b>\$ 5,325</b> | <b>\$ 4,770</b> | <b>\$ 4,776</b>                             | <b>\$ 5,887</b> | <b>\$ 6,158</b> | <b>\$ 7,130</b> | <b>\$ 7,517</b> |
| Document does not reflect MWDOC's irrevocable trust towards OPEB liability |                 |                 |   |                 |                 |                 |                 |
| <b>MWDOC Water Rates</b>   |                 |                 |   |                 |                 |                 |                 |
| Total Retail Customer Meters   | 642,864         | 646,211         | 649,300                                     | 652,300         | 655,300         | 658,300         | 661,300         |
| <b>Connection Charge</b>   | <b>\$ 13.00</b> | <b>\$ 13.75</b> | <b>\$ 14.25</b>                             | <b>\$ 14.75</b> | <b>\$ 15.00</b> | <b>\$ 15.25</b> | <b>\$ 15.50</b> |
| Fixed Charge %   |                 | 100%            | 100%  | 100%            | 100%            | 100%            | 100%            |
| <b>Rate Increase Proposal:</b>   |                 |                 |   |                 |                 |                 |                 |
| Connection Charge  |                 | \$ 0.75         | \$ 0.50                                     | \$ 0.50         | \$ 0.25         | \$ 0.25         | \$ 0.25         |

- 1 Assumptions for FMP: five year rolling average Inflation rate: 2.46% per year  
Rate of return on Investment of portfolio: 1.00% per year

**Working Capital and Interest Revenue Projections**

|   | FISCAL MASTER PLAN PROJECTIONS |            |            |            |            |
|---|--------------------------------|------------|------------|------------|------------|
|   | FY23-24                        | FY24-25    | FY25-26    | FY26-27    | FY27-28    |
| <b>Working Capital:</b>                   |                                |            |            |            |            |
| Designated Reserve Fund                   | 5,615                          | 5,990      | 6,601      | 7,250      | 7,950      |
| Average Revenue from Agencies             | 4,815                          | 5,004      | 5,113      | 5,223      | 5,333      |
| WUE use of fund                           | (200)                          | (200)      | (200)      | (200)      | (200)      |
| Water Payment Float                       | 7,138                          | 7,163      | 7,188      | 7,213      | 7,238      |
| Average Working Capital                   | 17,368                         | 17,957     | 18,702     | 19,486     | 20,321     |
| Interest rate                             | 1.00%                          | 1.20%      | 1.44%      | 1.73%      | 2.07%      |
| <b>Interest Revenue Projections:</b>      |                                |            |            |            |            |
| Interest income - General                 | 174                            | 215        | 269        | 337        | 421        |
| <b>Total Interest Revenue Projections</b> | <b>174</b>                     | <b>215</b> | <b>269</b> | <b>337</b> | <b>421</b> |

## Total Core Expenses

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin                 | 3,629,660              | 3,639,452                            | 3,835,412                          |
| 6090 | Directors Compensation - MWDOC           | 288,800                | 271,112                              | 288,793                            |
| 6095 | Directors Compensation - MWD             | 165,029                | 150,945                              | 165,025                            |
| 6105 | Benefits - Admin                         | 1,193,667              | 1,214,738                            | 1,260,901                          |
| 6109 | CALPERS Unfunded Liability Contribution  | 207,000                | 207,000                              | 207,000                            |
| 6111 | Overhead Reimbursement                   | (305,425)              | (337,327)                            | (333,099)                          |
| 6115 | Benefits - Directors                     | 161,248                | 125,019                              | 135,201                            |
| 6120 | Health Insurance Coverage for Retirees   | 101,099                | 85,448                               | 94,554                             |
| 6205 | Training                                 | 50,000                 | 40,087                               | 45,000                             |
| 6210 | Tuition Reimbursement                    | 5,000                  | -                                    | 5,000                              |
| 6220 | Temporary Help                           | 5,000                  | -                                    | 5,000                              |
| 7010 | Outside Consulting Services              | 380,000                | 236,000                              | 410,000                            |
| 7020 | Legal - General                          | 225,000                | 229,221                              | 235,750                            |
| 7030 | Audit                                    | 30,220                 | 57,566                               | 35,000                             |
| 7040 | Other Professional Fees                  | 865,859                | 827,196                              | 916,475                            |
| 7110 | Conference - Employee                    | 44,560                 | 41,295                               | 56,205                             |
| 7115 | Conference - Directors                   | 16,845                 | 17,825                               | 25,155                             |
| 7150 | Travel & Accommodations - Employee       | 69,825                 | 45,877                               | 90,325                             |
| 7155 | Travel & Accommodations - Director       | 21,250                 | 19,136                               | 32,900                             |
| 7210 | Membership / Sponsorship                 | 143,041                | 140,295                              | 145,847                            |
| 7250 | CDR Participation                        | 65,249                 | 55,189                               | 57,462                             |
| 7305 | Business Expense                         | 2,500                  | 2,048                                | 2,500                              |
| 7310 | Office Maintenance                       | 147,400                | 96,000                               | 149,400                            |
| 7315 | Building Repair & Maintenance            | 15,000                 | 15,000                               | 22,056                             |
| 7320 | Rents & Leases                           | 1,800                  | 1,660                                | 1,800                              |
| 7330 | Office Supplies                          | 35,000                 | 15,000                               | 35,000                             |
| 7340 | Postal / Mail Delivery                   | 8,600                  | 9,614                                | 10,900                             |
| 7350 | Subscriptions / Books                    | 1,000                  | 900                                  | 1,000                              |
| 7360 | Reproduction Expense                     | 82,700                 | 74,900                               | 84,000                             |
| 7410 | Computer & Peripherals Maint             | 8,000                  | 8,000                                | 7,000                              |
| 7430 | Software Purchase                        | 33,940                 | 76,940                               | 92,793                             |
| 7440 | Software Support                         | 48,640                 | 48,640                               | 55,615                             |
| 7450 | Computers and Equipment                  | 23,450                 | 23,450                               | 43,950                             |
| 7580 | Maintenance Expense                      | 6,000                  | 2,800                                | 6,000                              |
| 7610 | Automotive / Mileage                     | 16,000                 | 1,400                                | 13,500                             |
| 7615 | Toll Road Charges                        | 1,050                  | 200                                  | 900                                |
| 7620 | Insurance Expense                        | 130,000                | 135,000                              | 140,000                            |
| 7640 | Utilities - Telephone                    | 41,400                 | 36,805                               | 40,790                             |
| 7650 | Bank Fees                                | 3,200                  | 2,600                                | 2,600                              |
| 7670 | Miscellaneous Expenses                   | 73,181                 | 46,420                               | 57,520                             |
| 8810 | Capital Acquisition                      | 273,059                | 540,996                              | 76,000                             |
|      | <b>Total Expenditure</b>                 | <b>8,314,847</b>       | <b>8,204,446</b>                     | <b>8,557,229</b>                   |
|      | MWDOC's Contribution to WEROC Oper       | 260,346                | 260,346                              | 296,290                            |
|      | MWDOC's Contribution to Election Rsrv    | -                      | -                                    | 300,728                            |
|      | Capitol Acq Prior Year Carryover Dr/(Cr) | (5,803)                | (208,991)                            | -                                  |
|      | MWDOC's Building Expense (8811)          | 903,089                | 1,082,686                            | 246,600                            |
|      | Building Prior Year Carryover Dr/(Cr)    | (461,116)              | (164,236)                            | 476,477                            |
|      |  | <u>9,011,363</u>       | <u>9,174,251</u>                     | <u>9,877,323</u>                   |

**Total Choice Revenue and Expense**

|      |                           | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue            | 1,231,890              | 1,190,854                            | 1,757,952                          |
| 4205 | School Contracts          | 120,895                | 120,895                              | -                                  |
| 4705 | Prior Year Carry Over     | 283,884                | 213,153                              | -                                  |
|      |                           | -                      | -                                    | -                                  |
|      | Choice billing over/under | -                      | 215,345                              | -                                  |
|      |                           | -                      | -                                    | -                                  |
|      |                           | -                      | -                                    | -                                  |
|      |                           | -                      | -                                    | -                                  |
|      |                           | -                      | -                                    | -                                  |
|      | <b>Total Revenue</b>      | 1,636,669              | 1,740,247                            | 1,757,952                          |

|      |   | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin                  | 548,882                | 611,678                              | 593,718                            |
|      | S & B Reimb. DSC or Recov from Grants     | (18,665)               | (30,874)                             | (20,000)                           |
| 6090 | Directors Compensation - MWDOC            | -                      | -                                    | -                                  |
| 6095 | Directors Compensation - MWD              | -                      | -                                    | -                                  |
| 6105 | Benefits - Admin                          | 163,063                | 174,632                              | 180,931                            |
| 6111 | Overhead Reimbursement                    | 305,425                | 337,327                              | 333,099                            |
| 6115 | Benefits - Directors                      | -                      | -                                    | -                                  |
| 6120 | Health Insurance Coverage for Retirees    | -                      | -                                    | -                                  |
| 6205 | Training                                  | 2,000                  | 2,000                                | 8,000                              |
| 6210 | Tuition Reimbursement                     | -                      | -                                    | -                                  |
| 6220 | Temporary Help                            | -                      | -                                    | -                                  |
| 7010 | Outside Consulting Services               | -                      | -                                    | -                                  |
| 7020 | Legal - General                           | -                      | -                                    | -                                  |
| 7030 | Audit                                     | -                      | -                                    | -                                  |
| 7040 | Other Professional Fees                   | 192,100                | 251,300                              | 182,100                            |
|      | Other Professional Fees - School Programs | 417,681                | 369,470                              | 417,681                            |
| 7110 | Conference - Employee                     | -                      | -                                    | -                                  |
| 7115 | Conference - Directors                    | -                      | -                                    | -                                  |
| 7150 | Travel & Accommodations - Employee        | -                      | -                                    | -                                  |
| 7155 | Travel & Accommodations - Director        | -                      | -                                    | -                                  |
| 7210 | Membership / Sponsorship                  | -                      | -                                    | -                                  |
| 7250 | CDR Participation                         | -                      | -                                    | -                                  |
| 7310 | Office Maintenance                        | -                      | -                                    | -                                  |
| 7320 | Rents & Leases                            | -                      | -                                    | -                                  |
| 7330 | Office Supplies                           | -                      | -                                    | -                                  |
| 7332 | Supplies - Water Loss Control             | 4,000                  | 4,000                                | 4,000                              |
| 7340 | Postal / Mail Delivery                    | 643                    | 400                                  | 400                                |
| 7350 | Subscriptions/Books                       | -                      | -                                    | -                                  |
| 7360 | Reproduction Expense                      | -                      | -                                    | -                                  |
| 7410 | Computer & Peripherals Maint              | -                      | -                                    | -                                  |
| 7430 | Software Purchase                         | 2,100                  | 2,300                                | 2,300                              |
| 7440 | Software Support                          | -                      | -                                    | -                                  |
| 7450 | Computers and Equipment                   | -                      | -                                    | -                                  |
| 7580 | Maintenance Expense                       | -                      | -                                    | -                                  |
| 7610 | Automotive / Mileage                      | -                      | -                                    | -                                  |
| 7612 | Vehicle Expense                           | 5,800                  | 4,343                                | 7,343                              |
| 7615 | Toll Road Charges                         | 200                    | 500                                  | 1,200                              |
| 7620 | Insurance Expense                         | -                      | -                                    | -                                  |
| 7640 | Utilities - Telephone                     | 1,440                  | 1,170                                | 2,900                              |
| 7650 | Bank Fees                                 | -                      | -                                    | -                                  |
| 7670 | Miscellaneous Expenses                    | 12,000                 | 12,000                               | 12,000                             |
| 8410 | Overhead Reimbursement                    | -                      | -                                    | -                                  |
| 8610 | Depreciation Expense                      | -                      | -                                    | -                                  |
| 8710 | Election Expenses                         | -                      | -                                    | -                                  |
| 8810 | Capital Acquisition                       | -                      | -                                    | 32,280                             |
|      | <b>Total Expenditure</b>                  | 1,636,669              | 1,740,247                            | 1,757,952                          |

