



CHINO BASIN WATERMASTER
APPROVED BUDGET FY 2012-2013
MAY 24, 2012

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended	% Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$ 111,000	\$ 411,000	\$ 705,777	\$ 152,938	\$ (552,839)	(78.3)%
4110 Appropriative Pool Assessments	6,165,079	5,844,796	5,919,796	6,285,952	366,156	6.2%
4120 Non-Agricultural Pool Assessments	343,090	252,381	252,381	191,711	(60,670)	(24.0)%
4730 Prorated Interest Income	36,922	150,010	150,010	39,600	(110,410)	(73.6)%
4900 Miscellaneous Income	0	0	0	0	0	0.0%
Total Income	6,656,091	6,658,187	7,027,964	6,670,201	(357,763)	(5.1)%
Administrative Expenses						
6010 Salary Costs	481,459	472,976	592,976	519,684	(73,292)	(12.4)%
6020 Office Building Expense	98,313	103,369	103,369	104,845	1,476	1.4%
6030 Office Supplies & Equip.	21,360	28,500	28,500	27,000	(1,500)	(5.3)%
6040 Postage & Printing Costs	61,289	66,180	66,180	62,368	(3,812)	(5.8)%
6050 Information Services	155,412	148,020	148,020	142,296	(5,724)	(3.9)%
6060 WM Special Contract Services	29,708	34,000	66,000	34,400	(31,600)	(47.9)%
6070 Watermaster Legal Services	0	202,555	202,555	175,645	(26,910)	(13.3)%
6080 Insurance Expense	16,107	19,036	19,036	19,393	357	1.9%
6110 Dues and Subscriptions	29,520	30,000	30,000	27,500	(2,500)	(8.3)%
6150 Field Supplies & Equipment	1,034	1,600	1,600	1,400	(200)	(12.5)%
6170 Travel & Transportation	25,842	21,970	21,970	21,170	(800)	(3.6)%
6190 Conferences & Seminars	18,126	17,500	17,500	15,000	(2,500)	(14.3)%
6200 Advisory Committee Expenses	18,322	54,051	54,051	53,385	(666)	(1.2)%
6300 Watermaster Board Expenses	50,410	101,246	101,246	143,894	42,648	42.1%
6500 Education Fund Expenditures	375	375	375	257	(118)	(31.5)%
8300 Appropriative Pool Administration	51,778	50,280	159,271	59,285	(99,986)	(62.8)%
8400 Agricultural Pool Administration	186,152	351,829	351,829	356,983	5,154	1.5%
8500 Non-Agricultural Pool Administration	145,903	101,713	107,697	46,995	(60,702)	(56.4)%
9400 Depreciation Expense	20,699	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(393,760)	(720,599)	(720,599)	(732,558)	(11,959)	(1.7)%
Total Administrative Expenses	1,018,047	1,084,601	1,351,576	1,078,942	(272,634)	(20.2)%
General OBMP Expenditures						
6900 Optimum Basin Mgmt Program	1,510,065	935,026	1,033,094	994,850	(38,244)	(3.7)%
6950 Cooperative Efforts	10,000	10,000	10,000	10,000	0	0.0%
9501 Allocated G&A Expenditures	106,826	216,375	216,375	214,336	(2,039)	(0.9)%
Total General OBMP Expenses	1,626,892	1,161,401	1,259,469	1,219,186	(40,283)	(3.2)%
OBMP Implementation Projects						
7101 Production Monitoring	86,386	104,900	95,900	108,746	12,846	13.4%
7102 In-Line Meter Installation/Maintenance	20,162	66,363	92,560	106,162	13,602	14.7%
7103 Groundwater Quality Monitoring	195,041	203,960	200,557	197,738	(2,819)	(1.4)%

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SUMMARY BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended	% Variance Approved vs. Amended
7104 Groundwater Level Monitoring	263,997	276,432	310,806	318,898	8,092	2.6%
7105 Recharge Basin Water Quality Monitori	771	3,592	3,592	3,118	(474)	(13.2)%
7106 Water Level Sensors Install	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	476,155	904,443	962,500	524,451	(438,049)	(45.5)%
7108 Hydraulic Control Monitoring Program	400,051	459,784	447,078	411,162	(35,916)	(8.0)%
7109 Recharge & Well Monitoring Program	9,429	11,160	2,232	21,540	19,308	865.1%
