



CHINO BASIN WATERMASTER

AMENDED BUDGET FY 2019/20

DECEMBER 19, 2019

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2019/20

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended
4000 Mutual Agency Revenue	\$193,622	\$167,712	\$167,712	\$167,712	\$171,906	\$171,906	\$4,194	2.5%
4110 Appropriative Pool Assessments	8,407,584	8,298,615	8,301,750	8,306,750	8,000,732	8,030,732	(276,018)	(3.3)%
4120 Non-Agricultural Pool Assessments	360,243	357,157	353,795	388,795	364,566	364,566	(24,229)	(6.2)%
4730 Prorated Interest Income	161,041	88,632	63,968	63,968	75,124	75,124	11,156	17.4%
4900 Miscellaneous Income	0	0	0	0	0	0	0	0.0%
Total Income	9,122,489	8,912,117	8,887,225	8,927,225	8,612,327	8,642,327	(284,898)	(3.2)%
Administrative Expenses								
6010 Salary Costs	1,256,134	586,038	1,062,695	1,062,695	1,155,864	1,155,864	93,169	8.8%
6020 Office Building Expense	103,131	53,502	112,399	112,399	117,379	117,379	4,980	4.4%
6030 Office Supplies & Equip.	21,469	15,904	40,850	40,850	72,750	72,750	31,900	78.1%
6040 Postage & Printing Costs	38,251	18,531	47,142	47,142	47,142	47,142	0	0.0%
6050 Information Services	149,236	85,387	163,656	163,656	169,656	169,656	6,000	3.7%
6060 WM Special Contract Services	77,145	27,981	37,625	37,625	44,300	44,300	6,675	17.7%
6070 Watermaster Legal Services	420,644	227,476	156,015	156,015	266,115	266,115	110,100	70.6%
6080 Insurance Expense	26,815	35,661	30,315	30,315	43,426	43,426	13,111	43.2%
6110 Dues and Subscriptions	24,728	14,622	34,590	34,590	36,792	36,792	2,202	6.4%
6150 Field Supplies & Equipment	918	1,262	1,550	1,550	2,550	2,550	1,000	64.5%
6170 Travel & Transportation	17,672	9,506	24,170	24,170	65,170	65,170	41,000	169.6%
6190 Conferences & Seminars	34,599	15,548	37,857	37,857	37,857	37,857	0	0.0%
6200 Advisory Committee Expenses	31,400	18,333	47,539	47,539	49,680	49,680	2,141	4.5%
6300 Watermaster Board Expenses	140,882	74,099	178,980	178,980	184,467	184,467	5,487	3.1%
8300 Appropriative Pool Administration	113,185	73,609	140,552	145,552	168,609	198,609	53,057	36.5%
8400 Agricultural Pool Administration	371,807	212,767	374,654	374,654	472,313	472,313	97,659	26.1%
8500 Non-Agricultural Pool Administration	93,678	87,006	109,837	144,837	127,951	127,951	(16,886)	(11.7)%
9400 Depreciation Expense	10,057	0	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(197,535)	(95,523)	(419,223)	(419,223)	(476,762)	(476,762)	(57,539)	(13.7)%
Total Administrative Expenses	2,734,214	1,461,708	2,181,203	2,221,203	2,585,259	2,615,259	394,056	17.7%
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,082,071	701,537	2,152,735	2,152,735	1,957,015	2,182,515	29,780	1.4%
6950 Cooperative Efforts	0	0	0	0	0	0	0	0.0%
9501 Allocated G&A Expenditures	36,553	16,457	120,532	120,532	126,325	126,325	5,793	4.8%
Total General OBMP Expenses	1,118,624	717,994	2,273,267	2,273,267	2,083,340	2,308,840	35,573	1.6%
OBMP Implementation Projects								
7101 Production Monitoring	68,290	27,298	64,875	64,875	78,073	78,073	13,198	20.3%
7102 Meter Installation/Maintenance	1,565	0	380,107	380,107	21,378	21,378	(358,729)	(94.4)%
7103 Groundwater Quality Monitoring	258,127	176,523	324,329	324,329	359,100	359,100	34,771	10.7%
7104 Groundwater Level Monitoring	301,899	140,620	333,553	333,553	284,537	284,537	(49,016)	(14.7)%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended
7107 Ground Level Monitoring	309,091	94,459	321,499	321,499	294,451	294,451	(27,048)	(8.4)%
7108 Hydraulic Control Monitoring Program	113,623	21,292	120,704	120,704	135,837	135,837	15,133	12.5%
7109 Recharge & Well Monitoring Program	20,359	3,182	25,248	25,248	25,260	25,260	12	0.0%
7200 OBMP Pgm Element 2 - Comp Recharge	1,015,571	636,741	1,334,437	1,334,437	1,425,415	1,425,415	90,978	6.8%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	0	1,474	32,934	32,934	34,374	34,374	1,440	4.4%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	236,731	1,607,381	300,467	300,467	131,577	131,577	(168,890)	(56.2)%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	210,892	52,836	187,778	187,778	146,182	146,182	(41,596)	(22.2)%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	514,744	98,889	127,048	127,048	23,168	23,168	(103,880)	(81.8)%
7700 Inactive Well Protection Program	0	0	500	500	500	500	0	0.0%
7690 Recharge Improvement Debt & Projects	1,315,375	1,998,103	580,585	580,585	633,440	633,440	52,855	9.1%
9502 Allocated G&A Expenditures	160,982	79,066	298,691	298,691	350,437	350,437	51,746	17.3%
Total OBMP Implementation Projects	4,527,248	4,937,865	4,432,755	4,432,755	3,943,729	3,943,729	(489,026)	(11.0)%
Total Expenses	8,380,086	7,117,567	8,887,225	8,927,225	8,612,327	8,867,827	(59,398)	(0.7)%
Net Ordinary Income	742,403	1,794,550	0	0	0	(225,500)	(225,500)	0.0%
Other Income								
4225 Interest Income	(4,597)	1,689	0	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	851,066	788,271	0	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	7,451	7,968	0	0	0	0	0	0.0%
4600 Groundwater Sales	0	0	0	0	0	0	0	0.0%
Total Other Income	853,921	797,928	0	0	0	0	0	0.0%
Other Expense								
5010 Groundwater Recharge	763,169	29,084	0	0	0	0	0	0.0%
5100 Other Water Purchases	0	0	0	0	0	0	0	0.0%
9000 Other Expense	0	0	0	0	0	0	0	0.0%
9200 Interest Expense	0	0	0	0	0	0	0	0.0%
9251 Other Post Employment Benefits	0							
9990 Excess Reserve Refunds	78,397	57,732	0	0	0	0	0	0.0%
Total Other Expense	841,566	86,816	0	0	0	0	0	0.0%
9900 To / (From) Reserves	754,757	0	0	0	0	(225,500)	(225,500)	0.0%
Net Other Income	(742,403)	711,112	0	0	0	225,500	225,500	0.0%
Net Income	\$0	\$2,505,662	\$0	\$0	\$0	\$0	\$0	0.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
Ordinary Income							
Income							
4000 Mutual Agency Revenue							
4013 Local Agency Contributions - Blomquist Update	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
4040 Cooperative Agreement - MWD	163,622	167,712	167,712	167,712	171,906	171,906	4,194
Total 4000 Mutual Agency Revenue	193,622	167,712	167,712	167,712	171,906	171,906	4,194
4110 Appropriative Pool Assessments							
4111 Administrative Assessment	1,483,313	1,383,479	1,412,209	1,412,209	1,734,680	1,734,680	322,471
4111.2 OBMP Assessment	4,409,627	4,194,246	4,281,023	4,281,023	3,898,718	3,898,718	(382,304)
4111.3 App Pool - Special Assessment	75,000	75,000	75,000	80,000	100,000	130,000	50,000
4112 Ag Pool Reallocation - Administrative	484,398	512,300	484,427	484,427	503,121	503,121	18,695
4113 Ag Pool Reallocation - OBMP	1,439,871	1,553,005	1,468,507	1,468,507	1,130,772	1,130,772	(337,735)
4115 Recharge Improvements	0	0	0	0	0	0	0
4116 Recharge Debt Payment	515,375	580,585	580,585	580,585	633,440	633,440	52,855
Total 4110 Appropriative Pool Assessments	8,407,584	8,298,615	8,301,750	8,306,750	8,000,732	8,030,732	(276,018)
4120 Non-Agricultural Pool Assessments							
4123 Administrative Assessment	75,574	73,706	72,876	72,876	89,166	89,166	16,290
4123.3 Non-Ag Pool - Special Assessment	60,000	60,000	60,000	95,000	75,000	75,000	(20,000)
4124 OBMP Assessment	224,669	223,451	220,919	220,919	200,400	200,400	(20,519)
Total 4120 Non-Agricultural Pool Assessments	360,243	357,157	353,795	388,795	364,566	364,566	(24,229)
4730 Prorated Interest Income							
4713 Interest Income-Other	87	65	0	0	0	0	0
4731 Interest - Agricultural Pool	6,931	5,684	5,025	5,025	6,030	6,030	1,005
4732 Interest - Appropriative Pool	152,265	82,245	58,290	58,290	68,340	68,340	10,050
4733 Interest - Non-Agricultural Pool	1,757	638	653	653	754	754	101
Total 4730 Prorated Interest Income	161,041	88,632	63,968	63,968	75,124	75,124	11,156
4900 Miscellaneous Income	0	0	0	0	0	0	0
Total Income	9,122,489	8,912,117	8,887,225	8,927,225	8,612,327	8,642,327	(284,898)
Administrative Expenses							
6010 Salary Costs							
6011 WM Staff Salaries & Payroll Burden	1,076,087	572,150	993,161	993,161	1,084,836	1,084,836	91,675
6011.1 WM Staff - Overtime	10,014	7,671	0	0	0	0	0
6011.4 457(f) NQDC Plan	32,564	7,337	37,034	37,034	38,528	38,528	1,494
6012 Payroll Services	4,424	2,394	4,500	4,500	4,500	4,500	0
6013 Human Resources Services	1,710	350	6,000	6,000	6,000	6,000	0
6016 New Employee Search Costs	375	1,629	1,000	1,000	1,000	1,000	0
6017 Temporary Services	0	0	21,000	21,000	21,000	21,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
Subtotal Wages	1,125,175	591,532	1,062,695	1,062,695	1,155,864	1,155,864	93,169
6018 Fringe Benefits	733,538	306,657	655,983	655,983	716,940	716,940	60,957
60199 Payroll Burden Allocated	(602,578)	(312,150)	(655,983)	(655,983)	(716,940)	(716,940)	(60,957)
Total 6010 Salary Costs	1,256,134	586,038	1,062,695	1,062,695	1,155,864	1,155,864	93,169
6020 Office Building Expense							
6021 Office Lease	78,822	40,426	81,099	81,099	84,879	84,879	3,780
6022 Telephone	11,347	6,238	12,276	12,276	13,476	13,476	1,200
6024 Building Repairs & Maintenance	12,963	5,563	16,524	16,524	16,524	16,524	0
6027 Other Building Expense	0	1,275	2,500	2,500	2,500	2,500	0
Total 6020 Office Building Expense	103,131	53,502	112,399	112,399	117,379	117,379	4,980
6030 Office Supplies & Equip.							
6031.1 Copy Paper	100	24	1,500	1,500	1,500	1,500	0
6031.7 Other Office Supplies	11,084	9,147	15,600	15,600	18,000	18,000	2,400
6036 Minor Office Furniture	524	1,197	15,000	15,000	2,500	2,500	(12,500)
6038 Other Office Equipment	1,414	653	1,000	1,000	40,000	40,000	39,000
6039.1 Banking Service Charges	6,608	3,701	5,400	5,400	7,800	7,800	2,400
6141.1 Meeting Supplies	0	0	450	450	450	450	0
6141.2 Committee Meetings	27	0	0	0	0	0	0
6141.3 Admin Meetings	1,713	1,181	1,200	1,200	1,800	1,800	600
6147 Other Admin Expenses	0	0	700	700	700	700	0
Total 6030 Office Supplies & Equip.	21,469	15,904	40,850	40,850	72,750	72,750	31,900
6040 Postage & Printing Costs							
6042 Postage - General	3,022	1,586	5,000	5,000	5,000	5,000	0
6043.1 Ricoh Lease Fee	30,953	15,630	32,272	32,272	33,272	33,272	1,000
6043.2 Ricoh Usage & Maintenance Fee	0	0	1,250	1,250	1,250	1,250	0
6043.3 Ricoh Property Tax Fees	7	490	450	450	450	450	0
6044 Postage Meter Lease	1,642	442	1,620	1,620	1,620	1,620	0
6045 Outside Printing	2,462	0	3,000	3,000	3,000	3,000	0
6046 Legal Publications/Transcription Services	165	382	3,550	3,550	2,550	2,550	(1,000)
Total 6040 Postage & Printing Costs	38,251	18,531	47,142	47,142	47,142	47,142	0
6050 Information Services							
6052.2 Applied Computer Technologies	45,591	22,687	42,000	42,000	48,000	48,000	6,000
6052.4 IT Managed Services	58,086	24,653	49,536	49,536	49,536	49,536	0
6052.5 IT Data Backup/Storage Services	7,359	10,376	22,800	22,800	22,800	22,800	0
6052.6 IT Professional Services/Projects	320	1,200	1,920	1,920	1,920	1,920	0
6053 Internet Expenses (T1 Lines)	12,604	6,343	14,400	14,400	14,400	14,400	0
6054 Computer Software	6,287	4,718	12,000	12,000	12,000	12,000	0
6055 Computer Hardware	18,990	15,410	20,000	20,000	20,000	20,000	0
6057 Computer Maintenance	0	0	1,000	1,000	1,000	1,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
Total 6050 Information Services	149,236	85,387	163,656	163,656	169,656	169,656	6,000
6060 WM Special Contract Services							
6061.3 Rauch	21,065	17,518	20,400	20,400	21,000	21,000	600
6061.5 Court Filing Services	2,331	2,002	3,600	3,600	4,800	4,800	1,200
6061.6 Blomquist Report - Update	22,500	0	0	0	0	0	0
6061.7 SGMA Support-SB County GSA	14,155	0	0	0	0	0	0
6062 Audit Services	12,844	6,961	13,625	13,625	14,250	14,250	625
6062.5 Audit Support Services	4,250	1,500	0	0	4,250	4,250	4,250
Total 6060 WM Special Contract Services	77,145	27,981	37,625	37,625	44,300	44,300	6,675
6070 Watermaster Legal Services							
6071 BHFS Legal Services - Court Coordination	46,892	60,542	43,700	43,700	38,300	38,300	(5,400)
6072 BHFS Legal Services - Rules & Regulations	1,448	0	10,825	10,825	10,825	10,825	0
6073 BHFS Legal Services - Personnel Matters	55,817	13,686	9,900	9,900	9,900	9,900	0
6074 BHFS Legal Services - Interagency Issues	0	0	35,640	35,640	35,640	35,640	0
6077 BHFS Legal Services - Party Status Maintenance	31,701	14,849	18,150	18,150	18,750	18,750	600
6078 BHFS Legal Services - Miscellaneous	284,786	138,399	37,800	37,800	95,550	95,550	57,750
6078.13 BHFS Legal Services - Assessment Packages-Updates	0	0	0	0	57,150	57,150	57,150
Total 6070 Watermaster Legal Services	420,644	227,476	156,015	156,015	266,115	266,115	110,100
6080 Insurance Expense							
6085 Business Insurance Package	26,815	35,661	30,059	30,059	43,170	43,170	13,111
6086 Position Bond Insurance	0	0	256	256	256	256	0
Total 6080 Insurance Expense	26,815	35,661	30,315	30,315	43,426	43,426	13,111
6110 Dues and Subscriptions							
6111 Membership Dues	23,838	14,587	33,690	33,690	35,892	35,892	2,202
6112 Subscriptions/Publications	890	35	900	900	900	900	0
Total 6110 Dues and Subscriptions	24,728	14,622	34,590	34,590	36,792	36,792	2,202
6150 Field Supplies & Equipment							
6151 Small Tools & Equipment	0	265	350	350	450	450	100
6152 Safety Shoes	170	345	400	400	600	600	200
6154 Uniforms	748	653	800	800	1,500	1,500	700
Total 6150 Field Supplies & Equipment	918	1,262	1,550	1,550	2,550	2,550	1,000
6170 Travel & Transportation							
6171.1 GM Vehicle Allowance	7,282	3,600	8,400	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	6,200	4,800	9,600	9,600	9,600	9,600	0
6173 Airfare/Mileage	1,810	130	1,450	1,450	1,450	1,450	0
6174 Public Transportation	115	30	120	120	120	120	0
6175 Vehicle Fuel	1,857	677	2,100	2,100	2,100	2,100	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