## Total Core and Choice Expenses

|      |   | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin                  | 4,178,542              | 4,251,131                            | 4,429,130                          |
|      | S & B Reimb. DSC or Recov from Grants     | (18,665)               | (30,874)                             | (20,000)                           |
| 6090 | Directors Compensation - MWDOC            | 288,800                | 271,112                              | 288,793                            |
| 6095 | Directors Compensation - MWD              | 165,029                | 150,945                              | 165,025                            |
| 6105 | Benefits - Admin                          | 1,356,730              | 1,389,370                            | 1,441,831                          |
| 6109 | CALPERS Unfunded Liability Contribution   | 207,000                | 207,000                              | 207,000                            |
| 6111 | Overhead Reimbursement                    | -                      | -                                    | -                                  |
| 6115 | Benefits - Directors                      | 161,248                | 125,019                              | 135,201                            |
| 6120 | Health Insurance Coverage for Retirees    | 101,099                | 85,448                               | 94,554                             |
| 6205 | Training                                  | 52,000                 | 42,087                               | 53,000                             |
| 6210 | Tuition Reimbursement                     | 5,000                  | -                                    | 5,000                              |
| 6220 | Temporary Help                            | 5,000                  | -                                    | 5,000                              |
| 7010 | Outside Consulting Services               | 380,000                | 236,000                              | 410,000                            |
| 7020 | Legal - General                           | 225,000                | 229,221                              | 235,750                            |
| 7030 | Audit                                     | 30,220                 | 57,566                               | 35,000                             |
| 7040 | Other Professional Fees                   | 1,057,959              | 1,078,496                            | 1,098,575                          |
|      | Other Professional Fees - School Programs | 417,681                | 369,470                              | 417,681                            |
| 7110 | Conference - Employee                     | 44,560                 | 41,295                               | 56,205                             |
| 7115 | Conference - Directors                    | 16,845                 | 17,825                               | 25,155                             |
| 7150 | Travel & Accommodations - Employee        | 69,825                 | 45,877                               | 90,325                             |
| 7155 | Travel & Accommodations - Director        | 21,250                 | 19,136                               | 32,900                             |
| 7210 | Membership / Sponsorship                  | 143,041                | 140,295                              | 145,847                            |
| 7250 | CDR Participation                         | 65,249                 | 55,189                               | 57,462                             |
| 7305 | Business Expense                          | 2,500                  | 2,048                                | 2,500                              |
| 7310 | Office Maintenance                        | 147,400                | 96,000                               | 149,400                            |
| 7315 | Building Repair & Maintenance             | 15,000                 | 15,000                               | 22,056                             |
| 7320 | Rents & Leases                            | 1,800                  | 1,660                                | 1,800                              |
| 7330 | Office Supplies                           | 35,000                 | 15,000                               | 35,000                             |
| 7332 | Supplies - Water Loss Control             | 4,000                  | 4,000                                | 4,000                              |
| 7340 | Postal / Mail Delivery                    | 9,243                  | 10,014                               | 11,300                             |
| 7350 | Subscriptions / Books                     | 1,000                  | 900                                  | 1,000                              |
| 7360 | Reproduction Expense                      | 82,700                 | 74,900                               | 84,000                             |
| 7410 | Computer & Peripherals Maint              | 8,000                  | 8,000                                | 7,000                              |
| 7430 | Software Purchase                         | 36,040                 | 79,240                               | 95,093                             |
| 7440 | Software Support                          | 48,640                 | 48,640                               | 55,615                             |
| 7450 | Computers and Equipment                   | 23,450                 | 23,450                               | 43,950                             |
| 7580 | Maintenance Expense                       | 6,000                  | 2,800                                | 6,000                              |
| 7610 | Automotive / Mileage                      | 16,000                 | 1,400                                | 13,500                             |
| 7612 | Vehicle Expense                           | 5,800                  | 4,343                                | 7,343                              |
| 7615 | Toll Road Charges                         | 1,250                  | 700                                  | 2,100                              |
| 7620 | Insurance Expense                         | 130,000                | 135,000                              | 140,000                            |
| 7640 | Utilities - Telephone                     | 42,840                 | 37,975                               | 43,690                             |
| 7650 | Bank Fees                                 | 3,200                  | 2,600                                | 2,600                              |
| 7670 | Miscellaneous Expenses                    | 85,181                 | 58,420                               | 69,520                             |
| 8810 | Capital Acquisition                       | 273,059                | 540,996                              | 108,280                            |
|      | <b>Total Expenditure</b>                  | <b>9,951,517</b>       | <b>9,944,693</b>                     | <b>10,315,181</b>                  |
|      | MWDOC's Contribution to WEROC Oper        | 260,346                | 260,346                              | 296,290                            |
|      | MWDOC's Contribution to Election Rsrv     | -                      | -                                    | 300,728                            |
|      | Capitol Acq Prior Year Carryover Dr/(Cr)  | (5,803)                | (208,991)                            | -                                  |
|      | MWDOC's Building Expense (8811)           | 903,089                | 1,082,686                            | 246,600                            |
|      | Building Prior Year Carryover Dr/(Cr)     | (461,116)              | (164,236)                            | 476,477                            |
|      |   | <b>10,648,033</b>      | <b>10,914,498</b>                    | <b>11,635,275</b>                  |

**Administrative - Board**  
**11**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 254,524                | 202,951                              | 253,955                            |
| 6090 | Directors Compensation - MWDOC         | 288,800                | 271,112                              | 288,793                            |
| 6095 | Directors Compensation - MWD           | 165,029                | 150,945                              | 165,025                            |
| 6105 | Benefits - Admin                       | 81,036                 | 68,115                               | 80,397                             |
| 6115 | Benefits - Directors                   | 161,248                | 125,019                              | 135,201                            |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        | 215,000                | 221,400                              | 225,750                            |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                |                        |                                      |                                    |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 | 16,845                 | 17,825                               | 25,155                             |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |
| 7155 | Travel & Accommodations - Director     | 21,250                 | 19,136                               | 32,900                             |
| 7210 | Membership / Sponsorship               | 37,840                 | 37,056                               | 36,776                             |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 | 5,000                  | 6,714                                | 7,000                              |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computers & Peripherals Maint          |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   | 11,000                 | 600                                  | 9,000                              |
| 7615 | Toll Road Charges                      | 650                    | 100                                  | 500                                |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  | 300                    |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 10,500                 | 2,500                                | 6,000                              |
| 8410 | Overhead Reimbursement                 |                        |                                      |                                    |
| 8610 | Depreciation Expense                   |                        |                                      |                                    |
| 8710 | Election Expenses                      |                        |                                      |                                    |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | <b>1,269,023</b>       | <b>1,123,473</b>                     | <b>1,266,451</b>                   |

|   |                        |                   |
|---|------------------------|-------------------|
| 1 | • Best, Best & Krieger | \$ 210,000        |
|   | • Aleshire & Wynder    | \$ 15,750         |
|   |                        | <u>\$ 225,750</u> |
| 2 | • Best, Best & Krieger | \$ 200,722        |
|   | • Aleshire & Wynder    | \$ 20,678         |
|   |                        | <u>\$ 221,400</u> |

|   |   |                  |
|---|---|------------------|
| 3 | 3 | • See Exhibit F. |
| 3 | 4 | • See Exhibit D. |

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| MWDOC's Contribution to Election Reserve |                  |                  | 300,728          |
|  | <u>1,269,023</u> | <u>1,123,473</u> | <u>1,567,179</u> |

**Administrative - General**  
12

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 346,964                | 325,895                              | 356,645                            |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 140,159                | 132,496                              | 153,562                            |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         | 5,000                  |                                      | 5,000                              |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                | 1,200                  | 1,200                                | 1,200                              |
| 7110 | Conference - Employee                  | 44,560                 | 41,295                               | 56,205                             |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     | 69,825                 | 45,877                               | 90,325                             |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               | 105,201                | 103,239                              | 109,071                            |
| 7250 | CDR Participation                      | 65,249                 | 55,189                               | 57,462                             |
| 7305 | Business Expense                       | 2,500                  | 2,048                                | 2,500                              |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  | 1,000                  | 900                                  | 1,000                              |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   | 5,000                  | 800                                  | 4,500                              |
| 7615 | Toll Road Charges                      | 400                    | 100                                  | 400                                |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 2,000                  | 800                                  | 2,000                              |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | <b>789,058</b>         | <b>709,839</b>                       | <b>839,870</b>                     |

1 • See Exhibit J.

2 • See Exhibit E.

3 • See Exhibit D.

**Personnel / Staff Development**  
13

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |   |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin               | 240,032                | 226,790                              | 274,174                            |   |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |   |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |   |
| 6105 | Benefits - Admin                       | 73,818                 | 69,892                               | 81,251                             | 1 • Staff Technical Training & Leadership<br>Development Training |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |   |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |   |
| 6205 | Training                               | 50,000                 | 40,087                               | 45,000                             | 1   |
| 6210 | Tuition Reimbursement                  | 5,000                  |                                      | 5,000                              |   |
| 6220 | Temporary Help                         |                        |                                      |                                    |   |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |   |
| 7020 | Legal - General                        | 10,000                 | 5,000                                | 10,000                             | 2 • Best, Best & Krieger  |
| 7030 | Audit                                  |                        |                                      |                                    |   |
| 7040 | Other Professional Fees                |                        |                                      | -                                  |   |
| 7110 | Conference - Employee                  |                        |                                      |                                    |   |
| 7115 | Conference - Directors                 |                        |                                      |                                    |   |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |   |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |   |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |   |
| 7250 | CDR Participation                      |                        |                                      |                                    | 3 • Employee Recognition \$ 2,200                                 |
| 7310 | Office Maintenance                     |                        |                                      |                                    | • Applicant Background Checks & Physical \$ 1,500                 |
| 7320 | Rents & Leases                         |                        |                                      |                                    | • Team Building, Lunch meetings \$ 600                            |
| 7330 | Office Supplies                        |                        |                                      |                                    | • Holiday Lunch \$ 3,000  |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    | • OCWD Health Fair \$ 200   |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    | • Employee Flu Shots \$ 100                                       |
| 7360 | Reproduction Expense                   |                        |                                      |                                    | • Job Ads Recruiting \$ 2,500                                     |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    | • Workforce Development testing \$ 2,000                          |
| 7430 | Software Purchase                      |                        |                                      |                                    | • COVID-19 Online Pre-Screen \$ 2,400                             |
| 7440 | Software Support                       |                        |                                      |                                    | \$ 14,500   |
| 7450 | Computers and Equipment                |                        |                                      |                                    |   |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |   |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |   |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |   |
| 7620 | Insurance Expense                      |                        |                                      |                                    |   |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |   |
| 7650 | Bank Fees                              |                        |                                      |                                    |   |
| 7670 | Miscellaneous Expenses                 | 14,411                 | 9,900                                | 14,500                             | 3   |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |   |
|      | <b>Total Expenditure</b>               | <b>393,261</b>         | <b>351,668</b>                       | <b>429,925</b>                     |   |

**Overhead**  
**19**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |  |
|------|--|------------------------|--------------------------------------|------------------------------------|--|
| 6010 | Salaries & Wages - Admin                 | 540,477                | 550,738                              | 567,507                            | 1 • For 15 Retirees  |
| 6090 | Directors Compensation - MWDOC           |                        |                                      |                                    |  |
| 6095 | Directors Compensation - MWD             |                        |                                      |                                    |  |
| 6105 | Benefits - Admin                         | 171,726                | 175,471                              | 178,480                            | 2 • Pension Plan administration by<br>Dissinger Associates \$ 4,000  |
| 6109 | CALPERS Unfunded Liability Contribution  | 207,000                | 207,000                              | 207,000                            | • Cafeteria Plan IGOE \$ 700   |
| 6111 | Overhead Reimbursement from Choice       | (305,425)              | (337,327)                            | (333,099)                          | • Health Equity \$ 125   |
| 6115 | Benefits - Directors                     |                        |                                      |                                    | \$ 4,825   |
| 6120 | Health Insurance Coverage for Retirees   | 101,099                | 85,448                               | 94,554                             | 1  |
| 6205 | Training                                 |                        |                                      |                                    |  |
| 6210 | Tuition Reimbursement                    |                        |                                      |                                    |  |
| 6220 | Temporary Help                           |                        |                                      |                                    | 3 • Window Cleaning \$ 2,000   |
| 7010 | Outside Consulting Services              |                        |                                      |                                    | • OCWD \$ 78,000   |
| 7020 | Legal - General                          |                        |                                      |                                    | • Receptionist \$ 24,000   |
| 7030 | Audit                                    |                        |                                      |                                    | • Maint. Labor \$ 7,800  |
| 7040 | Other Professional Fees                  | 4,760                  | 4,000                                | 4,825                              | • Plant Maintenance \$ 5,000   |
| 7110 | Conference - Employee                    |                        |                                      |                                    | • Landscape/Maintenance Atrium \$ 12,000   |
| 7115 | Conference - Directors                   |                        |                                      |                                    | • Binding Machine Renewal \$ 800   |
| 7150 | Travel & Accommodations - Employee       |                        |                                      |                                    | • Carpet & Extra Office Cleaning \$ 9,800  |
| 7155 | Travel & Accommodations - Director       |                        |                                      |                                    | • Contingency \$ 10,000  |
| 7210 | Membership / Sponsorship                 |                        |                                      |                                    | \$ 149,400   |
| 7220 | CUWA Participation                       |                        |                                      |                                    |  |
| 7240 | AWWARF Participation                     |                        |                                      |                                    | 4 • Sewer Flush \$ 1,800   |
| 7250 | CDR Participation                        |                        |                                      |                                    | • Emergency Lighting Maint. \$ 2,400   |
| 7310 | Office Maintenance                       | 147,400                | 96,000                               | 149,400                            | • HVAC and Misc. Repairs Maint \$ 17,856   |
| 7315 | Building Repair & Maintenance            | 15,000                 | 15,000                               | 22,056                             | \$ 22,056  |
| 7320 | Rents & Leases                           | 1,800                  | 1,660                                | 1,800                              | 5 • Corodata \$ 800  |
| 7330 | Office Supplies                          | 35,000                 | 15,000                               | 35,000                             | • El Toro Water District (South EOC Site) \$ 1,000   |
| 7340 | Postal / Mail Delivery                   | 3,600                  | 2,900                                | 3,900                              | \$ 1,800   |
| 7350 | Subscriptions / Books                    |                        |                                      |                                    |  |
| 7360 | Reproduction Expense                     | 6,200                  | 4,900                                | 6,500                              | 6 • Coffee \$ 3,000  |
| 7410 | Computer & Peripherals Maint             |                        |                                      |                                    | • Supplies \$ 32,000   |
| 7430 | Software Purchase                        |                        |                                      |                                    | \$ 35,000  |
| 7440 | Software Support                         |                        |                                      |                                    |  |
| 7450 | Software Development                     |                        |                                      |                                    | 7 • OCWD \$ 1,900  |
| 7510 | Site Maintenance                         |                        |                                      |                                    | • Norco/FedEx/UPS \$ 500   |
| 7450 | Computers and Equipment                  |                        |                                      |                                    | • POB \$ 1,500   |
| 7580 | Maintenance Expense                      | 6,000                  | 2,800                                | 6,000                              | \$ 3,900   |
| 7610 | Automotive / Mileage                     |                        |                                      |                                    |  |
| 7615 | Toll Road Charges                        |                        |                                      |                                    | 8 Ricoh Copier   |
| 7620 | Insurance Expense                        | 130,000                | 135,000                              | 140,000                            | 9 Generator Maintenance  |
| 7640 | Utilities - Telephone                    | 40,200                 | 36,000                               | 40,000                             | 10 • Spectrum \$ 14,040  |
| 7650 | Bank Fees                                | 3,200                  | 2,600                                | 2,600                              | • Verizon \$ 480   |
| 7670 | Miscellaneous Expenses                   | 4,000                  | 3,000                                | 4,000                              | • EE Cell Reimb \$ 25,480  |
| 8410 | Overhead Reimbursement                   |                        |                                      |                                    | \$ 40,000  |
| 8610 | Depreciation Expense                     |                        |                                      |                                    |  |
| 8710 | Election Expenses                        |                        |                                      |                                    |  |
| 8810 | Capital Acquisition                      | 249,059                | 516,996                              | 76,000                             | 11 Wall Displays, Copier, Kitchen remodel  |
|      | <b>Total Expenditure</b>                 | <b>1,361,097</b>       | <b>1,517,186</b>                     | <b>1,206,523</b>                   |  |
|      | Capitol Acq Prior Year Carryover Dr/(Cr) | (5,803)                | (208,991)                            | -                                  | 12 • FY21-22 & FY22-23 carryover Debit/(Credit) are the cumulative dollars from prior years that were unspent and will be applied toward work projected to be completed in future years. |
|      | MWDOC's Building Expense (8811)          | 903,089                | 1,082,686                            | 246,600                            |  |
|      | Building Prior Year Carryover Dr/(Cr)    | (461,116)              | (164,236)                            | 476,477                            |  |
|      |  | <u>1,797,267</u>       | <u>2,226,645</u>                     | <u>1,929,600</u>                   |  |