7200 OBMP Pgm Element 2 - Comp Rechar	881,396	1,341,785	1,282,132	1,374,719	92,587	7.2%
7300 OBMP Pgm Element 3 & 5 - Water Sup	98,272	93,383	81,764	75,995	(5,769)	(7.1)%
7400 OBMP Pgm Element 4 - Mgmt Zone Sti	56,437	70,067	74,457	82,250	7,793	10.5%
7500 OBMP Pgm Element 6 & 7 - Coop Effor	100,802	88,942	115,942	68,479	(47,463)	(40.9)%
7600 OBMP Pgm Element 8 & 9 Storage Mg	25,881	45,773	45,773	58,618	12,845	28.1%
7700 Inactive Well Protection Program	75	1,413	1,413	920	(493)	(34.9)%
7690 Recharge Improvement Debt Payment	366,790	450,964	450,964	501,055	50,091	11.1%
9502 Allocated G&A Expenditures	286,933	504,224	504,224	518,222	13,998	2.8%
Total OBMP Implementation Projects	3,268,577	4,627,185	4,671,894	4,372,073	(299,821)	(6.4)%
Total Expenses	5,913,516	6,873,187	7,282,939	6,670,201	(612,738)	(8.4)%
Net Ordinary Income	742,575	(215,000)	(254,975)	0	254,975	100.0%
Other Income						
4225 Interest Income	28,164	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	3,594,458	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	27,546	0	0	0	0	0.0%
4230 Groundwater Recharge Activity	0	0	0	0	0	0.0%
4600 Groundwater Sales	5,995,123	0	0	0	0	0.0%
Total Other Income	9,645,291	0	0	0	0	0.0%
Other Expense						
5010 Groundwater Recharge	8,735,408	0	0	0	0	0.0%
5105 Purchase of Non-Ag Pool Water	2,255,436	0	0	0	0	0.0%
Total Other Expense	10,990,844	0	0	0	0	0.0%
9900 To / (From) Reserves	(602,977)	0	(39,975)	0	39,975	100.0%
Net Other Income	(742,575)	0	39,975	0	(39,975)	(100.0)%
Net Income	\$ -	\$ (215,000)	\$ (215,000)	\$ 0	\$ 215,000	100.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
Ordinary Income					
Income					
4000 Mutual Agency Revenue					
4013 Local Agency Contr - OBMP	\$111,000	\$111,000	\$111,000	\$0	(\$111,000)
4030 Basin Management Assistance	0	300,000	300,000	0	(300,000)
4040 Cooperative Agreement	0	0	294,777	152,938	(141,839)
Total 4000 Mutual Agency Revenue	111,000	411,000	705,777	152,938	(552,839)
4110 Appropriative Pool Assessments					
4111 Administrative Assessment	582,626	674,504	674,504	735,586	61,082
4111.2 OBMP Assessment	3,307,583	3,179,008	3,179,008	3,514,401	335,393
4111.3 App Pool - Special Assessment	0	0	75,000	0	(75,000)
4112 Ag Pool Reallocation - Administrative	235,794	269,611	269,611	265,661	(3,950)
4113 Ag Pool Reallocation - OBMP	1,338,112	1,270,709	1,270,709	1,269,249	(1,460)
4115 Recharge Improvement Revenue	700,964	450,964	450,964	501,055	50,091
4117 P/Y Adjustments & Pool Interest	0	0	0	0	0
Total 4110 Appropriative Pool Assessments	6,165,079	5,844,796	5,919,796	6,285,952	366,156
4120 Non-Agricultural Pool Assessments					
4123 Administrative Assessment	28,919	33,674	33,674	33,181	(493)
4123.3 Non-Ag Pool - Special Assessment	150,000	60,000	60,000	0	(60,000)
4124 OBMP Assessment	164,171	158,707	158,707	158,529	(178)
4127 P/Y Adjustments	0	0	0	0	0
Total 4120 Non-Agricultural Pool Assessments	343,090	252,381	252,381	191,711	(60,670)
4730 Prorated Interest Income					
4713 Interest Income-Other	(272)	0	0	0	0
4731 Interest - Agricultural Pool	2,324	13,500	13,500	4,000	(9,500)
4732 Interest - Appropriative Pool	33,539	133,500	133,500	34,400	(99,100)
4733 Interest - Non-Agricultural Pool	1,327	3,000	3,000	1,200	(1,800)
4739 Interest - Education Fund	4	10	10	0	(10)
Total 4730 Prorated Interest Income	36,922	150,010	150,010	39,600	(110,410)
4900 Miscellaneous Income	0	0	0	0	0
Total Income	6,656,091	6,658,187	7,027,964	6,670,201	(357,763)
Administrative Expenses					