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6177 Vehicle Repairs & Maintenance	408	270	2,500	2,500	2,500	2,500	0
6179 Vehicle Purchase(s)	0	0	0	0	41,000	41,000	41,000
Total 6170 Travel & Transportation	17,672	9,506	24,170	24,170	65,170	65,170	41,000
6190 Conferences & Seminars							
6191 Conferences - General	6,795	2,880	9,300	9,300	9,300	9,300	0
6192 Training/Seminars/Continuing Education	4,039	1,873	4,500	4,500	4,500	4,500	0
6193 Employee Training & Development	16,378	8,384	16,857	16,857	16,857	16,857	0
6193.2 Conferences - Registration Fee	7,387	2,411	7,200	7,200	7,200	7,200	0
Total 6190 Conferences & Seminars	34,599	15,548	37,857	37,857	37,857	37,857	0
6200 Advisory Committee Expenses							
6201 WM Staff Salaries	20,742	10,851	25,259	25,259	27,400	27,400	2,141
6212 Meeting Expense	48	12	500	500	500	500	0
6275 BHFS Legal - Advisory Committee Meeting	10,609	7,470	21,780	21,780	21,780	21,780	0
Total 6200 Advisory Committee Expenses	31,400	18,333	47,539	47,539	49,680	49,680	2,141
6300 Watermaster Board Expenses							
6301 WM Staff Salaries	36,098	16,488	40,422	40,422	43,759	43,759	3,337
6311 Board Member Compensation	25,875	10,375	28,500	28,500	28,500	28,500	0
6312 Meeting Expense	8,284	3,078	6,500	6,500	8,650	8,650	2,150
6313 Board Member Expenses	468	0	300	300	300	300	0
6375 BHFS Legal - Board Meeting	70,157	36,107	77,220	77,220	77,220	77,220	0
6375.1 BHFS Legal - Board Workshop(s)	0	0	12,038	12,038	12,038	12,038	0
6375.2 Board Workshop(s) Expenses - Misc.	0	8,051	14,000	14,000	14,000	14,000	0
Total 6300 WM Board Expenses	140,882	74,099	178,980	178,980	184,467	184,467	5,487
8300 Appropriative Pool Administration							
8301 WM Staff Salaries	40,273	19,606	37,577	37,577	40,634	40,634	3,057
8312 Meeting Expenses	1,750	470	750	750	750	750	0
8367 Appropriative Pool - Legal Services	55,130	44,329	75,000	80,000	100,000	130,000	50,000
8375 BHFS Legal - Approp. Pool Meeting	16,032	9,204	27,225	27,225	27,225	27,225	0
Total 8300 Appropriative Pool Administration	113,185	73,609	140,552	145,552	168,609	198,609	53,057
8400 Agricultural Pool Administration							
8401 WM Staff	21,447	9,818	31,829	31,829	34,488	34,488	2,659
8411 Ag Pool Member Compensation	2,275	575	2,700	2,700	2,700	2,700	0
8412 Meeting Expenses	837	319	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	304,758	172,367	205,000	205,000	300,000	300,000	95,000
8470 Ag Pool Meeting Attendance - Special Compensation	12,975	7,175	22,200	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	11,153	14,018	85,000	85,000	85,000	85,000	0
8475 BHFS Legal - Ag. Pool Meeting	18,305	8,495	27,225	27,225	27,225	27,225	0
8485 Ag Pool - Misc. Expense - Ag Fund	57	0	400	400	400	400	0