**Reliability Planning and Engineering**  
**21**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 359,247                | 379,719                              | 397,327                            |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 114,046                | 117,410                              | 123,374                            |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            | 200,000                | 214,000                              | 275,000                            |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                |                        |                                      |                                    |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  | 500                    | 305                                  | 315                                |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 6,000                  | 400                                  | 1,100                              |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | <b>679,793</b>         | <b>711,835</b>                       | <b>797,116</b>                     |

1 See Exhibit J

**Metropolitan Issues and Water Policy**

**23**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 583,428                | 580,325                              | 598,871                            |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 195,580                | 199,026                              | 201,152                            |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            | 180,000                | 22,000                               | 135,000                            |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                |                        |                                      |                                    |
| 7045 | Other Professional Fees - MET          |                        |                                      |                                    |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 |                        | 150                                  | 250                                |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | 959,009                | 801,501                              | 935,272                            |

1 See Exhibit J

**Government Affairs**  
**31**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |   |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin               | 134,709                | 131,661                              | 142,924                            |   |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |   |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |   |
| 6105 | Benefits - Admin                       | 47,551                 | 47,776                               | 48,680                             |   |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |   |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |   |
| 6205 | Training                               |                        |                                      |                                    |   |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |   |
| 6220 | Temporary Help                         |                        |                                      |                                    |   |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |   |
| 7020 | Legal - General                        |                        |                                      |                                    |   |
| 7030 | Audit                                  |                        |                                      |                                    |   |
| 7040 | Other Professional Fees                | 309,000                | 309,000                              | 276,000                            | 1 |
| 7115 | Conference - Directors                 |                        |                                      |                                    |   |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |   |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |   |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |   |
| 7250 | CDR Participation                      |                        |                                      |                                    |   |
| 7310 | Office Maintenance                     |                        |                                      |                                    |   |
| 7320 | Rents & Leases                         |                        |                                      |                                    |   |
| 7330 | Office Supplies                        |                        |                                      |                                    |   |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |   |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |   |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |   |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |   |
| 7430 | Software Purchase                      |                        |                                      |                                    |   |
| 7440 | Software Support                       |                        |                                      |                                    |   |
| 7450 | Computers and Equipment                |                        |                                      |                                    |   |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |   |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |   |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |   |
| 7620 | Insurance Expense                      |                        |                                      |                                    |   |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |   |
| 7650 | Bank Fees                              |                        |                                      |                                    |   |
| 7670 | Miscellaneous Expenses                 | 4,500                  | 1,000                                | 4,000                              | 2 |
| 8410 | Overhead Reimbursement                 |                        |                                      |                                    |   |
| 8610 | Depreciation Expense                   |                        |                                      |                                    |   |
| 8710 | Election Expenses                      |                        |                                      |                                    |   |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |   |
|      | <b>Total Expenditure</b>               | <b>495,760</b>         | <b>489,437</b>                       | <b>471,604</b>                     |   |

|                                |                   |
|--------------------------------|-------------------|
| 1 • BB&K                       | \$ 96,000         |
| • NRR                          | \$ 96,000         |
| • Ackerman                     | \$ 42,000         |
| • Grant Research & Acquisition | \$ 42,000         |
|                                | <u>\$ 276,000</u> |

|            |                 |
|------------|-----------------|
| 2 • WACO   | \$ 2,000        |
| • Outreach | \$ 2,000        |
|            | <u>\$ 4,000</u> |

**Public Affairs**  
32

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |   |
|------|--|------------------------|--------------------------------------|------------------------------------|---|
| 6010 | Salaries & Wages - Admin               | 486,932                | 477,383                              | 513,866                            |   |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |   |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |   |
| 6105 | Benefits - Admin                       | 146,879                | 147,975                              | 154,008                            |   |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |   |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |   |
| 6205 | Training                               |                        |                                      |                                    |   |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |   |
| 6220 | Temporary Help                         |                        |                                      |                                    |   |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |   |
| 7020 | Legal - General                        |                        |                                      |                                    |   |
| 7030 | Audit                                  |                        |                                      |                                    |   |
| 7040 | Other Professional Fees                | 272,949                | 249,543                              | 378,500                            | 1 |
| 7047 | Prof Service-Grant Recovery            |                        |                                      |                                    |   |
| 7110 | Conference - Employee                  |                        |                                      |                                    |   |
| 7115 | Conference - Directors                 |                        |                                      |                                    |   |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |   |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |   |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |   |
| 7220 | CUWA Participation                     |                        |                                      |                                    |   |
| 7240 | AWWARF Participation                   |                        |                                      |                                    |   |
| 7250 | CDR Participation                      |                        |                                      |                                    |   |
| 7310 | Office Maintenance                     |                        |                                      |                                    |   |
| 7320 | Rents & Leases                         |                        |                                      |                                    |   |
| 7330 | Office Supplies                        |                        |                                      |                                    |   |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |   |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |   |
| 7360 | Reproduction Expense                   | 76,500                 | 70,000                               | 77,500                             | 2 |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |   |
| 7430 | Software Purchase                      |                        |                                      |                                    |   |
| 7440 | Software Support                       |                        |                                      |                                    |   |
| 7450 | Software Development                   |                        |                                      |                                    |   |
| 7510 | Site Maintenance                       |                        |                                      |                                    |   |
| 7450 | Computers and Equipment                |                        |                                      |                                    |   |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |   |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |   |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |   |
| 7620 | Insurance Expense                      |                        |                                      |                                    |   |
| 7640 | Utilities - Telephone                  | 400                    | 500                                  | 475                                |   |
| 7650 | Bank Fees                              |                        |                                      |                                    |   |
| 7670 | Miscellaneous Expenses                 | 22,700                 | 20,100                               | 16,600                             | 3 |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |   |
|      | <b>Total Expenditure</b>               | <b>1,006,360</b>       | <b>965,501</b>                       | <b>1,140,950</b>                   |   |

1 Public Affairs Activities:

|                                    |            |
|------------------------------------|------------|
| • Resolutions/Proclamations        | \$ 5,000   |
| • Consumer Confidence Reports      | \$ 50,000  |
| • Delta Conveyance Program Support | \$ 30,000  |
| • Wyland Mayors Challenge          | \$ 10,000  |
| • Scouts Program                   | \$ 7,500   |
| • Education Initiatives            | \$ 35,000  |
| Subtotal                           | \$ 137,500 |

Communications Plan Activities:

|   |            |
|---|------------|
| • Strategic Digital Outreach  | \$ 95,000  |
| • Advertising   | \$ 20,000  |
| • Website Refresh   | \$ 50,000  |
| • Polling Public Sentiment Analysis   | \$ 25,000  |
| • Special events(OC Water summit, WPD Reg/AV support, Poster Slogan awards, event displays) | \$ 51,000  |
| Subtotal  | \$ 241,000 |
| Total   | \$ 378,500 |

2 • Promotional Items, Branded Materials

|                                       |           |
|---------------------------------------|-----------|
| • Info Items Handouts, Books, Folders | \$ 45,000 |
|                                       | \$ 32,500 |
|                                       | \$ 77,500 |

3 • Ricki Maint and Repair

|                                |           |
|--------------------------------|-----------|
| • Sponsorship Contingency Fund | \$ 2,000  |
| • Storage Facility             | \$ 5,000  |
| • Science Fair Sponsorship     | \$ 3,500  |
| • Member Agency Workshops PAW  | \$ 100    |
|                                | \$ 6,000  |
|                                | \$ 16,600 |

**Water Use Efficiency  
(Core)  
35**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 157,145                | 217,151                              | 186,878                            |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 47,444                 | 71,899                               | 61,206                             |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                | 255,000                | 255,000                              | 230,000                            |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 6,000                  | 6,000                                | 6,000                              |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | 465,589                | 550,050                              | 484,084                            |

- 1 • General Research \$ 75,000
- Water Loss Control Work Grp \$ 55,000
- WLC Business Plan Implement \$ 25,000
- Aerial Imagery & LiDAR Study \$ 75,000
- \$ 230,000

**General Finance**  
**41**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 399,902                | 418,972                              | 407,817                            |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 129,740                | 138,832                              | 132,175                            |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  | 30,220                 | 57,566                               | 35,000                             |
| 7040 | Other Professional Fees                | 22,950                 | 8,453                                | 25,950                             |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 1,000                  | 500                                  | 1,000                              |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | <b>583,812</b>         | <b>624,322</b>                       | <b>601,942</b>                     |

|                          |                  |
|--------------------------|------------------|
| 1 • Annual Audit         | \$ 25,000        |
| • Single Audit           | \$ 5,000         |
| • WUE Grant Review       | \$ 5,000         |
|                          | <u>\$ 35,000</u> |
| 2 • Custodial Bank fees  | \$ 6,500         |
| • Financial Consulting   | \$ 15,000        |
| • OPEB Actuarial         | \$ 3,750         |
| • CalPERS GASB 68 Report | \$ 700           |
|                          | <u>\$ 25,950</u> |