6010 Salary Costs					
6011 WM Staff Salaries & Payroll Burden	523,551	441,032	561,032	462,560	(98,472)
6012 Payroll Services	3,845	4,020	4,020	4,200	180
6013 Human Resources Services	2,631	6,000	6,000	6,000	0
6016 New Employee Search Costs	307	500	500	500	0
6017 Temporary Services	10,842	21,424	21,424	46,424	25,000
Subtotal Wages	541,177	472,976	592,976	519,684	(73,292)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
6018 Fringe Benefits	489,487	499,730	499,730	535,248	35,518
60199 Payroll Burden Allocated	(549,204)	(499,730)	(499,730)	(535,248)	(35,518)
Total 6010 Salary Costs	481,459	472,976	592,976	519,684	(73,292)
6020 Office Building Expense					
6021 Office Lease	69,972	71,181	71,181	73,149	1,968
6022 Telephone	12,742	15,300	15,300	15,120	(180)
6024 Building Repairs & Janitorial	13,424	14,740	14,740	14,320	(420)
6026 Security Services	2,175	2,148	2,148	2,256	108
6027 Other Expense	0	0	0	0	0
Total 6020 Office Building Expense	98,313	103,369	103,369	104,845	1,476
6030 Office Supplies & Equip.					
6031.1 Copy Paper	2,782	4,500	4,500	3,500	(1,000)
6031.7 Other Office Supplies	17,227	21,000	21,000	21,000	0
6141.1 Meeting Supplies	36	1,500	1,500	1,250	(250)
6141.3 Admin Meetings	1,150	1,500	1,500	1,250	(250)
6147 Other Admin Expenses	165	0	0	0	0
Total 6030 Office Supplies & Equip.	21,360	28,500	28,500	27,000	(1,500)
6040 Postage & Printing Costs					
6042 Postage - General	5,868	6,000	6,000	6,000	0
6043.1 Ricoh Lease Fee	42,986	37,980	37,980	35,968	(2,012)
6043.2 Ricoh Usage & Maintenance Fee	7,192	14,400	14,400	12,600	(1,800)
6044 Postage Meter Lease	2,233	2,800	2,800	2,800	0
6045 Outside Printing	3,010	5,000	5,000	5,000	0
Total 6040 Postage & Printing Costs	61,289	66,180	66,180	62,368	(3,812)
6050 Information Services					
6052 Consultants	0	0	0	0	0
6052.1 Park Place Computer Solutions	45,550	46,800	46,800	51,300	4,500
6052.2 Applied Computer Technologies	33,423	36,000	36,000	36,000	0
6052.3 Website Consulting	10,100	10,800	10,800	0	(10,800)
6053 Internet Services	17,417	18,420	18,420	18,996	576
6054 Computer Software	16,779	9,000	9,000	17,000	8,000
6055 Computer Hardware	31,166	26,000	26,000	18,000	(8,000)
6057 Computer Maintenance	977	1,000	1,000	1,000	0
Total 6050 Information Services	155,412	148,020	148,020	142,296	(5,724)
6060 WM Special Contract Services					
6061.3 Rauch	15,883	15,000	15,000	15,000	0
6062 Audit Services	9,075	9,000	9,000	9,400	400
6063 Public Relations/Consultant	4,750	10,000	10,000	10,000	0
6064 CEO Recruitment Contract	0	0	32,000	0	(32,000)
Total 6060 WM Special Contract Services	29,708	34,000	66,000	34,400	(31,600)

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DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
6070 Watermaster Legal Services					
6071 Legal Services - Court Coordination	0	39,100	39,100	35,950	(3,150)
6072 Legal Services - Restated Judgment	0	62,400	62,400	57,000	(5,400)
6073 Legal Services - Personnel Matters	0	9,875	9,875	7,625	(2,250)
6074 Legal Services - Interagency Issues	0	34,300	34,300	43,920	9,620
6075 Legal Services - Replenishment Water	0	0	0	0	0
6076 Legal Services - Storage Agreements	0	0	0	0	0
6078 Legal Services - Miscellaneous	0	56,880	56,880	31,150	(25,730)
6079 Legal Services - Contingency	0	0	0	0	0
Total 6070 Watermaster Legal Services	0	202,555	202,555	175,645	(26,910)
6080 Insurance Expense					
6085 Business Insurance Package	15,851	18,728	18,728	19,024	296