CHINO BASIN WATERMASTER DETAIL BUDGET FY 2019/20

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
Total 8400 Agricultural Pool Administration	371,807	212,767	374,654	374,654	472,313	472,313	97,659
8500 Non-Agricultural Pool Administration							0
8501 WM Staff	15,907	7,704	21,712	21,712	23,626	23,626	1,914
8511 Non-Ag Pool Member Compensation	0	0	0	0	1,200	1,200	1,200
8512 Meeting Expense	513	178	900	900	900	900	0
8567 Non-Ag Legal Service	61,471	70,792	60,000	95,000	75,000	75,000	(20,000)
8575 BHFS Legal - Non-Ag. Pool Meeting	15,786	8,331	27,225	27,225	27,225	27,225	0
Total 8500 Non-Agricultural Pool Administration	93,678	87,006	109,837	144,837	127,951	127,951	(16,886)
9400 Depreciation Expense	10,057	0	0	0	0	0	0
9500 Allocated G&A Expenditures	(197,535)	(95,523)	(419,223)	(419,223)	(476,762)	(476,762)	(57,539)
Total Administrative Expenses	2,734,214	1,461,708	2,181,203	2,221,203	2,585,259	2,615,259	394,056
General OBMP Expenses							
6900 Optimum Basin Mgmt Program							
6901 OBMP - WM Staff	60,674	30,190	140,931	140,931	126,360	126,360	(14,571)
6903 OBMP - SAWPA Group	6,421	6,421	6,742	6,742	26,392	26,392	19,650
6906 OBMP - Engineering	29,111	11,331	34,768	34,768	36,976	36,976	2,208
6906.1 OBMP - Watermaster Model Application	43,357	29,124	58,544	58,544	4,280	4,280	(54,264)
6906.15 Integrated Model Mtgs/Technical Review-IEUA Cost Share	0	11,157	19,960	19,960	20,880	20,880	920
6906.17 Planning Study Analysis	0	0	0	0	11,826	11,826	11,826
6906.18 Prado Dam FS/EIS/EIR	0	0	0	0	18,560	18,560	18,560
6906.21 OBMP - State of the Basin Report	0	66,111	158,422	158,422	0	0	(158,422)
6906.22 OBMP - Water Rights Compliance Reporting	10,489	16,415	25,650	25,650	20,664	20,664	(4,986)
6906.23 OBMP - SGMA Reporting Requirements	24,959	2,201	13,500	13,500	13,590	13,590	90
6906.24 OBMP - Compliance with SB 88 and SWRCB	2,062	0	8,092	8,092	8,444	8,444	352
6906.26 OBMP - 2020 OBMP Update	0	35,286	158,872	158,872	388,896	388,896	230,024
6906.27 HCP Mtgs./Technical Review-IEUA Cost Share	7,472	0	17,810	17,810	15,130	15,130	(2,680)
6906.28 Agriculture Production and Estimation	0	0	22,452	22,452	23,220	23,220	768
6906.29 SB88 Compliance	0	0	0	0	0	0	0
6906.31 OBMP - Pool, Advisory, Board Meetings	83,151	38,447	97,962	97,962	103,374	103,374	5,412
6906.32 OBMP - Other General Meetings	86,462	20,408	81,093	81,093	84,853	84,853	3,760
6906.71 OBMP - Data Requests - CBWM GM/Staff	137,914	55,942	100,044	100,044	126,964	126,964	26,920
6906.72 OBMP - Data Requests - Non CBWM Staff	25,256	20,423	32,348	32,348	50,980	50,980	18,632
6906.73 OBMP - 2020 Safe Yield Recalculation	0	65,600	406,884	406,884	276,608	276,608	(130,276)
6906.74 OBMP - Material Physical Injury Requests	18,490	1,881	71,967	71,967	74,977	74,977	3,010
6906.76 County Extraction Well-Modeling	0	22,479	0	0	0	0	0
6906.81 OBMP - Prepare the Annual Reports	15,891	12,862	19,498	19,498	15,416	15,416	(4,082)
6906.82 OBMP - Support for the Assessment Package	0	0	0	0	0	0	0
6906.9 OBMP - 2018 RMPU Recharge Master Update	87,159	57,095	54,396	54,396	0	0	(54,396)
6907 OBMP - Legal							

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
6907.31 Archibald South Plume	0	0	13,125	13,125	13,125	13,125	0
6907.32 Chino Airport Plume	10,608	2,799	13,125	13,125	13,125	13,125	0
6907.33 Desalter/Hydraulic Control	3,024	134	23,625	23,625	23,625	23,625	0
6907.34 Santa Ana River Water Rights	41,671	5,624	16,275	16,275	16,275	16,275	0
6907.36 Santa Ana River Habitat	10,739	3,342	43,300	43,300	47,350	47,350	4,050
6907.38 Reg. Water Quality Control Board	5,918	212	15,750	15,750	27,550	27,550	11,800
6907.39 Recharge Master Plan	31,773	36,180	47,400	47,400	21,700	21,700	(25,700)
6907.40 Storage Agreements	79,889	19,056	92,400	92,400	33,400	33,400	(59,000)
6907.41 Prado Basin Habitat Sustainability	13,069	352	16,250	16,250	16,250	16,250	0
6907.42 Initial Safe Yield Recalculation	196,799	112,756	114,000	114,000	0	0	(114,000)
6907.44 SGMA Compliance	45,546	9,840	78,900	78,900	10,850	10,850	(68,050)
6907.45 OBMP Update	0	4,701	108,200	108,200	108,200	108,200	0
6907.46 Upper SAR Integrated Model	825	0	0	0	0	0	0
6907.47 2020 Safe Yield Reset	0	0	0	0	108,200	108,200	108,200
6907.48 Ely Basin Investigation	0	0	0	0	28,525	28,525	28,525
6907.9 WM Legal Counsel - Unanticipated	0	0	31,950	31,950	31,950	31,950	0
6908.1 OBMP Update - Dodson & Associates	0	0	0	0	0	225,500	225,500
6909 OBMP - Other Expense	0	21	0	0	0	0	0
6909.1 OBMP Meetings	1,953	1,757	1,500	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	1,391	1,391	2,000	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	0	0	5,000	5,000	5,000	5,000	0
Total 6900 Optimum Basin Mgmt Program	1,082,071	701,537	2,152,735	2,152,735	1,957,015	2,182,515	29,780
Total 6950 Cooperative Efforts	0	0	0	0	0	0	0
9501 Allocated G&A Expenditures	36,553	16,457	120,532	120,532	126,325	126,325	5,793
Total General OBMP Expenses	1,118,624	717,994	2,273,267	2,273,267	2,083,340	2,308,840	35,573
7000 OBMP Implementation Projects							
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>							
7101 Production Monitoring							
7101.1 Production Monitoring - WM Staff	67,540	26,923	64,095	64,095	77,293	77,293	13,198
7101.4 Production Monitoring - Computer Services	750	375	780	780	780	780	0
Total 7101 Production Monitoring	68,290	27,298	64,875	64,875	78,073	78,073	13,198
7102 Meter Installation/Maintenance							
7102.1 Meter - WM Staff	1,565	0	18,657	18,657	16,978	16,978	(1,679)
7102.5 Meter - Repair & Maintenance	0	0	4,400	4,400	4,400	4,400	0
7102.65 Meter - New Meters/Installation/Retrofit	0	0	175,400	175,400	0	0	(175,400)
7102.8 Meter - Calibration & Testing	0	0	181,650	181,650	0	0	(181,650)
Total 7102 Meter Installation/Maintenance	1,565	0	380,107	380,107	21,378	21,378	(358,729)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
7103 Groundwater Quality Monitoring							
7103.1 Grdwtr Quality - WM Staff	22,254	14,345	71,806	71,806	57,654	57,654	(14,152)
7103.3 Grdwtr Quality - Engineering Services	193,505	117,892	199,243	199,243	217,941	217,941	18,698
7103.4 Grdwtr Quality - Contract Services	0	0	3,400	3,400	3,400	3,400	0
7103.5 Grdwtr Quality - Laboratory Services	38,825	38,475	38,820	38,820	69,045	69,045	30,225
7103.6 Grdwtr Quality - Supplies	1,593	4,835	8,960	8,960	8,960	8,960	0
7103.7 Grdwtr Quality - Computer Services	1,951	975	2,100	2,100	2,100	2,100	0
Total 7103 Groundwater Quality Monitoring	258,127	176,523	324,329	324,329	359,100	359,100	34,771
7104 Groundwater Level Monitoring							
7104.1 Grdwtr Level - WM Staff	57,934	30,796	63,475	63,475	58,918	58,918	(4,557)
7104.3 Grdwtr Level - Engineering Services	237,157	103,662	240,328	240,328	195,869	195,869	(44,459)
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	500	0
7104.6 Grdwtr Level - Supplies	0	6,163	2,250	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	5,965	0	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	0	0	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	843	0	8,000	8,000	8,000	8,000	0
Total 7104 Groundwater Level Monitoring	301,899	140,620	333,553	333,553	284,537	284,537	(49,016)
7105 Recharge Basin Water Quality Monitoring							
7105.1 Recharge Basin Water Quality - WM Staff	0	0	0	0	0	0	0
7105.4 Recharge Basin Water Quality - Laboratory Services	0	0	0	0	0	0	0
Total 7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0
7106 Water Level Sensors Install							
7107 Ground Level Monitoring							
7107.1 Ground Level - WM Staff	5,272	2,304	5,290	5,290	6,072	6,072	782
7107.2 Ground Level - Engineering Services	44,330	23,826	73,421	73,421	71,689	71,689	(1,732)
7107.3 Ground Level - SAR Imagery	97,100	12,000	85,000	85,000	85,000	85,000	0
7107.6 Ground Level - Contract Services	145,825	9,371	71,500	71,500	117,050	117,050	45,550
7107.63 Ground Level - MVWD SCADA Reimbursement	14,969	46,958	0	0	0	0	0
7107.64 Ground Level - Pomona Monitoring	0	0	72,000	72,000	0	0	(72,000)
7107.8 Ground Level - Capital Equipment	0	0	12,692	12,692	13,044	13,044	352
7107.9 Ground Level - Other	1,596	0	1,596	1,596	1,596	1,596	0
Total 7107 Ground Level Monitoring	309,091	94,459	321,499	321,499	294,451	294,451	(27,048)
7108 Hydraulic Control Monitoring							
7108.1 Hydraulic Control Monitoring - WM Staff	430	0	4,015	4,015	4,104	4,104	89
7108.11 Prado Basin Hyd. Cntrl - WM Staff	3,506	0	5,466	5,466	6,003	6,003	537
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	83,814	15,126	77,159	77,159	74,066	74,066	(3,093)
7108.4 Hydraulic Control Monitoring - Laboratory Services	12,977	4,066	9,038	9,038	8,638	8,638	(400)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	12,896	2,100	15,026	15,026	15,026	15,026	0
7108.6 Hydraulic Control Monitoring - Contract Services	0	0	10,000	10,000	28,000	28,000	18,000
Total 7108 Hydraulic Control Monitoring	113,623	21,292	120,704	120,704	135,837	135,837	15,133
7109 Recharge & Well Monitoring							
7109.2 Recharge & Well Monitoring - Monitoring-Other	0	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	20,359	3,182	25,248	25,248	25,260	25,260	12
Total 7109 Recharge & Well Monitoring	20,359	3,182	25,248	25,248	25,260	25,260	12
7200 OBMP Pgm Element 2 - Comp Recharge							
7201 Comp Recharge - WM Staff	62,607	24,717	58,482	58,482	61,853	61,853	3,371
7202.2 Comp Recharge - Engineering Services	80,492	16,128	91,640	91,640	47,608	47,608	(44,032)
7204 Comp Recharge - Supplies	87	0	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	8,070	8,739	8,000	8,000	8,000	8,000	0
7206 Comp Recharge - Basin Program O&M	864,314	587,157	1,105,030	1,174,315	1,236,669	1,236,669	62,354
7206.1 SB88 Compliance	0	0	69,285	0	69,285	69,285	69,285
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,015,571	636,741	1,334,437	1,334,437	1,425,415	1,425,415	90,978
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter							
7301 OBMP - WM Staff	0	1,474	16,174	16,174	17,214	17,214	1,040
7303 OBMP - Engineering Services	0	0	9,760	9,760	10,160	10,160	400
7305 OBMP - Supplies	0	0	7,000	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	0	1,474	32,934	32,934	34,374	34,374	1,440
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
7401 OBMP - WM Staff	532	8,846	9,919	9,919	10,541	10,541	622
7402 OBMP - Engineering Services	107,508	69,426	104,910	104,910	111,036	111,036	6,126
7402.10 OBMP - Northwest MZ1 Area Project	128,691	1,529,108	173,138	173,138	7,500	7,500	(165,638)
7403 OBMP - Contract Services	0	0	10,000	10,000	0	0	(10,000)
7405 OBMP - Other Expenses	0	0	2,500	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	236,731	1,607,381	300,467	300,467	131,577	131,577	(168,890)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
7501 OBMP - WM Staff	7,319	737	5,588	5,588	5,671	5,671	83
7501.1 OBMP - WM Staff (Plume)	0	0	4,925	4,925	5,415	5,415	490
7502 OBMP - Engineering Services	96,592	30,926	87,912	87,912	92,720	92,720	4,808
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	106,981	21,173	89,353	89,353	0	0	(89,353)
7511 SAWBMP Task Force - 50% IEUA	0	0	0	0	17,792	17,792	17,792
7512 Recomputation of WQ - 50% IEUA	0	0	0	0	24,584	24,584	24,584
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgm	210,892	52,836	187,778	187,778	146,182	146,182	(41,596)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
7601 OBMP - WM Staff	11,974	4,978	21,350	21,350	22,818	22,818	1,468