**Information Technology**  
**45**

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |   |  |          |
|------|--|------------------------|--------------------------------------|------------------------------------|---|--|----------|
| 6010 | Salaries & Wages - Admin               | 126,298                | 127,868                              | 135,448                            | 1 • Computer, iPad, Server hardware maintenance               | \$ 7,000   |          |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |   |  |          |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    | 2 • Various software upgrades and license                     | \$ 92,793  |          |
| 6105 | Benefits - Admin                       | 45,687                 | 45,848                               | 46,616                             |   |  |          |
| 6115 | Benefits - Directors                   |                        |                                      |                                    | 3 • Cisco Smartnet for Phone system (hardware and software)   |  |          |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    | • Cisco Smartnet for POE and non-POE switches                 |  |          |
| 6205 | Training                               |                        |                                      |                                    | • Cisco Smartnet for Voice Gateway/Router                     | \$ 5,200   |          |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    | • Cisco Smartnet for Firewall                                 |  |          |
| 6220 | Temporary Help                         |                        |                                      |                                    | • Wireless APs and router                                     |  |          |
| 7010 | Outside Consulting Services            |                        |                                      |                                    | • ECS Laserfiche annual support                               | \$ 5,500   |          |
| 7020 | Legal - General                        | -                      | 2,821                                |                                    | • Laserfiche WORM Storage Cloud backup                        | \$ 1,100   |          |
| 7030 | Audit                                  |                        |                                      |                                    | • Mwdoc Website Support (LA Design Studio)                    | \$ 15,000  |          |
| 7040 | Other Professional Fees                |                        |                                      |                                    | • Mwdoc.com Web hosting service                               |  |          |
| 7110 | Conference - Employee                  |                        |                                      |                                    | • Arcserv UDP license renewal (11 licenses)                   | \$ 3,300   |          |
| 7115 | Conference - Directors                 |                        |                                      |                                    | • Support for Recruiting Insight Software for HR              | \$ 5,000   |          |
| 7150 | Travel & Accommodations - Employee     |                        |                                      |                                    | • ACT!  | \$ 2,000   |          |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    | • Exchange + AD monitoring software (renew in May)            | \$ 2,000   |          |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    | • Annual support for Finance AccuFund software                | \$ 9,695   |          |
| 7220 | CUWA Participation                     |                        |                                      |                                    | • Exchange online annual licenses                             | \$ 4,000   |          |
| 7240 | AWWARF Participation                   |                        |                                      |                                    | • Tracker investment software usage cost                      | \$ 2,820   |          |
| 7250 | CDR Participation                      |                        |                                      |                                    |   | \$ 55,615  |          |
| 7310 | Office Maintenance                     |                        |                                      |                                    |   |  |          |
| 7320 | Rents & Leases                         |                        |                                      |                                    | 4 • RICOH color printer annual maintenance (3/19/21-3/19/22)  | \$ 350   |          |
| 7330 | Office Supplies                        |                        |                                      |                                    | • Replace 2 Department network printers                       | \$ 2,000   |          |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    | • Maintenance for Plotter                                     | \$ 600   |          |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    | • 10 laptops to replace WEROC borrowed laptops                | \$ 9,000   |          |
| 7360 | Reproduction Expense                   |                        |                                      |                                    | • 10 Replacement Computers with monitors or laptops for Staff | \$ 15,000  |          |
| 7410 | Computers & Peripherals Maint          | 8,000                  | 8,000                                | 7,000                              | 1   | • Cloud hybrid backup storage                                    | \$ 4,000 |
| 7430 | Software Purchase                      | 33,940                 | 76,940                               | 92,793                             | 2   | • Virtual office for District Diaster Recovery center (per year) | \$ 6,500 |
| 7440 | Software Support                       | 48,640                 | 48,640                               | 55,615                             | 3   | • Replace 3 laptops for Staff                                    | \$ 4,500 |
| 7510 | Site Maintenance                       |                        |                                      |                                    |   | \$ 43,950  |          |
| 7450 | Computers and Equipment                | 23,450                 | 23,450                               | 43,950                             | 4   |  |          |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |   |  |          |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    | 5 • Miscellaneous expenses                                    | \$ 2,000   |          |
| 7615 | Toll Road Charges                      |                        |                                      |                                    | • Amazon Cloud Cam annual plan                                | \$ 70  |          |
| 7620 | Insurance Expense                      |                        |                                      |                                    |   | \$ 2,070   |          |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |   |  |          |
| 7650 | Bank Fees                              |                        |                                      |                                    |   |  |          |
| 7670 | Miscellaneous Expenses                 | 2,070                  | 2,070                                | 2,070                              | 5   |  |          |
| 8810 | Capital Acquisition                    | 24,000                 | 24,000                               | -                                  |   |  |          |
|      | <b>Total Expenditure</b>               | <b>312,086</b>         | <b>359,637</b>                       | <b>383,491</b>                     |   |  |          |

**Water Use Efficiency  
(choice)  
62**

|      |                           | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue            | 844,401                | 803,364                              | 831,328                            |
| 4705 | Prior Year Carry over     | 70,731                 |                                      |                                    |
|      | Choice billing over/under |                        | 209,856                              |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      | <b>Total Revenue</b>      | 915,132                | 1,013,220                            | 831,328                            |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2022 to reflect the new budget year charges plus/minus prior year over/under.

|      |  | FY 2020-2021<br>PROPOSED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin                   | 431,097                            | 499,047                              | 388,480                            |
| 6012 | Salaries & Benefits - Recovery from Grants | (18,665)                           | (30,874)                             | (20,000)                           |
| 6090 | Directors Compensation - MWDOC             |                                    |                                      |                                    |
| 6095 | Directors Compensation - MWD               |                                    |                                      |                                    |
| 6105 | Benefits - Admin                           | 128,773                            | 138,177                              | 113,498                            |
| 6111 | Overhead Reimbursement                     | 240,184                            | 273,369                              | 215,850                            |
| 6115 | Benefits - Directors                       |                                    |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees     |                                    |                                      |                                    |
| 6205 | Training                                   |                                    |                                      |                                    |
| 6210 | Tuition Reimbursement                      |                                    |                                      |                                    |
| 6220 | Temporary Help                             |                                    |                                      |                                    |
| 7010 | Outside Consulting Services                |                                    |                                      |                                    |
| 7020 | Legal - General                            |                                    |                                      |                                    |
| 7030 | Audit                                      |                                    |                                      |                                    |
| 7040 | Other Professional Fees                    | 127,100                            | 127,100                              | 127,100                            |
| 7110 | Conference - Employee                      |                                    |                                      |                                    |
| 7115 | Conference - Directors                     |                                    |                                      |                                    |
| 7150 | Travel & Accomodations - Employee          |                                    |                                      |                                    |
| 7155 | Travel & Accomodations - Director          |                                    |                                      |                                    |
| 7210 | Membership / Sponsorship                   |                                    |                                      |                                    |
| 7250 | CDR Participation                          |                                    |                                      |                                    |
| 7310 | Office Maintenance                         |                                    |                                      |                                    |
| 7320 | Rents & Leases                             |                                    |                                      |                                    |
| 7330 | Office Supplies                            |                                    |                                      |                                    |
| 7340 | Postal / Mail Delivery                     | 643                                | 400                                  | 400                                |
| 7350 | Subscriptions / Books                      |                                    |                                      |                                    |
| 7360 | Reproduction Expense                       |                                    |                                      |                                    |
| 7410 | Computer & Peripherals Maint               |                                    |                                      |                                    |
| 7430 | Software Purchase                          |                                    |                                      |                                    |
| 7440 | Software Support                           |                                    |                                      |                                    |
| 7450 | Computers and Equipment                    |                                    |                                      |                                    |
| 7580 | Maintenance Expense                        |                                    |                                      |                                    |
| 7610 | Automotive / Mileage                       |                                    |                                      |                                    |
| 7615 | Toll Road Charges                          |                                    |                                      |                                    |
| 7620 | Insurance Expense                          |                                    |                                      |                                    |
| 7640 | Utilities - Telephone                      |                                    |                                      |                                    |
| 7650 | Bank Fees                                  |                                    |                                      |                                    |
| 7670 | Miscellaneous Expenses                     | 6,000                              | 6,000                                | 6,000                              |
| 8810 | Capital Acquisition                        |                                    |                                      |                                    |
|      | <b>Total Expenditure</b>                   | 915,132                            | 1,013,220                            | 831,328                            |

- 1 • Marketing of WUE programs \$ 40,000
- Residential Installation Verification Inspec \$ 50,000
- Droplet Rebate Processing & E-Signature \$ 37,100
- \$ 127,100

**School Program  
(choice)  
63**

|      |                           | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue            | 96,173                 | 96,173                               | 429,838                            |
| 4205 | School Contracts          | 120,895                | 120,895                              |                                    |
| 4705 | Prior Year Carry over     | 213,153                | 213,153                              |                                    |
|      | Choice billing over/under |                        | (49,297)                             |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      | <b>Total Revenue</b>      | 430,221                | 380,924                              | 429,838                            |

Choice billing over/under reflects revenue overage or shortfall to be reconciled with participating member agencies. Final charges will be revised by August 2022 to reflect the new budget year charges plus/minus prior year over/under.

|      |   | FY 2020-2021<br>PROPOSED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---|------------------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin                  | 6,559                              | 6,064                                | 6,441                              |
| 6105 | Benefits - Admin                          | 2,216                              | 1,951                                | 2,060                              |
| 6111 | Overhead Reimbursement                    | 3,765                              | 3,438.61                             | 3,656                              |
| 6115 | Benefits - Directors                      |                                    |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees    |                                    |                                      |                                    |
| 6205 | Training                                  |                                    |                                      |                                    |
| 6210 | Tuition Reimbursement                     |                                    |                                      |                                    |
| 6220 | Temporary Help                            |                                    |                                      |                                    |
| 7010 | Outside Consulting Services               |                                    |                                      |                                    |
| 7020 | Legal - General                           |                                    |                                      |                                    |
| 7030 | Audit                                     |                                    |                                      |                                    |
| 7040 | Other Professional Fees                   |                                    |                                      |                                    |
| 7040 | Other Professional Fees - School Programs | 417,681                            | 369,470                              | 417,681                            |
| 7110 | Conference - Employee                     |                                    |                                      |                                    |
| 7115 | Conference - Directors                    |                                    |                                      |                                    |
| 7150 | Travel & Accommodations - Employee        |                                    |                                      |                                    |
| 7155 | Travel & Accommodations - Director        |                                    |                                      |                                    |
| 7210 | Membership / Sponsorship                  |                                    |                                      |                                    |
| 7250 | CDR Participation                         |                                    |                                      |                                    |
| 7310 | Office Maintenance                        |                                    |                                      |                                    |
| 7320 | Rents & Leases                            |                                    |                                      |                                    |
| 7330 | Office Supplies                           |                                    |                                      |                                    |
| 7340 | Postal / Mail Delivery                    |                                    |                                      |                                    |
| 7350 | Subscriptions / Books                     |                                    |                                      |                                    |
| 7360 | Reproduction Expense                      |                                    |                                      |                                    |
| 7410 | Computer & Peripherals Maint              |                                    |                                      |                                    |
| 7430 | Software Purchase                         |                                    |                                      |                                    |
| 7440 | Software Support                          |                                    |                                      |                                    |
| 7450 | Computers and Equipment                   |                                    |                                      |                                    |
| 7580 | Maintenance Expense                       |                                    |                                      |                                    |
| 7610 | Automotive / Mileage                      |                                    |                                      |                                    |
| 7615 | Toll Road Charges                         |                                    |                                      |                                    |
| 7620 | Insurance Expense                         |                                    |                                      |                                    |
| 7640 | Utilities - Telephone                     |                                    |                                      |                                    |
| 7650 | Bank Fees                                 |                                    |                                      |                                    |
| 7670 | Miscellaneous Expenses                    |                                    |                                      |                                    |
| 8810 | Capital Acquisition                       |                                    |                                      |                                    |
|      | <b>Total Expenditure</b>                  | 430,221                            | 380,924                              | 429,838                            |

- 1 • High Schools \$ 63,930
- Elementary Schools \$ 288,310
- Middle Schools \$ 65,441
- \$ 417,681**

**Water Loss Control  
(choice)  
70**

|      |                           | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4215 | Choice Revenue            | 291,317                | 291,317                              | 496,786                            |
| 4705 | Prior Year Carry over     |                        |                                      |                                    |
|      | Choice billing over/under |                        | 54,786                               |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      | <b>Total Revenue</b>      | 291,317                | 346,103                              | 496,786                            |

|      |  | FY 2020-2021<br>PROPOSED<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 111,226                            | 106,567                              | 198,797                            |
| 6012 | Salaries & Wages - Reimb. from Grants  |                                    |                                      |                                    |
| 6090 | Directors Compensation - MWDOC         |                                    |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                                    |                                      |                                    |
| 6105 | Benefits - Admin                       | 32,075                             | 34,503                               | 65,373                             |
| 6111 | Overhead Reimbursement                 | 61,476                             | 60,519                               | 113,593                            |
| 6115 | Benefits - Directors                   |                                    |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                                    |                                      |                                    |
| 6205 | Training                               | 2,000                              | 2,000                                | 8,000                              |
| 6210 | Tuition Reimbursement                  |                                    |                                      |                                    |
| 6220 | Temporary Help                         |                                    |                                      |                                    |
| 7010 | Outside Consulting Services            |                                    |                                      |                                    |
| 7020 | Legal - General                        |                                    |                                      |                                    |
| 7030 | Audit                                  |                                    |                                      |                                    |
| 7040 | Other Professional Fees                | 65,000                             | 124,200                              | 55,000                             |
| 7110 | Conference - Employee                  |                                    |                                      |                                    |
| 7115 | Conference - Directors                 |                                    |                                      |                                    |
| 7150 | Travel & Accomodations - Employee      |                                    |                                      |                                    |
| 7155 | Travel & Accomodations - Director      |                                    |                                      |                                    |
| 7210 | Membership / Sponsorship               |                                    |                                      |                                    |
| 7220 | CUWA Participation                     |                                    |                                      |                                    |
| 7240 | AAWARF Participation                   |                                    |                                      |                                    |
| 7250 | CDR Participation                      |                                    |                                      |                                    |
| 7310 | Office Maintenance                     |                                    |                                      |                                    |
| 7320 | Rents & Leases                         |                                    |                                      |                                    |
| 7330 | Office Supplies                        |                                    |                                      |                                    |
| 7332 | Supplies - Water Loss Control          | 4,000                              | 4,000                                | 4,000                              |
| 7340 | Postal / Mail Delivery                 |                                    |                                      |                                    |
| 7350 | Subscriptions / Books                  |                                    |                                      |                                    |
| 7360 | Reproduction Expense                   |                                    |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                                    |                                      |                                    |
| 7430 | Software Purchase                      | 2,100                              | 2,300                                | 2,300                              |
| 7440 | Software Support                       |                                    |                                      |                                    |
| 7450 | Computers and Equipment                | -                                  |                                      |                                    |
| 7510 | Site Maintenance                       |                                    |                                      |                                    |
| 7580 | Maintenance Expense                    |                                    |                                      |                                    |
| 7610 | Automotive / Mileage                   |                                    |                                      |                                    |
| 7612 | Vehicle Expense                        | 5,800                              | 4,343                                | 7,343                              |
| 7615 | Toll Road Charges                      | 200                                | 500                                  | 1,200                              |
| 7620 | Insurance Expense                      |                                    |                                      |                                    |
| 7640 | Utilities - Telephone                  | 1,440                              | 1,170                                | 2,900                              |
| 7650 | Bank Fees                              |                                    |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 6,000                              | 6,000                                | 6,000                              |
| 8410 | Overhead Reimbursement                 |                                    |                                      |                                    |
| 8610 | Depreciation Expense                   |                                    |                                      |                                    |
| 8710 | Election Expenses                      |                                    |                                      |                                    |
| 8810 | Capital Acquisition                    |                                    |                                      | 32,280                             |
|      | <b>Total Expenditure</b>               | 291,317                            | 346,103                              | 496,786                            |