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
7602 OBMP - Engineering Services	502,407	93,911	105,348	105,348	0	0	(105,348)
7604 OBMP - Supplies	363	0	350	350	350	350	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	514,744	98,889	127,048	127,048	23,168	23,168	(103,880)
7700 Inactive Well Protection Program							
7701 Inactive Well Protection Program - WM Staff	0	0	0	0	0	0	0
7703 Inactive Well Protection Program - Contract Services	0	0	500	500	500	500	0
Total 7700 Inactive Well Protection Program	0	0	500	500	500	500	0
7690 Recharge Improvement Debt & Projects							
7690.1 Recharge Improvement Debt Payment	457,644	580,585	580,585	580,585	633,440	633,440	52,855
7690.15 RMPU Amendment (TO #1)	615,340	1,223,388	0	0	0	0	0
7690.4 San Sevaire Recharge Improvement Project (TO #8)	19,262	0	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	98,001	29,590	0	0	0	0	0
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	17,774	0	0	0	0	0	0
7690.8 Lower Day Basin RMPU Improvements (TO #2)	107,355	164,540	0	0	0	0	0
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	1,315,375	1,998,103	580,585	580,585	633,440	633,440	52,855
9502 Allocated G&A Expenditures	160,982	79,066	298,691	298,691	350,437	350,437	51,746
Total OBMP Implementation Projects	4,527,248	4,937,865	4,432,755	4,432,755	3,943,729	3,943,729	(489,026)
Total General OBMP & Implementation Projects	5,645,872	5,655,859	6,706,022	6,706,022	6,027,069	6,252,569	(453,453)
Total Expenses	8,380,086	7,117,567	8,887,225	8,927,225	8,612,327	8,867,827	(59,398)
Net Ordinary Income	742,403	1,794,550	0	0	0	(225,500)	(225,500)
Other Income							
4225 Interest Income							
4225 Interest Income	2,259	1,689	0	0	0	0	0
4226 LAIF Fair Market Value	(8,556)	0	0	0	0	0	0
4715 Gain on Sale of Asset	1,700	0	0	0	0	0	0
Total 4225 Interest Income	(4,597)	1,689	0	0	0	0	0
Water Replenishment Assessments							
4210 Approp Pool-Replenishment							
4211 15% Gross Assessments	1,306	1,162	0	0	0	0	0
4212 85% Net Assessments	7,402	6,582	0	0	0	0	0
4213 100% Net Assessments	622,280	746,686	0	0	0	0	0
4216 CURO Adjustment	101,034	5,764	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
4217 Desalter Replenishment	119,043	0	0	0	0	0	0
4218 RTS Charges-Appropriative-IEUA	0	28,078	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	851,066	788,271	0	0	0	0	0
4220 Non-Ag Pool-Replenishment							
4223 Net Replenishment	5,453	6,968	0	0	0	0	0
4224 CURO Adjustment	1,999	(6)	0	0	0	0	0
4228 RTS Charges-Non Agricultural-IEUA	0	1,006	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	7,451	7,968	0	0	0	0	0
4230 Groundwater Recharge Activity							
4600 Groundwater Sales							
4613 Stored Water Sales	0	0	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0	0	0
4615 Exhibit "G" Non-Ag Pool Water Sales	0	0	0	0	0	0	0
Total 4600 Groundwater Sales	0	0	0	0	0	0	0
Total Other Income	853,921	797,928	0	0	0	0	0
Other Expense							
5010 Groundwater Recharge							
5011.4 Replenishment Water	0	0	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0	0
5011 Replenishment Water - Other	763,169	0	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0	0
5018 RTS Charges-IEUA	0	29,084	0	0	0	0	0
Total 5010 Groundwater Recharge	763,169	29,084	0	0	0	0	0
5100 Other Water Purchases							
5105 Purchase of Non-Ag Pool Water	0	0	0	0	0	0	0
5105.1 Non-Ag Water - CSI Returns	0	0	0	0	0	0	0
5106 Tier Adjustment - Delivered Water	0	0	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	0	0	0	0	0	0	0
Total 5100 Other Water Purchases	0	0	0	0	0	0	0
9000 Other Expense							
9010 CalPERS SideFund Expense	0	0	0	0	0	0	0
Total 9000 Other Expense	0	0	0	0	0	0	0
9200 Interest Expense							
9200 Interest Expense	0	0	0	0	0	0	0
Total 9200 Interest Expense	0	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2019/20**

	FY 2017/18 June Actual	FY 2018/19 December Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	Amended vs. Amended
9251 Other Post Employment Benefits							
9251 Other Post Employment Benefits	0	0	0	0	0	0	0
Total 9251 Other Post Employment Benefits	0	0	0	0	0	0	0
9990 Excess Reserve Refunds							
9996 Refund - Excess Reserves - Appropriative Pool	0	0	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	0	0	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	78,397	57,732	0	0	0	0	0
	78,397	57,732	0	0	0	0	0
Total Other Expense	841,566	86,816	0	0	0	0	0
9900 To / (From) Reserves	754,757	0	0	0	0	(225,500)	(225,500)
Net Other Income	(742,403)	711,112	0	0	0	225,500	225,500
Net Income	\$0	\$2,505,662	\$0	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER

FY 2019/20 ACCOUNT VARIANCE ANALYSIS

	FY 2017/18 June Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended	
4000 Mutual Agency Revenue	\$ 193,622	\$ 167,712	\$ 167,712	\$ 171,906	\$ 171,906	\$ 4,194	2.5%	MWD DYY Program increase of 2.5% from FY 2018/19 per agreement
4110 Appropriative Pool Assessments	8,407,584	8,301,750	8,306,750	8,000,732	8,030,732	(276,018)	(3.3)%	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	360,243	353,795	388,795	364,566	364,566	(24,229)	(6.2)%	Function of budget divided by production estimates
4730 Prorated Interest Income	161,041	63,968	63,968	75,124	75,124	11,156	17.4%	Interest rates increasing over prior year
4900 Miscellaneous Income	0	0	0	0	0	-	0.0%	Miscellaneous interest not anticipated
Total Income	9,122,489	8,887,225	8,927,225	8,612,327	8,642,327	(284,898)	(3.2)%	
Administrative Expenses								
6010 Salary Costs	1,256,134	1,062,695	1,062,695	1,155,864	1,155,864	93,169	8.8%	Increased costs and allocation of payroll/burden to Administration
6020 Office Building Expense	103,131	112,399	112,399	117,379	117,379	4,980	4.4%	Office lease estimated with a 4% increase as of October 2019
6030 Office Supplies & Equip.	21,469	40,850	40,850	72,750	72,750	31,900	78.1%	Boardroom audio/visual enhancements and equipment upgrades
6040 Postage & Printing Costs	38,251	47,142	47,142	47,142	47,142	0	0.0%	No change from prior year
6050 Information Services	149,236	163,656	163,656	169,656	169,656	6,000	3.7%	Increased database consulting services due to multiple assessment pkgs.
6060 WM Special Contract Services	77,145	37,625	37,625	44,300	44,300	6,675	17.7%	Additional audit support and increased court filing services
6070 Watermaster Legal Services	420,644	156,015	156,015	266,115	266,115	110,100	70.6%	Increased Administrative legal services from BHFS
6080 Insurance Expense	26,815	30,315	30,315	43,426	43,426	13,111	43.2%	Additional pollution liability coverage, increased general liability umbrella
6110 Dues and Subscriptions	24,728	34,590	34,590	36,792	36,792	2,202	6.4%	Projected slight increase in ACWA membership
6150 Field Supplies & Equipment	918	1,550	1,550	2,550	2,550	1,000	64.5%	Purchase of boots, jackets, work attire for field staff
6170 Travel & Transportation	17,672	24,170	24,170	65,170	65,170	41,000	169.6%	Purchase of (1) new F-150 vehicle for use by field operations staff
6190 Conferences & Seminars	34,599	37,857	37,857	37,857	37,857	0	0.0%	No change from prior year
6200 Advisory Committee Expenses	31,400	47,539	47,539	49,680	49,680	2,141	4.5%	Increased Watermaster staff time
6300 Watermaster Board Expenses	140,882	178,980	178,980	184,467	184,467	5,487	3.1%	Increased Watermaster staff time
8300 Appropriative Pool Administration	113,185	140,552	145,552	168,609	198,609	53,057	36.5%	Increased Watermaster staff time and Appropriative Pool legal counsel
8400 Agricultural Pool Administration	371,807	374,654	374,654	472,313	472,313	97,659	26.1%	Increased Watermaster staff time and Agricultural Pool legal counsel
8500 Non-Agricultural Pool Administration	93,678	109,837	144,837	127,951	127,951	(16,886)	(11.7)%	Increased Watermaster staff time and decreased Non-Ag Pool legal counsel
9400 Depreciation Expense	10,057	0	0	0	0	0	0.0%	No change from prior year
9500 Allocated G&A Expenditures	(197,535)	(419,223)	(419,223)	(476,762)	(476,762)	(57,539)	(13.7)%	Allocation of G&A expenses based upon projected payroll time allocations
Total Administrative Expenses	2,734,214	2,181,203	2,221,203	2,585,259	2,615,259	394,056	17.7%	
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,082,071	2,152,735	2,152,735	1,957,015	2,182,515	29,780	1.4%	Budget Amendment for OBMP Update - Dodson & Associates
6950 Cooperative Efforts	0	0	0	0	0	0	0.0%	No change from prior year
9501 Allocated G&A Expenditures	36,553	120,532	120,532	126,325	126,325	5,793	4.8%	Allocation of G&A expenses based upon projected payroll time allocations
Total General OBMP Expenses	1,118,624	2,273,267	2,273,267	2,083,340	2,308,840	35,573	1.6%	
OBMP Implementation Projects								
7101 Production Monitoring	68,290	64,875	64,875	78,073	78,073	13,198	20.3%	Increase in allocation of Watermaster staff time towards this category
7102 Meter Installation/Maintenance	1,565	380,107	380,107	21,378	21,378	(358,729)	(94.4)%	New meter installation and calibration in Ag area of \$357K carried over
7103 Groundwater Quality Monitoring	258,127	324,329	324,329	359,100	359,100	34,771	10.7%	Increase in Engineering Services and Laboratory Services
7104 Groundwater Level Monitoring	301,899	333,553	333,553	284,537	284,537	(49,016)	(14.7)%	Decrease in Engineering Services and Watermaster staff time
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0.0%	No change from prior year
7107 Ground Level Monitoring	309,091	321,499	321,499	294,451	294,451	(27,048)	(8.4)%	No Pomona Monitoring and increase in Contract Services for Engineering
7108 Hydraulic Control Monitoring Program	113,623	120,704	120,704	135,837	135,837	15,133	12.5%	Increase in Contract Services related to PBHSP
7109 Recharge & Well Monitoring Program	20,359	25,248	25,248	25,260	25,260	12	0.0%	No change from prior year
7200 OBMP Pgm Element 2 - Comp Recharge	1,015,571	1,334,437	1,334,437	1,425,415	1,425,415	90,978	6.8%	Reduction in Engineering Services and increase in O&M costs
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-C	0	32,934	32,934	34,374	34,374	1,440	4.4%	Increase in allocation of Watermaster staff time towards this category
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	236,731	300,467	300,467	131,577	131,577	(168,890)	(56.2)%	Installation of extensometer in Norwest MZ-1 area completed in FY 2018/19
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mg	210,892	187,778	187,778	146,182	146,182	(41,596)	(22.2)%	No Engineering Services for IEUA Maximum Benefit Salinity Mgmt. Plan
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj U:	514,744	127,048	127,048	23,168	23,168	(103,880)	(81.8)%	No Engineering Services anticipated in this category for FY 2019/20
7700 Inactive Well Protection Program	0	500	500	500	500	0	0.0%	No change from prior year
7690 Recharge Improvement Debt & Projects	1,315,375	580,585	580,585	633,440	633,440	52,855	9.1%	Increased Debt Service and no budget for Recharge Improvement Projects

CHINO BASIN WATERMASTER

FY 2019/20 ACCOUNT VARIANCE ANALYSIS

	FY 2017/18 June Actual	FY 2018/19 Approved Budget	FY 2018/19 Amended Budget	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended	
9502 Allocated G&A Expenditures	160,982	298,691	298,691	350,437	350,437	51,746	17.3%	Allocation of G&A expenses based upon projected payroll time allocations
Total OBMP Implementation Projects	4,527,248	4,432,755	4,432,755	3,943,729	3,943,729	(489,026)	(11.0)%	
Total Expenses	8,380,086	8,887,225	8,927,225	8,612,327	8,867,827	(59,398)	(0.7)%	
Net Ordinary Income	742,403	0	0	0	(225,500)	(225,500)	0.0%	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Other Income								
4225 Interest Income	(4,597)	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	851,066	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	7,451	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Income	853,921	0	0	0	0	0	0.0%	
Other Expense								
5010 Groundwater Recharge	763,169	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9000 Other Expense	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9200 Interest Expense	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9251 Other Post Employment Benefits	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	78,397	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Expense	841,566	0	0	0	0	0	0.0%	
9900 To / (From) Reserves	754,757	0	0	0	(225,500)	(225,500)	0.0%	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Net Other Income	(742,403)	0	0	0	225,500	225,500	0.0%	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Net Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contributions - Blomquist Update	Reimbursement funds from the three Municipal Agencies to fund the Blomquist Update Report. Billed in FY 2017/18.
4040	Cooperative Agreement	Per section VI.D.3 of the Groundwater Storage Program Funding Agreement No. 49960 in the Chino Basin, the MWD pays Watermaster an annual administrative fee of \$132,000 due July 1st, with a CPI escalation not to exceed 2.5% each year.
<u>4110 APPROPRIATIVE POOL ASSESSMENTS</u>		
4111	Administrative Assessment	Appropriative Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Appropriators on a per acre-foot basis levied based on the prior year's production.
4111.2	OBMP Assessment	Appropriative Pool Assessments equal the Pool's share of all Optimum Management costs levied to the Appropriators on a per acre-foot basis based on the prior year's production.
4111.3	Appropriative Pool - Special Assessment	Appropriative Pool Special Assessment for legal services. Special Assessment levied to the Appropriators on a formula based upon 50% Operating Safe Yield and 50% Physical Production, as approved by the Appropriative Pool. The Appropriative Pool can use any type of formula for assessment as they approve.
4112	Agricultural Pool Reallocation-Administrative Assessment	The Appropriative Pool and the Overlying Agricultural Pool agreed that the unproduced portion of Ag Pool's annual share of safe yield (82,800 acre-feet) would be immediately reallocated to the Appropriative Pool members provided the Appropriative Pool would pay the Agricultural Pool's share of Administrative and Special Project expenses.
4113	Agricultural Pool Reallocation- OBMP Assessment	With separate assessments levied for General Administration and Optimum Basin Management Plan and Implementation Costs, the Agricultural Pool costs charged through the reallocation levy have been separated to differentiate between the revenues from the two levies.
4115	Recharge Improvements	Funds required to pay the IEUA and CBWM joint Recharge Improvement projects.
4116	Recharge Debt Payment	Funds required to pay the budgeted debt service payment and the operating and maintenance expenses.
4117	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4120 NON-AGRICULTURAL POOL ASSESSMENTS</u>		
4123	Administrative Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Non-Agricultural Pool based on the prior year's production.
4123.3	Non-Agricultural Pool - Special Assessment	Non-Agricultural Pool Assessment for legal services. Special Assessment levied to the Non-Agricultural Pool members based upon prior year's actual production.
4124	OBMP Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all Optimum Basin Management costs levied to the Pool members based on the prior year's production.
4127	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4730 PRORATED INTEREST INCOME</u>		
4900	Miscellaneous Income	Interest is prorated between the three Pools based upon each individual Pool's percentage of total Working Capital.
<u>4900 MISCELLANEOUS INCOME</u>		
4900	Miscellaneous Income	Miscellaneous income, not related to other categories of revenue or income (i.e. deposit refunds, credits, etc.).
<u>6010 SALARY COSTS</u>		
6011	WM Staff Salaries & Payroll Burden	Regular expenses related to administrative staff hours and costs not related to a particular project.
6011.1	WM Staff Salaries - Overtime	Overtime expenses related to administrative staff hours and costs not related to a particular project.
6011.4	457(f) NQDC Plan	457(f) Nonqualified Deferred Compensation (NQDC) Plan authorized and approved by the Watermaster Board on June 26, 2014.
6012	Payroll Services	Expenses related to processing of bi-weekly payroll and preparation of quarterly and annual tax returns, including calendar year-end W-2 processing.
6013	Human Resources Services	Expenses related to processing of flexible spending medical and dependent care accounts, along with personnel consulting services.
6016	New Employee Search Costs	Expenses related to hiring of new staff, (i.e. employment postings on Brown & Caldwell, Monster.com, CareerBuilder, local newspapers, etc.).
6017	Temporary Services	Expenses related to hiring temporary staff from an Employment Agency (i.e. scanning project, special projects, maternity leaves, extended sick leaves, etc.).
6018	Fringe Benefits	Benefits paid to employees such as employer and employee portions of CalPERS retirement, Medicare payroll taxes, medical, dental, vision, vacation, sick leave, holidays, workers compensation insurance premiums, life insurance premiums, short and long term disability premiums, state unemployment insurance.
60199	Payroll Burden Allocated	Fringe benefits allocated to salary costs.