1 • Meter Testing \$ 35,000  
 • USA Leak detection \$ 20,000  
\$ 55,000

2 • Vehicle Fuel & Oil \$ 7,000  
 • Auto Insurance \$ 343  
\$ 7,343

3 • Leak Det. Equip \$ 32,280  
 (3XSewerin Aqua Test  
 T10 Ground Mic's)

**WEROC**  
**25**

|      |                                  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|----------------------------------|------------------------|--------------------------------------|------------------------------------|
| 4320 | MWDOC Contribution to Operations | 260,346                | 260,346                              | 296,290                            |
| 4210 | WEROC Contracts                  | 260,346                | 260,346                              | 269,651                            |
|      |                                  |                        |                                      |                                    |
| 4205 |                                  |                        |                                      |                                    |
| 4230 | Reimbursements                   |                        |                                      |                                    |
| 4240 |                                  |                        |                                      |                                    |
| 4410 |                                  |                        |                                      |                                    |
| 4805 |                                  |                        |                                      |                                    |
|      | <b>TOTAL WEROC Revenue</b>       | <b>520,692</b>         | <b>520,692</b>                       | <b>565,941</b>                     |

|                           |    |         |
|---------------------------|----|---------|
| 1 • OCSD                  | \$ | 52,852  |
| • SOCWA                   | \$ | 20,493  |
| • OCWD                    | \$ | 134,826 |
| • 3 Cities -- \$20,493/ea | \$ | 61,480  |
|                           | \$ | 269,651 |

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 350,504                | 334,065                              | 374,337                            |
| 6012 | Salaries & Benefits - Reimbursed       | (11,750)               |                                      |                                    |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 125,727                | 125,379                              | 132,314                            |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               | 8,200                  | 6,150                                | 8,200                              |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        |                        |                                      |                                    |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7110 | Conference - Employee                  | 3,800                  | 3,176                                | 3,200                              |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accommodations - Employee     | 4,750                  | 4,227                                | 9,500                              |
| 7155 | Travel & Accommodations - Director     |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               | 850                    | 889                                  | 880                                |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office & Radio Supplies                | 1,500                  | 900                                  | 1,000                              |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   | 1,000                  | 250                                  | 250                                |
| 7410 | Computer & Peripherals Maint           | 5,060                  | 5,040                                | 5,060                              |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       | 9,300                  | 9,481                                | 9,800                              |
| 7450 | Computers and Equipment                |                        | 280                                  | -                                  |
| 7510 | Site Maintenance                       | 700                    | 640                                  | 700                                |
| 7580 | Maintenance - Generators               | 1,000                  | 980                                  | 1,000                              |
| 7581 | Maintenance - Radios                   | 2,000                  | 1,900                                | 2,000                              |
| 7582 | Maintenance - EOC's                    | 2,000                  | 2,200                                | 2,200                              |
| 7610 | Automotive / Mileage                   | 2,000                  | 1,158                                | 1,500                              |
| 7615 | Toll Road Charges                      | 50                     | -                                    | -                                  |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  | 10,000                 | 9,900                                | 10,000                             |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 | 1,001                  | 1,400                                | 1,000                              |
| 7671 | Miscellaneous Training                 | 3,000                  | 3,100                                | 3,000                              |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | Capital Expenditures                   |                        |                                      |                                    |
|      | <b>TOTAL Expenditures</b>              | <b>520,692</b>         | <b>511,115</b>                       | <b>565,941</b>                     |

|   |                           |
|---|---------------------------|
| 2 | 2 Cert Meetings Exercises |
| 3 | 3 • See Exhibit E         |
| 4 | 4 • See Exhibit D         |

**AMP Proceeds Agreement Administration**  
**61**

|      |                           | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|---------------------------|------------------------|--------------------------------------|------------------------------------|
| 4020 | Interest Revenue          |                        |                                      |                                    |
| 4050 | O & M Maintenance Deposit |                        |                                      |                                    |
| 4230 | Reimbursement             | 11,622                 | 4,128                                | 4,567                              |
| 4680 | Miscellaneous Income      |                        |                                      |                                    |
|      | Prior Year Carryover      |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      |                           |                        |                                      |                                    |
|      | <b>Total Revenue</b>      | 11,622                 | 4,128                                | 4,567                              |

|      |  | FY 2021-2022<br>BUDGET | FY 2021-2022<br>PROJECTED<br>ACTUALS | FY 2022-2023<br>PROPOSED<br>BUDGET |
|------|--|------------------------|--------------------------------------|------------------------------------|
| 6010 | Salaries & Wages - Admin               | 3,238                  | 3,251                                | 3,596                              |
| 6090 | Directors Compensation - MWDOC         |                        |                                      |                                    |
| 6095 | Directors Compensation - MWD           |                        |                                      |                                    |
| 6105 | Benefits - Admin                       | 883                    | 876                                  | 971                                |
| 6115 | Benefits - Directors                   |                        |                                      |                                    |
| 6120 | Health Insurance Coverage for Retirees |                        |                                      |                                    |
| 6205 | Training                               |                        |                                      |                                    |
| 6210 | Tuition Reimbursement                  |                        |                                      |                                    |
| 6220 | Temporary Help                         |                        |                                      |                                    |
| 7010 | Outside Consulting Services            |                        |                                      |                                    |
| 7020 | Legal - General                        | 6,000                  | -                                    | -                                  |
| 7030 | Audit                                  |                        |                                      |                                    |
| 7040 | Other Professional Fees                |                        |                                      |                                    |
| 7110 | Conference - Employee                  |                        |                                      |                                    |
| 7115 | Conference - Directors                 |                        |                                      |                                    |
| 7150 | Travel & Accomodations - Employee      |                        |                                      |                                    |
| 7155 | Travel & Accomodations - Director      |                        |                                      |                                    |
| 7210 | Membership / Sponsorship               |                        |                                      |                                    |
| 7220 | CUWA Participation                     |                        |                                      |                                    |
| 7240 | AAWARF Participation                   |                        |                                      |                                    |
| 7250 | CDR Participation                      |                        |                                      |                                    |
| 7310 | Office Maintenance                     |                        |                                      |                                    |
| 7320 | Rents & Leases                         |                        |                                      |                                    |
| 7330 | Office Supplies                        |                        |                                      |                                    |
| 7340 | Postal / Mail Delivery                 |                        |                                      |                                    |
| 7350 | Subscriptions / Books                  |                        |                                      |                                    |
| 7360 | Reproduction Expense                   |                        |                                      |                                    |
| 7410 | Computer & Peripherals Maint           |                        |                                      |                                    |
| 7430 | Software Purchase                      |                        |                                      |                                    |
| 7440 | Software Support                       |                        |                                      |                                    |
| 7450 | Computers and Equipment                |                        |                                      |                                    |
| 7580 | Maintenance Expense                    |                        |                                      |                                    |
| 7610 | Automotive / Mileage                   |                        |                                      |                                    |
| 7615 | Toll Road Charges                      |                        |                                      |                                    |
| 7620 | Insurance Expense                      |                        |                                      |                                    |
| 7640 | Utilities - Telephone                  |                        |                                      |                                    |
| 7650 | Bank Fees                              |                        |                                      |                                    |
| 7670 | Miscellaneous Expenses                 |                        |                                      |                                    |
| 8810 | Capital Acquisition                    |                        |                                      |                                    |
|      | <b>Total Expenditure</b>               | 10,121                 | 4,128                                | 4,567                              |

**Exhibit D**

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY  
Proposed District Participation Costs  
Fiscal Year 2022-2023**

|   | <b>Budget<br/>FY 2021-2022</b> | <b>Projected<br/>FY 2021-2022<br/>Actuals</b> | <b>Budget<br/>FY 2022-2023</b> | <b>Approval included in<br/>Budget Approval</b> |
|---|--------------------------------|---|--------------------------------|---|
| <b>Required Participation or Service</b>                      |                                |   |                                |   |
| LAFCO   | \$ 37,500                      | \$ 36,716                                     | \$ 36,716                      | √   |
| <b>Subtotal Cost Center 11</b>                                | <b>\$ 37,500</b>               | <b>\$ 36,716</b>                              | <b>\$ 36,716</b>               |   |
| Association of Calif. Water Agencies (ACWA)                   | \$ 23,000                      | \$ 23,000                                     | \$ 23,000                      | √   |
| South OC Watershed Management Area Dues                       | \$ 10,800                      | \$ 10,800                                     | \$ 11,250                      | √   |
| <b>Subtotal Cost Center 12</b>                                | <b>\$ 33,800</b>               | <b>\$ 33,800</b>                              | <b>\$ 34,250</b>               |   |
| <br>  |                                |   |                                |   |
| <b>Subtotal - Required Participation or Service</b>           | <b>\$ 71,300</b>               | <b>\$ 70,516</b>                              | <b>\$ 70,966</b>               |   |
| <b>Elective Participation</b>                                 |                                |   |                                |   |
| Colorado River Water Users Assn. (CRWUA 2-Directors)          | \$ 60                          | \$ 60   | \$ 60                          | √   |
| Orange County Water Association (OCWA 4 Directors)            | \$ 280                         | \$ 280  | \$ -                           | √   |
| <b>Subtotal Cost Center 11</b>                                | <b>\$ 340</b>                  | <b>\$ 340</b>                                 | <b>\$ 60</b>                   |   |
| Association of California Cities- Orange County (ACCOG)       | \$ 5,100                       | \$ 5,100                                      | \$ 5,100                       | √   |
| American Water Works Association (AWWA)                       | \$ 1,800                       | \$ 1,800                                      | \$ 1,800                       | √   |
| Association of Metropolitan Water Agencies (AMWA)             | \$ 21,876                      | \$ 21,876                                     | \$ 21,876                      | √   |
| CA Chamber of Commerce (HR California)                        | \$ 580                         | \$ 580  | \$ 580                         | √   |
| Cal Desal   | \$ 5,100                       | \$ 5,000                                      | \$ 5,100                       | √   |
| California Association of Public Information Officers (CAPIO) | \$ 840                         | \$ 275  | \$ 825                         | √   |
| California Environmental Literacy Initiative                  | \$ -                           | \$ -  | \$ 600                         | √   |
| California Municipal Treasurers Association (CMTA)            | \$ 175                         | \$ 175  | \$ 175                         | √   |
| California Municipal Utilities Association (CMUA)             | \$ 6,480                       | \$ 6,480                                      | \$ 6,480                       | √   |
| California Society of Municipal Finance Officers (CSMFO)      | \$ 120                         | \$ 120  | \$ 120                         | √   |
| California Special Districts Association (CSDA)               | \$ 8,100                       | \$ 8,100                                      | \$ 8,100                       | √   |
| California Water Efficiency Partnership (CalWEP)              | \$ 6,100                       | \$ 6,100                                      | \$ 6,030                       | √   |
| California Water, Energy and Education Alliance (CWEEA)       | \$ -                           | \$ -  | \$ 1,200                       | √   |
| Colorado River Water Users Assn.                              | \$ 92                          | \$ 92   | \$ 100                         | √   |
| Department of Water Resources Education Committee             | \$ -                           | \$ -  | \$ 1,500                       | √   |
| Government Finance Officers Association (GFOA)                | \$ 170                         | \$ 170  | \$ 170                         | √   |
| Indep. Special Districts of Or. Co. (ISDOC)                   | \$ 50                          | \$ 50   | \$ 50                          | √   |
| International Association of Business Communicators (IABC)    | \$ 375                         | \$ 375  | \$ 375                         | √   |
| International Personnel Management Association (IPMA)         | \$ 60                          | \$ 60   | \$ 60                          | √   |
| National Water Resources Assn., Mun. Caucus                   | \$ 545                         | \$ 545  | \$ 545                         | √   |
| OC Chapter-Calif. Landscape Contractors Assoc.                | \$ 1,900                       | \$ 1,900                                      | \$ 2,250                       | √   |
| Orange County Business Council (OC Chamber)                   | \$ 5,250                       | \$ 5,250                                      | \$ 5,250                       | √   |
| Orange County Public Affairs Association (OCPAA)              | \$ 625                         | \$ 625  | \$ 625                         | √   |
| Orange County Water Association (OCWA)                        | \$ 115                         | \$ 115  | \$ 250                         | √   |
| Public Relations Society of America/O.C. (PRSA)               | \$ 1,632                       | \$ 335  | \$ 1,340                       | √   |
| Society of Human Resources Management (SHRM)                  | \$ 225                         | \$ 225  | \$ 229                         | √   |
| Southern California Personnel Management Assoc. (SCPMA)       | \$ 60                          | \$ 60   | \$ 60                          | √   |
| South Orange County Economic Coalition (SOCEC)                | \$ 1,630                       | \$ 1,630                                      | \$ 1,630                       | √   |
| Southern California Water Coalition (SCWC)                    | \$ 1,020                       | \$ 1,020                                      | \$ 1,020                       | √   |
| Urban Water Institute   | \$ 1,326                       | \$ 1,326                                      | \$ 1,326                       | √   |
| Water Environment Federation                                  | \$ 55                          | \$ 55   | \$ 55                          | √   |
| <b>Subtotal Cost Center 12</b>                                | <b>\$ 71,401</b>               | <b>\$ 69,439</b>                              | <b>\$ 74,821</b>               |   |
| <br>  |                                |   |                                |   |
| <b>Subtotal - Elective Participation</b>                      | <b>\$ 71,741</b>               | <b>\$ 69,779</b>                              | <b>\$ 74,881</b>               |   |
| International Association of Emergency Managers               | \$ 460                         | \$ 390  | \$ 390                         | √   |
| AWWA CA/NV Sec Spring 2023                                    |                                | 294   | \$ 196                         | √   |
| California Emergency Services Association                     | \$ 390                         | \$ 205  | \$ 294                         | √   |
| <b>WEROG Program Total</b>                                    | <b>850</b>                     | <b>889</b>                                    | <b>880</b>                     |   |
| <br>  |                                |   |                                |   |
| <b>GRAND TOTAL - General Fund</b>                             | <b>\$ 143,041</b>              | <b>\$ 140,295</b>                             | <b>\$ 145,847</b>              |   |

**Exhibit E**

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY  
Summary of Proposed Staff Registration & Travel Budget <sup>(1)</sup>  
Fiscal Year 2022-2023**

| <b>Conference / Meeting</b>   | <b>Location/Date/Staff</b>  | <b>Registration</b> | <b>Travel <sup>(1)</sup></b> | <b>Approval included in Budget Approval</b> |
|---|---|---------------------|------------------------------|---|
| Association of California Water Agencies (ACWA)                                 | DC Conference, July 12-14, 2022                                       | \$ 4,400            | \$ 8,100                     | √   |
|   | DC Conference, February 2023  | \$ 4,400            | \$ 10,800                    | √   |
|   | Fall Conference, Nov. 29 - Dec. 2, 2022, Indian Wells, Ca             | \$ 5,960            | \$ 4,000                     | √   |
|   | Spring Conference, TBD  | \$ 4,470            | \$ 6,000                     | √   |
|   | Region 10, TBD  | \$ 80               |                              | √   |
|   | Legislative Symposium, Sacramento, TBD                                | \$ 285              | \$ 600                       | √   |
| Association of California Cities- Orange County (ACCOC)                         | Sacramento, TBD   | \$ 1,600            | \$ 1,000                     | √   |
|   | Washington DC, TBD  | \$ 5,100            | \$ 3,000                     | √   |
| Association of Metropolitan Water Agencies (AMWA)                               | Misc. Conference TBD  | \$ 950              | \$ 1,800                     | √   |
|   | Water Policy Conference TBD   | \$ 950              | \$ 1,800                     | √   |
|   | Executive Mgmt Conference, Oct. 30-Nov.2, 2022, Savannah, Georgia     | \$ 950              | \$ 1,800                     | √   |
| American Water Works Association (AWWA)   | Cal Nevada Fall Conference, Oct 24-26, 2022 Sacramento, Ca            | \$ 1,750            | \$ 1,200                     | √   |
|   | Cal Nevada Section Annual Conference, San Diego, Ca TBD               | \$ 1,750            | \$ 1,600                     | √   |
|   | Sustainable Water Management TBD                                      | \$ 575              | \$ 1,200                     | √   |
| California Association of Public Information Officials (CAPIO)                  | Annual Conference, TBD  | \$ 1,120            | \$ 2,250                     | √   |
| Cal Desal   | Annual Conference, TBD  | \$ 250              | \$ 500                       | √   |
| California Environmental Literacy Initiative                                    | Sacramento Ca, TBD  |                     | \$ 1,500                     | √   |
| California Employees Public Retirement System (CalPERS)                         | Annual Employer Education Forum, 2022, November 1-3, 2022, Anaheim Ca | \$ 800              |                              | √   |
| California Municipal Utilities Association (CMUA) Capitol Days                  | Capital Days, Sacramento, TBD   | \$ 195              | \$ 800                       | √   |
| California Municipal Utilities Association (CMUA) Annual Conference             | Annual Conference, April 16-18, 2023, Sacramento, Ca                  | \$ 900              | \$ 800                       | √   |
| Colorado River Water Users Association (CRWUA)                                  | Annual Conference, December 14-16, 2022, Las Vegas, NV                | \$ 2,020            | \$ 2,400                     | √   |
| California Special Districts Association (CSDA)                                 | Legislative Days, May 2023, Sacramento, Ca                            | \$ 275              | \$ 800                       | √   |
|   | Annual Spring Conference, August 22-25, 2022, Palm Springs, Ca        | \$ 500              | \$ 800                       | √   |
| California Water Efficiency Partnership (CalWEP) Membership (fmr: CUWCC)        | Membership Meetings, 1=No. Cal & 2=So. Cal                            |                     | \$ 600                       | √   |
|   | Board Meetings, 2=No. Cal & 2=So. Cal                                 |                     | \$ 450                       | √   |
|   | Peer to Peer, TBD   | \$ 2,250            | \$ 2,925                     | √   |
| Department of Water Resources Education Committee                               | Sacramento, TBD   |                     | \$ 2,500                     | √   |
| Department of Water Resources (DWR)/State Water Resources Control Board (SWRCB) | Urban Advisory Group Meetings, Sacramento                             |                     | \$ 1,600                     | √   |
| Legislative Advocacy  | Sacramento  |                     | \$ 6,000                     | √   |
|   | Washington DC   |                     | \$ 8,000                     | √   |
| Liebert, Cassidy Whitmore   | Annual Public Sector Conference, TBD                                  | \$ 1,200            |                              | √   |
| Multi-State Salinity Coalition  | Annual Salinity Summit, February 2023, Las Vegas, NV                  | \$ 300              | \$ 800                       | √   |
| Orange County Business Council (OCBC)   | Advocacy, Sacramento, TBD   | \$ 900              | \$ 3,200                     | √   |
|   | Advocacy, DC, TBD   | \$ 3,600            | \$ 1,600                     | √   |
| Public Relations Society of America   | Annual Conference, TBD  | \$ 1,900            | \$ 1,000                     | √   |
| Urban Water Institute   | Fall Conference, TBD  | \$ 1,300            | \$ 400                       | √   |
|   | Spring Conference, TBD  | \$ 975              | \$ 1,500                     | √   |
| Water Smart Innovations   | Annual Conference, Las Vegas NV, TBD                                  | \$ 1,000            | \$ 3,000                     | √   |
| Miscellaneous*  |   | \$ 3,500            | \$ 4,000                     | √   |
|   | <b>General Fund Total **</b>  | <b>\$ 56,205</b>    | <b>\$ 90,325</b>             |   |
| <b>Conferences/Meetings/Trainings</b>   |   |                     |                              |   |
| International Assoc. of Emergency Managers                                      | Savannah, GA November 11-17, 2022                                     | \$ 1,500            | \$ 4,850                     | √   |
| California Emergency Services Association (Fall)                                | TBD Northern California   | \$ 1,200            | \$ 3,450                     | √   |
| AWWA CA/NV Section  | Spring 2023, TBD  | \$ 500              | \$ 1,200                     | √   |
|   | <b>WEROC Program Total</b>  | <b>\$ 3,200</b>     | <b>\$ 9,500</b>              |   |
| <b>PROPOSED GENERAL FUND BUDGET</b>   |   | <b>\$ 56,205</b>    | <b>\$ 90,325</b>             |   |

\* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.

\*\* Excludes automotive mileage.

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

**Exhibit F**

**MUNICIPAL WATER DISTRICT OF ORANGE COUNTY  
Summary of Proposed Board Registration & Travel Budget<sup>(1)</sup>  
Fiscal Year 2022-2023**

| <b>Conference</b>  | <b>Location/Date/Directors</b>                            | <b>Registration</b> | <b>Travel<sup>(1)</sup></b> | <b>Approval included in Budget Approval</b> |
|--|---|---------------------|-----------------------------|---|
| Association of California Water Agencies (ACWA)                          | DC Conference, July 12-14, 2022                           | \$ 2,200            | \$ 5,400                    | ✓   |
|  | DC Conference, February 2023                              | \$ 2,200            | \$ 5,400                    |   |
|  | Fall Conference, Indian Wells, Nov. 29 - December 2, 2022 | \$ 3,725            | \$ 2,500                    | ✓   |
|  | Spring Conference, TBD                                    | \$ 2,235            | \$ 3,000                    | ✓   |
|  | Region 10, TBD  | \$ 80               |                             | ✓   |
| Association of California Cities- Orange County (ACCOC)                  | Sacramento, TBD   | \$ 800              | \$ 500                      | ✓   |
|  | Washington DC, TBD  | \$ 2,550            | \$ 1,500                    | ✓   |
| American Water Works Association/Water Environment Federation (AWWA/WEF) | Utility Management Conference, TBD                        | \$ 875              | \$ 1,200                    | ✓   |
| Bond Buyers  | Conference, TBD   | \$ 300              | \$ 200                      | ✓   |
| California Special Districts Association (CSDA)                          | Legislative Days, Sacramento, May 2023                    | \$ 275              | \$ 800                      | ✓   |
| Cal Desal  | Annual Conference, TBD                                    | \$ 2,500            | \$ 2,500                    | ✓   |
| Colorado River Water Users Association(CRWUA)                            | Annual Conference, December 14-16, 2022, Las Vegas, NV    | \$ 1,515            | \$ 1,800                    | ✓   |
| Legislative Advocacy   | Sacramento  |                     | \$ 1,500                    | ✓   |
|  | Washington DC   |                     | \$ 2,000                    | ✓   |
| Orange County Business Council (OCBC)                                    | Advocacy Trip, Sacramento, TBD                            | \$ 950              | \$ 500                      | ✓   |
|  | Advocacy Trip-DC, TBD                                     | \$ 1,800            | \$ 800                      | ✓   |
| Urban Water Institute  | Fall Conference, TBD                                      | \$ 975              | \$ 300                      | ✓   |
|  | Spring Conference, TBD                                    | \$ 975              | \$ 1,500                    | ✓   |
| Miscellaneous*   |   | \$ 1,200            | \$ 1,500                    | ✓   |
| <b>TOTAL**</b>   |   | <b>\$ 25,155</b>    | <b>\$ 32,900</b>            |   |

**PROPOSED GENERAL FUND BUDGET**

|           |           |
|-----------|-----------|
| \$ 25,155 | \$ 32,900 |
|-----------|-----------|

\* Includes OCWA lunch meetings, ISDOC, OCBC, SCWC, League of Cities, Misc. Assoc/Committee meetings and related business meeting expenses.  
 \*\* Excludes automotive mileage.  
 (1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

## Exhibit G

### MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Proposed Total Membership that Includes Registration & Travel Costs<sup>(1)</sup> Fiscal Year 2022-2023

| Conference / Meeting  | Membership       | Registration     | Travel           | Total             |
|---|------------------|------------------|------------------|-------------------|
| American Water Works Assoc./Water Env. Federation (AWWA/WEF)  | \$ 1,855         | \$ 4,950         | \$ 5,200         | \$ 12,005         |
| Association of Calif. Water Agencies (ACWA)                   | \$ 23,000        | \$ 30,035        | \$ 45,800        | \$ 98,835         |
| Association of California Cities- Orange County (ACCOC)       | \$ 5,100         | \$ 10,050        | \$ 6,000         | \$ 21,150         |
| Association of Metropolitan Water Agencies (AMWA)             | \$ 21,876        | \$ 2,850         | \$ 5,400         | \$ 30,126         |
| Cal Desal   | \$ 5,100         | \$ 2,750         | \$ 3,000         | \$ 10,850         |
| California Association of Public Information Officers (CAPIO) | \$ 825           | \$ 1,120         | \$ 2,250         | \$ 4,195          |
| California Environmental Literacy Initiative                  | \$ 600           |                  | \$ 1,500         | \$ 2,100          |
| California Municipal Utilities Association (CMUA)             | \$ 6,480         | \$ 1,095         | \$ 1,600         | \$ 9,175          |
| California Special Districts Assn. (CSDA)                     | \$ 8,100         | \$ 1,050         | \$ 2,400         | \$ 11,550         |
| California Water Efficiency Partnership (CalWEP)              | \$ 6,030         | \$ 2,250         | \$ 3,975         | \$ 12,255         |
| Colorado River Water Users Assn. (CRWUA)                      | \$ 160           | \$ 3,535         | \$ 4,200         | \$ 7,895          |
| Department of Water Resources (DWR)                           | \$ 1,500         |                  | \$ 4,100         | \$ 5,600          |
| Orange County Business Council (OC Chamber)                   | \$ 5,250         | \$ 7,250         | \$ 6,100         | \$ 18,600         |
| Public Relations Society of America                           | \$ 1,340         | \$ 1,900         | \$ 1,000         | \$ 4,240          |
| Urban Water Institute   | \$ 1,326         | \$ 4,225         | \$ 3,700         | \$ 9,251          |
| <b>Grand Total for Memberships with Conferences/Travel:</b>   | <b>\$ 88,542</b> | <b>\$ 73,060</b> | <b>\$ 96,225</b> | <b>\$ 257,827</b> |

(1) Includes all modes of travel (except automotive mileage), room accommodations, meals, and related misc. expenses.