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
6020	<u>OFFICE BUILDING EXPENSE</u>	
6021	Office Lease	Lease for Watermaster office paid to Cucamonga Valley Water District.
6022	Telephone	Telephone expense includes office local and long distance services, office conference call services, and cellular phones for management and field staff.
6024	Building Repairs & Maintenance	Monthly janitorial and housekeeping service, along with repairs and maintenance requests for the office.
6026	Security Services	After business hours and weekend building alarm monitoring services for the office building.
6027	Other Expense	Office building improvements, relocation services, moving services, consulting services for office space search.
6030	<u>OFFICE SUPPLIES & EQUIPMENT</u>	
6031.1	Copy Paper	Cost of copy paper for the printers, copy machines, etc.
6031.7	Other Office Supplies	Cost of office supplies which includes: stationary, envelopes, toner cartridges, binders, folders, checks and other miscellaneous office supplies.
6036	Minor Office Furniture	Cost of minor office furniture such as chairs, small stools, etc.
6038	Other Office Equipment	Cost of office equipment such as calculators, binding equipment, etc.
6039.1	Banking Service Charges	Monthly bank fees from Bank of America for general checking and payroll account.
6141	Meeting Expenses	Administrative meeting expenses, food, refreshments, etc.
6141.1	Meeting Supplies	Expenses include administrative meeting supplies.
6141.3	Admin Meetings	Expenses include administrative meeting expenses, conference calls, etc.
6147	Other Admin Expenses	Cost of administrative meeting expenses not included in other categories of 6141 listed above.
6040	<u>POSTAGE & PRINTING COSTS</u>	
6042	Postage	Cost of mailing or shipping meeting notices and agendas as needed; correspondence; Annual Reports; outgoing bills and payments, etc. Charges also include FedEx, United Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	Covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.3	Ricoh Property Tax Fees	Covers the annual property tax fee for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6044	Postage Meter Lease	Postage meter costs includes the annual lease fees, quarterly reset fees and postage meter ink cartridge replacements.
6045	Outside Printing	Printing jobs done by outside printers and include the Annual Report, blueprints, special area street maps, color prints and emergency printing when our in-house copiers are down for repairs, etc. Also includes printing of color brochures and annual financial statements.
6046	Legal Publications	Covers the cost of printing legal publications.
6050	<u>INFORMATION SERVICES</u>	
6052.1	Park Place Computer Solutions	Former IT consultant who maintained the computer network and workstations. Services discontinued in May 2016.
6052.2	Applied Computer Technologies	Watermaster's database consultant who maintains the numerous databases.
6052.3	Website Consulting	Costs for IT consultant to maintain, update and ensure the website www.cbwm.org is operational and maintained with current information.
6052.4	IT Managed Services	Watermaster's managed IT services vendor who maintains the computer network and workstations, and recommends system improvements.
6052.5	Data Backup/Storage Services	Watermaster's managed IT services vendor who maintains the external cloud storage and backup services, ensuring proper backups.
6053	Internet Services (T1 Lines)	Miscellaneous website maintenance costs & (4) T-1 phone lines/internet connections.
6054	Computer Software	Costs include new software, software upgrades and annual software licenses.
6055	Computer Hardware	Costs include new computer hardware, upgraded computer hardware, servers, printers, backup power supplies, monitors, etc.
6057	Computer Maintenance	Costs include the maintenance and repair of computer hardware, servers, printers, etc.
6060	<u>WATERMASTER SPECIAL CONTRACT SERVICES</u>	
6061.3	Rauch	Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.5	Court Filing Services	Services provided to Watermaster with regards to the filing of court documents with the San Bernardino Superior Court.
6061.6	Blomquist Report - Update	Update Dr. Blomquist report to current timeframe. Costs associated with the services provided to Watermaster by Dr. Blomquist. To be paid for by the three Municipal

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
6062	Audit Services	Services provided by the audit firm (Charles Z. Fedak & Company) to ensure compliance and field work related for the annual financial statement audit.
6064	GM Recruitment Contract	Services provided by the recruiting firm to hire a new GM for Watermaster (last used 2012).
6070	<u>WATERMASTER LEGAL SERVICES</u>	
6071	Legal Services - Court Coordination	Watermaster legal counsel expenses for the regular court hearings with Judge Reichert.
6072	Legal Services - Rules & Regs	Watermaster legal counsel expenses for the Restated Judgment/Annotated Judgment/Rules & Regs.
6073	Legal Services - Personnel Matters	Watermaster legal expenses related to personnel issues and/or other HR matters.
6074	Legal Services - Interagency Issues	Watermaster legal expenses related to Interagency matters and issues.
6075	Legal Services - Replenishment Water	Watermaster legal expenses related to the purchase of Replenishment Water.
6076	Legal Services - Storage Issues	Watermaster legal expenses related to Storage Issues.
6077	Legal Services - Party Status Maintenance	Watermaster legal expenses related to Party Status Maintenance.
6078	Legal Services - Miscellaneous	Watermaster legal expenses related to miscellaneous items not listed in any category above.
6078.12	Legal Services - CCG Motion	Watermaster legal expenses related to the CCG Motion.
6078.13	Legal Services - Assessment Package-Updates	Watermaster legal expenses related to the Assessment Package updates as a result of the Court Order for the Safe Yield Reset
6078.20	Legal Services - Pool Issues Resolution	Watermaster legal expenses related to Pool Issues Resolution Facilitation.
6079	Legal Services - Contingency	Watermaster legal expenses related to the administration/G&A contingency.
6080	<u>INSURANCES</u>	
6085	Business Insurance Package	Insurance policies included in Business Insurance Package, including auto coverage, commercial and general liability, along with D&O coverage.
6086	Position Bond Insurance	Insures key positions for risk of misappropriation and/or fraud.
6110	<u>DUES & SUBSCRIPTIONS</u>	
6111	Membership Dues	Watermaster memberships include: American Water Works Association, Association of California Water Agencies, Association of Groundwater Agencies, Southern California Water Committee, Groundwater Resources Association, and the International Association of Administrative Professionals.
6112	Subscriptions	Watermaster subscribes to several trade journals and the local newspaper.
6150	<u>FIELD SUPPLIES & EQUIPMENT</u>	
6151	Small Tools & Equipment	Small tools and equipment includes any tool which might be required while working in the field.
6152	Safety Shoes	This line item includes work boots for the field staff.
6154	Uniforms	T-shirts, polo shirts, hats and jackets are provided to staff with Watermaster's logo to wear while in the field and while representing Watermaster.
6170	<u>TRAVEL & TRANSPORTATION</u>	
6170	Travel & Transportation	Travel and transportation costs related to Watermaster business, not related to conferences and seminars.
6171.1	GM Vehicle Allowance	General Manager vehicle allowance included in employment contract, if applicable.
6171.2	Watermaster Mgmt. Staff Vehicle Allowance	Expenses related to Watermaster management staff's monthly automobile allowance.
6173	Airfare/Mileage	Airfare and reimbursements paid to Watermaster employees' for use of personal vehicles for Watermaster business at the IRS approved rate per mile.
6174	Public Transportation	Cost of tolls and transponders for Watermaster vehicles on the toll roads (Transportation Corridor Agency and 91 Express Lanes) in Orange County.
6175	Vehicle Fuel	Fuel expenses for Watermaster owned vehicles.
6177	Vehicle Repairs & Maintenance	Repairs and maintenance to Watermaster's vehicles.
6179	Vehicle Purchase(s)	Purchase of Watermaster vehicle for field operations use.
6190	<u>CONFERENCES & SEMINARS</u>	
6191	Conferences & Seminars	Costs for staff attending conferences or seminars, training, or presentations regarding the Chino Basin Watermaster activities.
6192	Training & Continuing Education	Attendance at training and continuing education for Watermaster staff.