# Exhibit H

## MUNICIPAL WATER DISTRICT OF ORANGE COUNTY Schedule of Capital Expenditures Fiscal Year 2022-2023

|  | Proposed<br>Budget | Approval included in<br><u>Budget Approval</u> |
|--|--------------------|--|
| <b>Furniture and Fixtures- 19-8810:</b>                            |                    |  |
| MWDOC Office Improvements (Wall Displays, Copier, Kitchen Remodel) | \$ 76,000          | √  |
| <b>Subtotal 8810 Improvements</b>                                  | <b>\$ 76,000</b>   |  |
| <br><b>Building Improvements- 19-8811:</b>                         |                    |  |
| Shade Structures/Kitchen Remodel/Design Fees/Window Coverings      | \$ 246,600         | √  |
| <b>Subtotal 8811 Improvements</b>                                  | <b>\$ 246,600</b>  |  |
| <br><b>New Realized Costs - Cost Center 19</b>                     |                    |  |
|  | <b>\$ 322,600</b>  |  |
| <br><b>Water Loss Control- 70-8810:</b>                            |                    |  |
| Leak Det. Equip(3XSewerin Aqua Test T10 Ground Mic's)              | \$ 32,280          | √  |
| <b>Total - Cost Center 70</b>                                      | <b>\$ 32,280</b>   |  |

**Exhibit J  
Professional / Special Services Authorized  
Core Fund**

| Department  | Consultant  | Service   | Budget<br>FY 21-22 | Budget<br>FY 22-23 | * Approval<br>included in<br>Budget<br>Approval |
|---|---|---|--------------------|--------------------|---|
| <b>Engineering Expenses</b>                             |   |   |                    |                    |   |
| Planning & Operation<br>(21)                            | CDR   | GIS Retail & Division Boundary Corrections                          | \$ -               | \$ 15,000          | √   |
|   | CDM Smith   | Economic Studies/Reliability Study                                  | \$ 50,000          | \$ 100,000         | √   |
|   | (To be determined)  | On Call Work  | \$ 75,000          | \$ 10,000          |   |
|   | Hazen, Ed Means Consulting  | EOCF#2 Emergency Pilot  | \$ 75,000          | \$ 150,000         | √   |
| <b>Total Planning &amp; Operations Expenses</b>         |   |   | <b>\$ 200,000</b>  | <b>\$ 275,000</b>  |   |
| Met Issues & Special<br>Projects (23)                   | Ed Means Consulting   | Consulting on MET issues  | \$ 30,000          | \$ 25,000          | √   |
|   | (To be determined)  | Financial & Rate Consulting   | \$ 75,000          | \$ 35,000          |   |
|   | (To be determined)  | MET and Reliability Planning (IRP & Delta)                          | \$ 75,000          | \$ 50,000          |   |
|   | (To be determined)  | Financial Model for MWD   | \$ -               | \$ 25,000          |   |
| <b>Total MET Issues &amp; Special Projects Expenses</b> |   |   | <b>\$ 180,000</b>  | <b>\$ 135,000</b>  |   |
| <b>Total Engineering Expenses</b>                       |   |   | <b>\$380,000</b>   | <b>\$410,000</b>   |   |
| <b>Legal Expenses</b>                                   |   |   |                    |                    |   |
| Administration<br>(11 & 13)                             | Best, Best & Krieger  | General Legal Counsel Services                                      | \$ 200,000         | \$ 210,000         | √   |
|   | Aleshire & Wynder   | Legal Counsel Services Regarding San Diego CWA                      | \$ 15,000          | \$ 15,750          | √   |
|   | Best, Best & Krieger  | Labor Counsel Services  | \$ 10,000          | \$ 10,000          | √   |
| <b>Total Legal Expenses</b>                             |   |   | <b>\$225,000</b>   | <b>\$235,750</b>   |   |
| <b>Audit Expenses</b>                                   |   |   |                    |                    |   |
| Finance<br>(41)   | Vasquez & Company LLP   | Annual Financial Audit and Federal Single Audit                     | \$ 30,220          | \$ -               | √   |
|   | (To be determined)  | Annual Financial Audit and Federal Single Audit                     | \$ -               | \$ 35,000          |   |
| <b>Training</b>   |   |   |                    |                    |   |
| Administration<br>(13)                                  | Cal State University<br>Fullerton/Municipal Resources<br>Group/Centre for Organization<br>Effectiveness | Staff Development/Technical Training/Leadership<br>Training         | \$ 50,000          | \$ 45,000          | √   |
| <b>Professional Fees</b>                                |   |   |                    |                    |   |
| Administration<br>(12 & 13 & 19)                        | Economic Group Pension Services<br>(EGPS) formerly Dissinger<br>Associates                              | Pension Plan Administration   | \$ 4,000           | \$ 4,000           | √   |
|   | IGOE  | Cafeteria Plan Administration                                       | \$ 660             | \$ 700             | √   |
|   | Gladwell Services   | Records Management Consulting                                       | \$ 1,200           | \$ 1,200           | √   |
|   | Health Equity   | Health Equity   | \$ 100             | \$ 125             | √   |
| Governmental Affairs<br>(31)                            | BBK Legislation   | State Legislative Advocate  | \$ 96,000          | \$ 96,000          | √   |
|   | Lewis Consulting  | County Issues Consulting  | \$ 42,000          | \$ -               | √   |
|   | Soto Services   | Grant Research and Acquisition Assistance                           | \$ 39,000          | \$ 42,000          | √   |
|   | Ackerman  | Legal and Regulatory  | \$ 36,000          | \$ 42,000          | √   |
|   | Natural Resource Results  | Federal Legislative Advocate  | \$ 96,000          | \$ 96,000          | √   |
| Public Affairs<br>(32)                                  | Stetson Engineers   | Consumer Confidence Report (CCR) Technical<br>Water Quality Advisor | \$ 43,449          | \$ 50,000          | √   |
|   | So Cal Water Coalition  | Delta Conveyance Program Support                                    | \$ 30,000          | \$ 30,000          | √   |
|   | (To be determined)  | Collateral materials update and<br>resolutions/proclamations        | \$ 4,500           | \$ 5,000           |   |
|   | (To be determined)  | Event Registration Fees   | \$ 12,500          | \$ -               |   |
|   | Hashtag Pinpoint  | Strategic Digital Outreach Contract                                 | \$ 95,000          | \$ 95,000          | √   |
|   | (To be determined)  | CA Water, Energy & Education Alliance                               | \$ 5,000           | \$ -               |   |
|   | (To be determined)  | Polling Public Sentiment Analysis                                   | \$ -               | \$ 25,000          |   |
|   | (To be determined)  | Education Initiatives   | \$ -               | \$ 35,000          |   |
|   | (To be determined)  | Website Research  | \$ -               | \$ 50,000          |   |
|   | (To be determined)  | Wyland Mayors Challenge   | \$ 10,000          | \$ 10,000          |   |
|   | PSAV  | Special Events AV Support   | \$ 20,000          | \$ 51,000          | √   |
|   | (To be determined)  | Advertising   | \$ 20,000          | \$ 20,000          |   |
| (To be determined)                                      | Environmental Literacy Initiative   | \$ 25,000   | \$ -               |                    |   |
| (To be determined)                                      | Scouts Program  | \$ 7,500  | \$ 7,500           |                    |   |
| WUE - Core (35)   | (To be determined)  | General WUE Research  | \$ 75,000          | \$ 75,000          |   |
|   | Water Systems Optimization  | Water Loss Control Work Grp (WLC)                                   | \$ 55,000          | \$ 55,000          | √   |
|   | Water Systems Optimization  | WLC Business Plan Implementation                                    | \$ 25,000          | \$ 25,000          | √   |
|   | (To be determined)  | Water Conservation Potential Study                                  | \$ 100,000         | \$ -               |   |
|   | OC Data Acquisition P/S (OCDAP)   | Aerial Imagery and Landscape Measurement Project                    | \$ -               | \$ 75,000          | √   |
| Finance & IT<br>(41 & 45)                               | U.S. Bank   | Custodial Bank fees   | \$ 6,500           | \$ 6,500           | √   |
|   | CalPERS   | CalPERS GASB 68 Report  | \$ 700             | \$ 700             | √   |
|   | Davis Farr  | Financial Consulting  | \$ 15,000          | \$ -               | √   |
|   | (To be determined)  | Financial Consulting  | \$ -               | \$ 15,000          |   |
|   | Demsey Filliger & Assoc., LLC   | OPEB Actuarial  | \$ 750             | \$ 3,750           | √   |
| <b>Total Professional Fees</b>                          |   |   | <b>\$865,859</b>   | <b>\$916,475</b>   |   |

\* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

**Exhibit J1  
Professional / Special Services Authorized  
Choice Funds**

| Department                           | Consultant                      | Service  | Budget<br>FY 21-22 | Budget<br>FY 22-23 | * Approval<br>included in<br>Budget<br>Approval |
|--------------------------------------|---------------------------------|--|--------------------|--------------------|---|
| <b>Training</b>                      |                                 |  |                    |                    |   |
| <b>Water Loss Control<br/>(70)</b>   | (To be determined)              | Water lost training                                  | \$ 2,000           | \$ 8,000           | √   |
| <b>Professional Fees</b>             |                                 |  |                    |                    |   |
| <b>Water Loss Control<br/>(70)</b>   | USA Leak Detection              | Leak Detection                                       |                    | \$ 20,000          | √   |
|                                      | Westerley & McCall's            | Meter Accuracy Testing                               | \$ 65,000          | \$ 35,000          | √   |
| <b>Water Use Efficiency<br/>(62)</b> | Various Printers                | Printing of marketing materials for all WUE programs | \$ 40,000          | \$ 40,000          | √   |
|                                      | Droplet                         | Web Based Rebate Processing Platform (Turf & Drip)   | \$ 30,000          | \$ 30,000          | √   |
|                                      | Droplet                         | E-Signature Rebate Processing                        | \$ 7,100           | \$ 7,100           | √   |
|                                      | Mission Resource Cnsvr District | Residential Installation Verification Inspections    | \$ 50,000          | \$ 50,000          | √   |
| <b>School Program (63)</b>           | Discovery Cube/Shows That       | Assemblies (Elementary School)                       | \$ 290,807         | \$ 288,310         | √   |
|                                      | Bolsa Chica Conservancy         | Assemblies (High School)                             | \$ 66,142          | \$ 63,930          | √   |
|                                      | Discovery Cube                  | Assemblies (Middle School)                           | \$ 45,709          | \$ 65,441          | √   |
| <b>Total Professional Fees</b>       |                                 |  | <b>\$ 594,758</b>  | <b>\$ 579,781</b>  |   |

\* Approval of the budget constitutes authorization for spending within the policy guidelines set out in Chapter 8, Contracts section of the Administrative code including authorization limitations. A check mark indicates final board approval of the expenditure.

**Municipal Water District of Orange County  
Fiscal Year 2021-2022 Consolidated Budget Summary**

|  | <b>Core &amp; Choice</b> | <b>Water Fund</b>               | <b>WUE Grants<br/>and Outside<br/>Funding</b> | <b>WEROC</b>   | <b>AMP Proceeds<br/>Agreement<br/>Administration</b> | <b>Total with<br/>Inter-Fund<br/>Transfers</b> | <b>Less<br/>Inter-Fund<br/>Transfers <sup>(1)</sup></b> | <b>Consolidated<br/>Budget Total</b> |
|--|--------------------------|---------------------------------|---|----------------|--|--|---|--------------------------------------|
| <b>Revenues:</b>                           |                          |                                 |   |                |  |  |   |                                      |
| Water Sales                                |                          | \$ 175,452,389                  |   |                |  | \$ 175,452,389                                 |   | \$ 175,452,389                       |
| Local Resource Program Incentives          |                          | (4,136,088)                     |   |                |  | (4,136,088)                                    |   | (4,136,088)                          |
| Retail Meter Charge                        | 8,357,232                |                                 |   |                |  | 8,357,232                                      |   | 8,357,232                            |
| Ground Water Customer Charge               | 335,385                  |                                 |   |                |  | 335,385  |   | 335,385                              |
| Interest Revenue                           | 220,000                  | 10,500                          |   |                |  | 230,500  |   | 230,500                              |
| MWDOC's Contribution                       |                          |                                 |   | 260,346        |  | 260,346  | (260,346)   | -                                    |
| Outside Fundings                           | -                        |                                 | 2,618,752                                     | 260,346        | 11,622   | 2,890,720                                      |   | 2,890,720                            |
| Choice Revenue                             | 1,636,669                |                                 |   |                |  | 1,636,669                                      |   | 1,636,669                            |
| Miscellaneous Income                       | 3,000                    |                                 |   |                |  | 3,000  |   | 3,000                                |
| <b>Total Revenues</b>                      | <b>10,552,286</b>        | <b>171,326,801</b>              | <b>2,618,752</b>                              | <b>520,692</b> | <b>11,622</b>  | <b>185,030,153</b>                             | <b>(260,346)</b>  | <b>184,769,807</b>                   |
| <b>Expenses:</b>                           |                          |                                 |   |                |  |  |   |                                      |
| Water Purchases                            | -                        | 171,316,301                     |   |                |  | 171,316,301                                    |   | 171,316,301                          |
| Salaries & Wages                           | 4,178,542                |                                 |   | 350,504        | 3,238  | 4,532,284                                      |   | 4,532,284                            |
| less S & W Reimb. DSC or Recov from Grants | (18,665)                 |                                 |   | (11,750)       |  | (30,415)                                       |   | (30,415)                             |
| Employee Benefits                          | 1,563,730                |                                 |   | 125,727        | 883  | 1,690,340                                      |   | 1,690,340                            |
| Engineering Expense                        | 380,000                  |                                 |   |                |  | 380,000  |   | 380,000                              |
| Professional Fees                          | 1,475,640                |                                 | 2,618,752                                     | -              |  | 4,094,392                                      | -   | 4,094,392                            |
| Contribution to Election Reserve           | -                        |                                 |   |                |  | -  |   | -                                    |
| Legal Expense - General                    | 225,000                  |                                 |   | -              | 6,000  | 231,000  |   | 231,000                              |
| Maintenance Expense                        | 168,400                  |                                 |   | 3,700          |  | 172,100  |   | 172,100                              |
| Insurance Expense                          | 130,000                  |                                 |   | -              |  | 130,000  |   | 130,000                              |
| Membership / Sponsorship                   | 143,041                  |                                 |   | 850            |  | 143,891  |   | 143,891                              |
| Director Compensation                      | 288,800                  |                                 |   |                |  | 288,800  |   | 288,800                              |
| MWDOC Contribution to WEROC Operations     | 260,346                  |                                 |   |                |  | 260,346  | (260,346)   | -                                    |
| <b>Others:</b>                             |                          |                                 |   |                |  |  |   |                                      |
| MWD Representation                         | 165,029                  |                                 |   |                |  | 165,029  |   | 165,029                              |
| Director Benefits                          | 161,248                  |                                 |   |                |  | 161,248  |   | 161,248                              |
| Health Insurance Coverage for Retirees     | 101,099                  |                                 |   |                |  | 101,099  |   | 101,099                              |
| Audit Expense                              | 30,220                   |                                 |   |                |  | 30,220   |   | 30,220                               |
| Automotive & Toll Road Expenses            | 23,050                   |                                 |   | 2,050          |  | 25,100   |   | 25,100                               |
| Conference Expense - Staff                 | 44,560                   |                                 |   | 3,800          |  | 48,360   |   | 48,360                               |
| Conference Expense - Directors             | 16,845                   |                                 |   |                |  | 16,845   |   | 16,845                               |
| CDR Participation                          | 65,249                   |                                 |   |                |  | 65,249   |   | 65,249                               |
| Business Expense                           | 2,500                    |                                 |   |                |  | 2,500  |   | 2,500                                |
| Miscellaneous Expense                      | 88,381                   |                                 |   | 6,001          |  | 94,382   |   | 94,382                               |
| Postage / Mail Delivery                    | 9,243                    |                                 |   |                |  | 9,243  |   | 9,243                                |
| Rents & Leases                             | 1,800                    |                                 |   |                |  | 1,800  |   | 1,800                                |
| Outside Printing, Subscription & Books     | 83,700                   |                                 |   | 1,000          |  | 84,700   |   | 84,700                               |
| Office Supplies                            | 39,000                   |                                 |   | 1,500          |  | 40,500   |   | 40,500                               |
| Computer Maintenance                       | 8,000                    |                                 |   | 5,060          |  | 13,060   |   | 13,060                               |
| Software Support & Expense                 | 84,680                   |                                 |   | 9,300          |  | 93,980   |   | 93,980                               |
| Computers and Equipment                    | 23,450                   |                                 |   |                |  | 23,450   |   | 23,450                               |
| Telecommunications Expense                 | 42,840                   |                                 |   | 10,000         |  | 52,840   |   | 52,840                               |
| Temporary Help Expense                     | 5,000                    |                                 |   |                |  | 5,000  |   | 5,000                                |
| Training Expense                           | 52,000                   |                                 |   | 8,200          |  | 60,200   |   | 60,200                               |
| Tuition Reimbursement                      | 5,000                    |                                 |   |                |  | 5,000  |   | 5,000                                |
| Travel & Accommodations - Staff            | 69,825                   |                                 |   | 4,750          |  | 74,575   |   | 74,575                               |
| Travel & Accommodations - Directors        | 21,250                   |                                 |   |                |  | 21,250   |   | 21,250                               |
| Depreciation Expense (annualized)          | -                        |                                 |   |                |  | -  |   | -                                    |
| Overhead Reimbursement                     | -                        |                                 |   |                |  | -  |   | -                                    |
| MWDOC Building Expense                     | 441,973                  |                                 |   |                |  | 441,973  |   | 441,973                              |
| Capital Acquisition                        | 267,256                  |                                 |   |                |  | 267,256  |   | 267,256                              |
| All Other Expenses                         | 1,853,198                |                                 |   | 51,661         |  | 1,904,859                                      |   | 1,904,859                            |
| <b>Total Expenses</b>                      | <b>10,648,033</b>        | <b>171,316,301</b>              | <b>2,618,752</b>                              | <b>520,692</b> | <b>10,121</b>  | <b>185,113,899</b>                             | <b>(260,346)</b>  | <b>184,853,552</b>                   |
| <b>EFFECT ON RESERVES / FUND BALANCE</b>   | <b>\$ (95,747)</b>       | <b>\$ 10,500 <sup>(2)</sup></b> | <b>\$ -</b>                                   | <b>\$ -</b>    | <b>\$ 1,501</b>                                      | <b>\$ (83,746)</b>                             | <b>\$ -</b>   | <b>\$ (83,745)</b>                   |

1 Adjustment for MWDOC's contributions to other funds.  
2 Net change to restricted reserves for Interest revenue.

**Municipal Water District of Orange County  
Fiscal Year 2022-2023 Consolidated Budget Summary**

|  | Core & Choice       | Water Fund                     | WUE Grants<br>and Outside<br>Funding | WEROC          | AMP Proceeds<br>Agreement<br>Administration | Total with<br>Inter-Fund<br>Transfers | Less<br>Inter-Fund<br>Transfers <sup>(1)</sup> | Consolidated<br>Budget Total |
|--|---------------------|--------------------------------|--------------------------------------|----------------|---|---------------------------------------|--|------------------------------|
| <b>Revenues:</b>                           |                     |                                |                                      |                |   |                                       |  |                              |
| Water Sales                                |                     | \$ 179,985,126                 |                                      |                |   | \$ 179,985,126                        |  | \$ 179,985,126               |
| Local Resource Program Incentives          |                     | (5,507,994)                    |                                      |                |   | (5,507,994)                           |  | (5,507,994)                  |
| Retail Meter Charge                        | 8,885,401           |                                |                                      |                |   | 8,885,401                             |  | 8,885,401                    |
| Ground Water Customer Charge               | 367,670             |                                |                                      |                |   | 367,670                               |  | 367,670                      |
| Interest Revenue                           | 145,971             | 4,547                          |                                      |                |   | 150,518                               |  | 150,518                      |
| MWDOC's Contribution                       |                     |                                |                                      | 296,290        |   | 296,290                               | (296,290)                                      | -                            |
| Outside Fundings                           |                     |                                | 8,545,274                            | 269,651        | 4,567                                       | 8,819,493                             |  | 8,819,493                    |
| Choice Revenue                             | 1,757,952           |                                |                                      |                |   | 1,757,952                             |  | 1,757,952                    |
| Miscellaneous Income                       | 3,000               |                                |                                      |                |   | 3,000                                 |  | 3,000                        |
| <b>Total Revenues</b>                      | <b>11,159,994</b>   | <b>174,481,679</b>             | <b>8,545,274</b>                     | <b>565,941</b> | <b>4,567</b>                                | <b>194,757,455</b>                    | <b>(296,290)</b>                               | <b>194,461,165</b>           |
| <b>Expenses:</b>                           |                     |                                |                                      |                |   |                                       |  |                              |
| Water Purchases                            |                     | 174,477,132                    |                                      |                |   | 174,477,132                           |  | 174,477,132                  |
| Salaries & Wages                           | 4,429,130           |                                |                                      | 374,337        | 3,596                                       | 4,807,063                             |  | 4,807,063                    |
| less S & W Reimb. DSC or Recov from Grants | (20,000)            |                                |                                      |                |   | (20,000)                              |  | (20,000)                     |
| Employee Benefits                          | 1,648,831           |                                |                                      | 132,314        | 971   | 1,782,116                             |  | 1,782,116                    |
| Engineering Expense                        | 410,000             |                                |                                      |                |   | 410,000                               |  | 410,000                      |
| Professional Fees                          | 1,516,256           |                                | 8,545,274                            |                |   | 10,061,530                            |  | 10,061,530                   |
| Contribution to Election Reserve           | 300,728             |                                |                                      |                |   | 300,728                               |  | 300,728                      |
| Legal Expense - General                    | 235,750             |                                |                                      |                |   | 235,750                               |  | 235,750                      |
| Maintenance Expense                        | 177,456             |                                |                                      | 3,700          |   | 181,156                               |  | 181,156                      |
| Insurance Expense                          | 140,000             |                                |                                      |                |   | 140,000                               |  | 140,000                      |
| Membership / Sponsorship                   | 145,847             |                                |                                      | 880            |   | 146,727                               |  | 146,727                      |
| Director Compensation                      | 275,041             |                                |                                      |                |   | 275,041                               |  | 275,041                      |
| MWDOC Contribution to WEROC Operations     | 296,290             |                                |                                      |                |   | 296,290                               | (296,290)                                      | -                            |
| <b>Others:</b>                             |                     |                                |                                      |                |   |                                       |  |                              |
| MWD Representation                         | 157,166             |                                |                                      |                |   | 157,166                               |  | 157,166                      |
| Director Benefits                          | 135,201             |                                |                                      |                |   | 135,201                               |  | 135,201                      |
| Health Insurance Coverage for Retirees     | 94,554              |                                |                                      |                |   | 94,554                                |  | 94,554                       |
| Audit Expense                              | 35,000              |                                |                                      |                |   | 35,000                                |  | 35,000                       |
| Automotive & Toll Road Expenses            | 22,943              |                                |                                      | 1,500          |   | 24,443                                |  | 24,443                       |
| Conference Expense - Staff                 | 56,205              |                                |                                      | 3,200          |   | 59,405                                |  | 59,405                       |
| Conference Expense - Directors             | 25,155              |                                |                                      |                |   | 25,155                                |  | 25,155                       |
| CDR Participation                          | 57,462              |                                |                                      |                |   | 57,462                                |  | 57,462                       |
| Business Expense                           | 2,500               |                                |                                      |                |   | 2,500                                 |  | 2,500                        |
| Miscellaneous Expense                      | 72,120              |                                |                                      | 6,200          |   | 78,320                                |  | 78,320                       |
| Postage / Mail Delivery                    | 11,300              |                                |                                      |                |   | 11,300                                |  | 11,300                       |
| Rents & Leases                             | 1,800               |                                |                                      |                |   | 1,800                                 |  | 1,800                        |
| Outside Printing, Subscription & Books     | 85,000              |                                |                                      |                | 250   | 85,250                                |  | 85,250                       |
| Office Supplies                            | 39,000              |                                |                                      | 1,000          |   | 40,000                                |  | 40,000                       |
| Computer Maintenance                       | 7,000               |                                |                                      | 5,060          |   | 12,060                                |  | 12,060                       |
| Software Support & Expense                 | 150,708             |                                |                                      | 9,800          |   | 160,508                               |  | 160,508                      |
| Computers and Equipment                    | 43,950              |                                |                                      |                |   | 43,950                                |  | 43,950                       |
| Telecommunications Expense                 | 43,690              |                                |                                      | 10,000         |   | 53,690                                |  | 53,690                       |
| Temporary Help Expense                     | 5,000               |                                |                                      |                |   | 5,000                                 |  | 5,000                        |
| Training Expense                           | 53,000              |                                |                                      | 8,200          |   | 61,200                                |  | 61,200                       |
| Tuition Reimbursement                      | 5,000               |                                |                                      |                |   | 5,000                                 |  | 5,000                        |
| Travel & Accommodations - Staff            | 90,325              |                                |                                      | 9,500          |   | 99,825                                |  | 99,825                       |
| Travel & Accommodations - Directors        | 32,900              |                                |                                      |                |   | 32,900                                |  | 32,900                       |
| Depreciation Expense (annualized)          |                     |                                |                                      |                |   |                                       |  | -                            |
| Overhead Reimbursement                     |                     |                                |                                      |                |   |                                       |  | -                            |
| MWDOC Building Expense                     | 723,077             |                                |                                      |                |   | 723,077                               |  | 723,077                      |
| Capital Acquisition                        | 108,280             |                                |                                      |                |   | 108,280                               |  | 108,280                      |
| All Other Expenses                         | 2,058,336           |                                |                                      | 54,710         |   | 2,113,046                             |  | 2,113,046                    |
| <b>Total Expenses</b>                      | <b>11,613,665</b>   | <b>174,477,132</b>             | <b>8,545,274</b>                     | <b>565,941</b> | <b>4,567</b>                                | <b>195,206,579</b>                    | <b>(296,290)</b>                               | <b>194,910,289</b>           |
| <b>EFFECT ON RESERVES / FUND BALANCE</b>   | <b>\$ (453,671)</b> | <b>\$ 4,547</b> <sup>(2)</sup> | <b>\$ -</b>                          | <b>\$ -</b>    | <b>\$ -</b>                                 | <b>\$ (449,124)</b>                   | <b>\$ -</b>                                    | <b>\$ (449,124)</b>          |

1 Adjustment for MWDOC's contributions to other funds.  
2 Net change to restricted reserves for Interest revenue.