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
6193	Employee Training & Development	Participation in the VISTAGE leadership training and continuing education for GM.
6193.2	Conference - Registration Fee	Registration fees for training, educational conferences, seminars, etc.
6200	<u>ADVISORY COMMITTEE EXPENSES</u>	
6201	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Advisory Committee meetings.
6212	Meeting Expense	Costs associated with the Advisory Committee meetings.
6275	Legal Services - Advisory Committee	Brownstein legal services directly allocated to the preparation and attendance at the Advisory Committee meetings.
6300	<u>WATERMASTER BOARD EXPENSES</u>	
6301	WM Staff Salaries	Salary and burden costs of WM staff in preparing for and attending Watermaster Board Meetings.
6311	Board Member Compensation	Board Members are entitled to, but may waive, compensation for each day of service. Those who have not waived, receive \$125 per day served at various meetings including Board meetings, Committee meetings and other water agency meetings, including conference calls.
6312	Meeting Expenses	Board and Committee meetings may be scheduled to cover the lunch hour so that attendees are absent from their normal jobs the least amount of time possible. If this occurs, a luncheon and/or refreshments are served. Those related costs are reflected in this account.
6313	Board Member's Expenses	Board Members are entitled to receive reimbursement for expenses incurred on behalf of Watermaster business. Upon request, mileage is reimbursed to any Board Member using a personal vehicle for Watermaster business.
6342	Postage and Printing	Postage and printing expenses related to the Watermaster Board meetings, preparation of, mailing packets, etc.
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
6375.1	BHFS Legal - Board Workshops(s)	Brownstein legal services directly allocated to the preparation and attendance of Board workshop(s).
6375.2	Board Workshop(s) Expenses - Misc.	Miscellaneous meeting expenses or facilitator costs directly associated with the development, preparation and conducting of the Board workshop(s).
8300	<u>APPROPRIATIVE POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8301	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, and any other Appropriative Pool administrative activity.
8306	Consulting/Engineering Services	Consulting/Engineering services for Appropriative Pool.
8312	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8367	Legal Services	Legal services for the Appropriative Pool legal counsel.
8375	Legal Services- Appropriative Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Appropriative Pool meetings.
8400	<u>AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8401	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Agricultural Pool administrative activity.
8411	Compensation - AG Pool Members	Ag Pool Members are reimbursed \$125 for each Pool, Committee or Board Meeting attended. \$25 of the \$125 is coded to this category with the additional \$100 coded to account #8470.
8412	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8467	Agricultural Pool Legal Services	The Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8467.1	Frank B & Associates	The Agricultural Pool has contracted with a water management consultant to assist them in following Watermaster activities important to the Agricultural Pool.
8467.2	Legal - Plumes/Other Issues	Legal costs associated with the Plumes and other legal issues.
8470	Ag Pool Meeting Special Compensation	See account #8411 for details of this line item.
8471	Ag Pool Special Projects	Any special projects that the Agricultural Pool approves funds to be expended towards (i.e. the TMDL Study).
8475	Legal Services - Agricultural Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Agricultural Pool meetings.
8485	Ag Pool - Misc. Expense - Ag Fund	The Ag Pool approved an annual amount of \$400 for miscellaneous expenses by Ag Pool members to be deducted from the Ag Pool Fund.
8500	<u>NON-AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8501	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Non-Agricultural Pool administrative activity.
8511	Non-Ag Pool Member Compensation	Non-Ag Pool Members are reimbursed \$25 for each Pool, Advisory Committee or Board Meeting attended, up to a maximum of \$300 per calendar year.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
8567	Non-Ag Legal Service	The Non-Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8575	Legal Services - Non-Agricultural Pool	Brownstein legal services directly allocated to the preparation and attendance at the Non-Agricultural Pool meetings.
9500	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
6900	<u>OPTIMUM BASIN MANAGEMENT PROGRAM</u>	
6900	Optimum Basin Management Program - General Engineering	This work includes general engineering services requested by Watermaster to support implementation of the OBMP. The current budget request includes general, non-project specific as well as ad hoc requests for services and data requests promoting the ongoing efforts to implement the OBMP. Items include all aspects of preparing reports as required by the OBMP including the State of the Basin Report and the conditions subsequent pursuant to Judge Gunn's December 21, 2007 court order approving Peace II.
6901	OBMP - WM Staff	Salary and burden costs of WM staff in performance of OBMP activities and projects.
6903	OBMP - SAWPA Group	Basin Monitoring Plan TaskForce with SAWPA
6906	OBMP - Engineering	Costs associated with the OBMP project by Wildermuth Environmental, Inc.
6906.1	OBMP - Watermaster Model Update	Costs associated with updating the OBMP model by Wildermuth Environmental, Inc.
6906.15	OBMP - Integrated Model Mtgs/Technical Review	Costs associated with Integrated Model meetings and technical review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster.
6906.17	Planning Study Analysis	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide information that can be used to improve development of management planning for current and future modeling assessments.
6906.18	Prado Dam FS/EIS/EIR	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide as needed support to Watermaster and IEUA in evaluating impacts of the proposed Prado Dam improvements.
6906.21	OBMP - State of the Basin Report	Costs associated with producing the State of the Basin Report by Wildermuth Environmental, Inc.
6906.22	OBMP - Water Rights Compliance Reporting	Costs associated with water rights compliance reporting by Wildermuth Environmental, Inc.
6906.23	OBMP - SGMA Reporting Requirements	Costs associated with the Sustainable Groundwater Management Act (SGMA) compliance reporting by Wildermuth Environmental, Inc.
6906.24	OBMP - Compliance with SB 88	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.25	OBMP - Assessment of Cultural Conditions	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.26	OBMP - 2019 OBMP Update	Costs associated with the 2019 OBMP Update and the reporting requirements by Wildermuth Environmental, Inc.
6906.27	HCP Mtgs/Technical Review - IEUA Cost Share	Costs associated with HCP Meetings/Technical Review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster
6906.28	OBMP - Agriculture Production and Estimation	Costs associated with Agriculture Production and Estimation and the reporting requirements by Wildermuth Environmental, Inc.
6906.29	SB88 Compliance	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to complete a stormwater diversion recharge calculation audit to: ensure compliance with SB88, inform O&M cost allocation and provide information for subsequent recharge master plan and safe yield recalculations.
6906.31	OBMP - Pool, Advisory, Board Meetings	Costs associated with Wildermuth Environmental, Inc. attending Watermaster meetings.
6906.32	OBMP - Other General Meetings	Costs associated with Wildermuth Environmental, Inc. attending general Watermaster meetings.
6906.33	OBMP - Appropriative Pool Issue Resolution	Costs associated with Appropriative Pool Issue Resolution by Wildermuth Environmental, Inc.
6906.71	OBMP - Data Requests - CBWM GM/Staff	Costs associated with data requests ordered by CBWM GM/Staff and developed and created by Wildermuth Environmental, Inc.
6906.72	OBMP - Data Requests - Non-CBWM GM/Staff	Costs associated with data requests ordered by Non-CBWM Staff and developed and created by Wildermuth Environmental, Inc.
6906.73	OBMP - 2020 Safe Yield Recalculation	Costs associated with the 2020 Safe Yield Recalculation developed and created by Wildermuth Environmental, Inc.
6906.74	OBMP - Material Physical Injury Requests	Costs associated with Material Physical Injury Requests developed and created by Wildermuth Environmental, Inc.
6906.8	OBMP - Sunding Report Update	Costs associated with updating the Sunding Report.
6906.81	OBMP - Prepare the Annual Reports	Costs associated with preparing the Watermaster Annual Reports.
6906.82	OBMP - Support for the Assessment Package	Costs associated for the support of the Watermaster Assessment Package by Wildermuth Environmental, Inc.
6906.9	OBMP - 2018 RMPU Recharge Master Update	Costs associated with the 2018 RMPU Recharge Master Update by Wildermuth Environmental, Inc.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.
6907.39	Recharge Master Plan	Watermaster legal expenses related to the Recharge Master Plan.
6907.40	Storage Agreements	Watermaster legal expenses related to Storage Agreements and related issues.
6907.41	Prado Basin Habitat Sustainability	Watermaster legal expenses related to the Prado Basin Habitat Sustainability and other related issues.
6907.42	Safe Yield Recalculation	Watermaster legal expenses related to the Safe Yield Recalculation and other related issues.
6907.43	RMPU - City of Fontana Motion	Watermaster legal expenses related to the RMPU-City of Fontana Motion and other related issues.
6907.44	SGMA Compliance	Watermaster legal expenses related to the SGMA Compliance and other related issues.
6907.47	2020 Safe Yield Reset	Watermaster legal expenses related to the 2020 Safe Yield Reset and other related issues.
6907.48	Ely Basin Investigation	Watermaster legal expenses related to the Ely Basin investigation and other related issues.
6907.45	OBMP Update	Wat
6907.9	WM Legal Counsel - Unanticipated	Watermaster legal expense contingency. Can only be allocated to the current fiscal year budget by submitting a budget transfer request through the three Pools, the Advisory Committee and the Board for approval.
6908.1	OBMP Update - Dodson & Associates	Expenses related to the OBMP Update project from Dodson & Associates
6909.1	OBMP Meetings	Meeting expenses related to the OBMP project.
6909.3	OBMP Other Expenses	Other expenses related to the OBMP project.
6909.6	OBMP - Other Expenses-Misc.	Other miscellaneous expenses related to the OBMP project.
6950	COOPERATIVE EFFORTS	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.
9501	ALLOCATED G&A EXPENDITURES	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
7000	OPTIMUM BASIN MANAGEMENT PROGRAM IMPLEMENTATION PROJECTS	
7101.1	Production Monitoring	Watermaster staff collects and processes production information for the approximately 580 wells within the Basin, including approximately 200 Appropriator wells, 16 Non-Ag wells, and approximately 370 private wells. Watermaster staff read the meters for the private wells, while the Appropriators and Non-Ag parties report their meter readings to Watermaster. The data is inputted into a production database that is updated quarterly, and is used at the end of the fiscal year to provide essential data for the Assessment Package.
7101.2		
7101.31		
7101.4	Production Monitoring - Computer Services	
7102.1	Meter Installation	Approximately 270 flow meters are now installed on the previously unmetered private wells. Approximately half of all Ag and Non-Ag meters must be calibrated each year and other maintenance and repairs are required. Each calibration is expected to cost \$200. Approximately 50 broken meters are expected to be replaced this fiscal year, as these wells are expected to remain for at least another 12 months.
7102.5		
7102.6		
7102.65		
7102.7		
7102.8		

CHINO BASIN WATERMASTER

ACCOUNT NUMBER DESCRIPTION

BUDGET FY 2019/20

Budget Account Number	Account Description	Comments and Information
7103.1 7103.3 7103.5	Groundwater Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater quality monitoring program. Previously, Watermaster annually collected water quality data from approximately 200 private wells and obtained other water quality data from other cooperators so that approximately one-third of the active wells were sampled every third year. Other cooperators include members of the appropriative and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program, with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use. The ad hoc Water Quality Committee oversees the surface water and groundwater quality programs to ensure that necessary data are collected to effectively manage the Basin.
7103.4	Groundwater Quality Monitoring - Contract Services	Contract services include pumping of monitoring wells, the installation of access spigots on wells as necessary, and highway signs.
7103.6	Groundwater Quality Monitoring - Supplies	Supplies include sampling equipment such as piping and valving, and well as the rental of equipment for monitoring well testing.
7103.7	Groundwater Quality Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7101 - Production Monitoring).
7104.1 7104.3	Groundwater Level Monitoring Project	Pursuant to the OBMP and Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater-level monitoring program. The key well monitoring program has now been implemented. For the key well program, about 75 wells are measured monthly, about 70 wells are measured by transducers, about 210 wells are measured by municipal well owners (which are collected by Watermaster staff), and about 100 wells are measured by cooperators. Cooperators include members of the appropriative and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.6	Groundwater Level Monitoring - Supplies	Required supplies include sounder replacement lines, rubber gloves, distilled water, and fittings for installing transducers.
7104.7	Groundwater Level Monitoring - Capital Equipment	Capital equipment include transducers and transducer download cables purchased by Watermaster staff.
7104.4 7104.8	Groundwater Level Monitoring - Contract Services	Contract services include the construction of aluminum covers for transducers (not otherwise enclosed in structures) and ground-level surveys of well reference points.
7104.9	Groundwater Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7105.1 7105.4	Basin Water Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 also includes the surface water quality monitoring program. Work in this line item previously included measuring water quality at recharge and flood retention basins within the Chino Basin. This was typically done during the rainy season only; approximately 3-4 samplings per basin per year. Enough data has now been collected and catalogued for this activity and only minor amounts of money are now budgeted for use on an as-needed basis.
7105.6	Basin Water Quality Monitoring - Supplies	Required supplies item include rubber gloves, sample bags, tools, and field lab equipment.
7107.1 7107.2 7107.3 7107.5 7107.6	Ground Level Monitoring	Pursuant to the OBMP and Peace Agreement, Program Element 1 also includes the development and implementation of a ground-level monitoring and testing program. Watermaster is interested in determining how much, if any, subsidence has occurred in the Basin and in monitoring the effectiveness of the OBMP in minimizing it. Data is collected from a network of ground elevation stations (surveys), from a multi-piezometer and from a dual borehole extensometer in the subsidence-prone area (mainly Management Zone 1). Satellite imagery (InSAR) will also be collected and analyzed for subsidence. Watermaster is implementing these efforts as part of the MZ1 Subsidence Management Plan.
7107.61	Ground Level Monitoring - Chino Hills ASR	Current fiscal year expenses for the Chino Hills ASR project by Wildermuth Environmental, Inc.
7107.62	Ground Level Monitoring - Chino Hills ASR	CarryOver funds from prior fiscal years for the Chino Hills ASR project.
7107.8	Ground Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7107.9	Ground Level Monitoring - Supplies	Miscellaneous supplies.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2019/20**

Budget Account Number	Account Description	Comments and Information
7108.1 7108.11 7108.2 7108.3 7108.31 7108.4 7108.41 7108.6	Hydraulic Control Monitoring Program	As part of the Basin Plan, a monitoring plan to evaluate the state of hydraulic control in the southern end of the basin has been developed. Hydraulic control will be used to maximize the safe yield of the basin. Watermaster, OCWD and the Regional Board have developed a monitoring plan to assess the state of hydraulic control to provide information to Watermaster to manage future production and recharge. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use.
7108.7 7108.71 7108.72 7108.74 7108.75	Prado Basin Habitat	Wildermuth Environmental and other outside engineering costs for the Prado Basin Habitat project, split three ways between Watermaster, IEUA and OCWD.
7108.9	Hydraulic Control Monitoring	The expenses related for any/all aerial photographs of the Chino Basin.
7109.2 7109.3 7109.4	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7201 7202 7202.1 7202.2 7202.3 7203 7204 7205	OBMP PROGRAM ELEMENT 2 -- Comprehensive Recharge Program	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station (TO #5)	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin (TO #6)	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.
7301 7303 7304 7305 7306	OBMP PROGRAM ELEMENTS 3 & 5 -- Water Supply Plan - Desalter	Expenses include engineering services for the technical review of non-Watermaster consultant work products for consistency with OBMP, Basin Plan and other Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
7401 7402 7402.10 7403 7404 7405	OBMP PROGRAM ELEMENT 4 - MANAGEMENT ZONE MANAGEMENT STRATEGIES	Pursuant to the OBMP and Peace Agreement, Watermaster has developed a long-term management plan for MZ1. Watermaster and the Court approved the MZ1 Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter, adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings. Starting in FY 2015/16 the Northwest MZ1 Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Groundwater Recharge Coordinating Committee (GRCC).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2019/20**

Budget Account Number	Account Description	Comments and Information
7501 7501.1 7502 7202.1 7503 7504 7505 7511 7512	OBMP PROGRAM ELEMENTS 6 & 7 – Cooperative Efforts and Salt Management	Pursuant to the OBMP and Peace Agreement, Watermaster will complete specific activities to improve water quality monitoring and analyze the effectiveness of the OBMP to accomplish its goals. The work in this line item includes coordinating the Water Quality committee activities, coordinating with RWQCB and DTSC on several groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate plume, which has now reached the Santa Ana River, the Basin Monitoring Task Force pursuant to Watermaster's Maximum Benefit obligation, and participating in the TMDL process for Santa Ana River, Chino and Mill Creeks.
7601 7602 7604	OBMP PROGRAM ELEMENTS 8 & 9 – Storage Management and Conjunctive Use Programs	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7701 7703	Inactive Well Protection Program	Pursuant to the OBMP and Peace Agreement, Watermaster is responsible for inactive wells that have not been properly abandoned. Watermaster equips inactive wells with devices that meet the requirement of well abandonment to protect the integrity of the groundwater. These devices also allow for access to the well for monitoring purposes, if necessary. This fiscal year, approximately two or three inactive wells will need to be equipped with such devices.
7690.1	Recharge Improvement Debt Payment	Repayment of debt as agreed to in contract with Inland Empire Utilities Agency for improvement of recharge basins within the Chino Basin. This expense is to be paid by the Appropriators based upon the OSY formula.
7690.15	RMPU Amendment (TO #1)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.16	East Declez Basin (TO #1-1st Amendment)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.2	Turner Basin Recharge Improvement Project	Recharge Improvement Project costs related to the Turner Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.3	Hickory Basin Recharge Improvement Project	Recharge Improvement Project costs related to the Hickory Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.4	San Sevaine Recharge Improvement Project (TO #8)	Recharge Improvement Project costs related to the San Sevaine Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.5	CB20 Turnout Noise Abatement Improvement	Recharge Improvement Project costs related to the CB20 Turnout Noise Abatement project. This expense is to be paid by the Appropriators based upon the OSY.
7690.61	GWR SCADA Upgrades (TO #4)	Recharge Improvement Project costs related to the GWR SCADA Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.62	SCADA Communication Upgrades (TO #3)	Recharge Improvement Project costs related to the SCADA Communication Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.7	Upper Santa Ana River Habitat Conservation Plan (TO #7)	Recharge Improvement Project costs related to the Upper Santa Ana River Habitat Conservation Plan. This expense is to be paid by the Appropriators based upon the OSY.
7690.8	Lower Day Basin RMPU Improvements (TO #2)	Recharge Improvement Project costs related to the Lower Day Basin RMPU Improvements. This expense is to be paid by the Appropriators based upon the OSY.
7690.9	Miscellaneous Basin Recharge Improvement Project	Recharge Improvement Project costs related to miscellaneous basins. This expense is to be paid by the Appropriators based upon the OSY.
9502	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>SUPPLEMENTAL & REPLENISHMENT WATER INCOME AND EXPENSES</u>		
		Water rights were assigned in the Judgment entered in 1978. It established the terms and conditions regarding replenishment water and how the assessments would be levied to cover the water for each pool. No amounts are budgeted in this category as Watermaster is unable to determine what the overproduction will be at year, if any. Replenishment water is a "pass-thru" expense meaning all amounts overproduced by an agency are billed to them at the rate Watermaster pays for the cost of the water, plus fees.
4210	App Pool Replenishment Assessments	Certain Appropriators under the Judgment have 15% of the cost of replenishment water required by their group and 85% of the cost is paid by the appropriator overproducing water in the prior year. Other Appropriators have the obligation to pay 100% of the costs of replacing any overproduced water.
4211	15% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4212	85% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2019/20**

Budget Account Number	Account Description	Comments and Information
4213	100% Net Assessments	Costs levied against those subject to 100% assessments for replacing water.
4216	Interest Income	Cumulative Unmet Replenishment Obligation (CURO).
4220	Non-Ag Pool Replenishment	Non-Ag members (primarily industrial producers) are required to replace any water produced which exceeds their assigned water rights.
4225	Interest Income	The interest income from LAIF allocated as a percentage of the amount of replenishment water.
4226	LAIF Fair Market Value	The annual adjustment (as required by the auditors) as of June 30 of the Fair Market Value adjustment of any funds invested in LAIF.
4613	Stored Water Sales	Sale of stored Non-Ag water to the Appropriators.
4614	MWD Direct Water Sales	Purchase of water directly from MWD.
4615	Exhibit "G" Non-Ag Pool Water Sales	Purchase of Exhibit "G" Non-Ag Pool Stored Water by the Appropriators.
5010	Groundwater Recharge	Costs of Replenishment or Supplemental Water.
5011	Replenishment Water - Other	Costs of Replenishment or Supplemental Water.
5011.6	Replenishment Water	Covers the costs of purchasing replenishment water from MWD.
5017	IEUA Surcharges	Inland Empire Utilities Agencies charges a fee for water delivered.
5105	Purchase of Non-Ag Pool Water	The cost to purchase Non-Ag Pool Water.
5107	Exhibit "G" Non-Ag Pool Water	The cost to purchase Exhibit "G" Non-Ag Pool Stored Water.
9251	Other Post Employment Benefits	The accrued cost of Other Post Employment Benefits (OPEB).
9996	Refund - Excess Reserves - Approp. Pool	The return of any excess cash reserves to the Appropriative Pool at the time the Assessment invoices are generated.
9997	Refund - Excess Reserves - Non-Ag Pool	The return of any excess cash reserves to the Non-Agricultural Pool at the time the Assessment invoices are generated.
9998	Refund - Recharge Debt - Approp. Pool	The return of any excess cash reserves related to the recharge debt payments to the Appropriative Pool at the time the Assessment invoices are generated.

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION
FISCAL YEAR 2019/20
INCLUDES "10% ADMINISTRATIVE AND 15% OBMP/PROJECT OPERATING RESERVES"**

PRODUCTION BASIS

2017/18 Production & Exchanges in Acre-Feet (Actuals)
2018/19 Production & Exchanges in Acre-Feet (Actuals)

BUDGET

Administration, Advisory Committee & Watermaster Board ¹
OBMP & Implementation Projects ¹
General Admin & OBMP Assessments

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies
Subtotal: CASH DEMAND

Add: OPERATING RESERVE

Administrative (10%) 10%
OBMP (15%) 15%
Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments ²

Total: CASH REQUIRED TO BE ASSESSED

Current Year Assessments

General Administration/OBMP Assessments (Minimum \$5.00 Per Producer) A Per Acre-Foot
Grand Total

Prior Year Assessments, (Actuals) Information Only B Per Acre-Foot
Grand Total

Variance Between Proposed Assessments and Prior Year Assessments A - B
Grand Total

Estimated Assessment as of "Approved" Budget May 24, 2018, Information Only
Grand Total

FY 2018/19 BUDGET	FY 2019/20 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		109,415,299	76,859,928	70.246%	28,460,605	26.012%	4,094,766	3.742%
		100,761,006	75,114,142	74.547%	21,785,871	21.621%	3,860,993	3.832%
			General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
\$2,046,203	\$2,410,259	\$2,410,259	\$1,796,772		\$521,130		\$92,357	
6,125,437	5,393,629	5,393,629		4,020,780		1,166,174		206,675
\$8,171,640	\$7,803,888	7,803,888	1,796,772	4,020,780	521,130	1,166,174	92,357	206,675
		7,803,888	1,796,772	4,020,780	521,130	1,166,174	92,357	206,675
(63,968)	(75,124)	(75,124)		(56,002)		(16,243)		(2,879)
(167,712)	(171,906)	(171,906)		(128,151)		(37,168)		(6,587)
7,939,960	7,556,858	7,556,858	1,796,772	3,836,627	521,130	1,112,763	92,357	197,209
204,620	241,026	\$241,026	\$179,677		\$52,113		\$9,236	
918,816	809,044	809,044		603,117		174,926		31,001
1,123,436	1,050,070	1,050,070	179,677	603,117	52,113	174,926	9,236	31,001
(1,123,436)	(1,050,070)	(1,050,070)	(241,769)	(541,025)	(70,122)	(156,917)	(12,427)	(27,810)
\$7,939,960	\$7,556,858	\$7,556,858	\$1,734,680.20	\$3,898,719	\$503,121	\$1,130,772	\$89,166	\$200,400
			\$23.09	\$51.90	\$23.09	\$51.90	\$23.09	\$51.90
				\$74.99		\$75.00		\$75.00
			\$18.00	\$54.57	\$18.00	\$54.57	\$18.00	\$54.57
				\$72.57		\$72.57		\$72.57
			\$5.09	(\$2.67)	\$5.09	(\$2.67)	\$5.09	(\$2.67)
				\$2.42		\$2.43		\$2.43
			\$17.72	\$53.72	\$17.72	\$53.72	\$17.72	\$53.72
				\$71.44		\$71.44		\$71.44

¹ Total costs are allocated to Pools by actual production percentages. Does not include Recharge Debt Payment, Recharge Improvement Projects or Replenishment Water purchases.

² June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, and Carryover replenishment obligations.