6086 Position Bond Insurance	256	307	307	369	61
Total 6080 Insurance Expense	16,107	19,036	19,036	19,393	357
6110 Dues and Subscriptions					
6111 Membership Dues	28,852	29,000	29,000	26,500	(2,500)
6112 Subscriptions	668	1,000	1,000	1,000	0
Total 6110 Dues and Subscriptions	29,520	30,000	30,000	27,500	(2,500)
6150 Field Supplies & Equipment					
6151 Small Tools & Equipment	62	600	600	400	(200)
6154 Uniforms	972	1,000	1,000	1,000	0
Total 6150 Field Supplies & Equipment	1,034	1,600	1,600	1,400	(200)
6170 Travel & Transportation					
6170 Travel & Transportation	0	0	0	0	0
6171.1 CEO Vehicle Allowance	5,513	0	0	0	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	14,680	14,400	14,400	14,400	0
6173 Mileage Reimbursements	183	250	250	250	0
6174 Public Transportation	170	320	320	320	0
6175 Vehicle Fuel	1,832	3,000	3,000	2,700	(300)
6177 Vehicle Repairs & Maintenance	3,465	4,000	4,000	3,500	(500)
Total 6170 Travel & Transportation	25,842	21,970	21,970	21,170	(800)
6190 Conferences & Seminars					
6191 Conferences & Seminars	13,598	16,000	16,000	13,500	(2,500)
6192 Training & Continuing Education	905	1,500	1,500	1,500	0
6193.1 Strategic Planning Conference	7,158	0	0	0	0
6193.2 Conference - Registration Fee	(3,535)	0	0	0	0
Total 6190 Conferences & Seminars	18,126	17,500	17,500	15,000	(2,500)
6200 Advisory Committee Expenses					
6201 WM Staff Salaries	17,640	21,241	21,241	22,105	864
6212 Meeting Expense	683	2,000	2,000	2,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
6275 Legal Services - Advisory Committee Meeting	0	30,810	30,810	29,280	(1,530)
Total 6200 Advisory Committee Expenses	18,322	54,051	54,051	53,385	(666)
6300 Watermaster Board Expenses					
6301 WM Staff Salaries	21,894	29,916	29,916	31,104	1,188
6311 Board Member Compensation	24,375	20,000	20,000	22,250	2,250
6312 Meeting Expense	4,034	5,400	5,400	6,000	600
6313 Board Member Expenses	107	300	300	300	0
6375 Legal Services - Board Meeting	0	45,630	45,630	84,240	38,610
Total 6300 WM Board Expenses	50,410	101,246	101,246	143,894	42,648
6500 Education Fund Expenditures	375	375	375	257	(118)
8300 Appropriative Pool Administration					
8301 WM Staff Salaries	22,115	28,450	28,450	29,505	1,055
8312 Meeting Expenses	320	500	500	500	0
8367 Appropriative Pool - Legal Services	29,342	0	108,991	0	(108,991)
8375 Legal Services - Approp. Pool Meeting	0	21,330	21,330	29,280	7,950
Total 8300 Appropriative Pool Administration	51,778	50,280	159,271	59,285	(99,986)
8400 Agricultural Pool Administration					
8401 WM Staff	26,134	24,935	24,935	25,930	995
8411 Compensation	2,250	2,000	2,000	0	(2,000)
8412 Meeting Expenses	129	300	300	300	0
8456 IEUA Readiness To Serve	4,812	5,784	5,784	7,773	1,989
8467 Ag-Pool Legal Service	116,194	100,000	100,000	100,000	0
8467.1 Frank B & Associates	10,792	18,000	18,000	18,000	0
8467.2 Legal - Plumes/Other Issues	0	93,000	93,000	93,000	0
8470 Ag Pool Meeting Special Compensation	15,500	12,000	12,000	17,300	5,300
8471 Ag Pool Special Projects	10,342	65,000	65,000	65,000	0
8475 Legal Services - Ag. Pool Meeting	0	30,810	30,810	29,280	(1,530)
8485 Ag Pool - Misc. Expense - Ag Fund	0	0	0	400	400
Total 8400 Agricultural Pool Administration	186,152	351,829	351,829	356,983	5,154
8500 Non-Agricultural Pool Administration					
8501 WM Staff	14,672	14,233	14,233	14,715	482
8512 Meeting Expense	2,216	3,000	3,000	3,000	0
8567 Non-Ag Legal Service	129,016	75,000	80,984	0	(80,984)
8575 Legal Services - Non-Ag. Pool Meeting	0	9,480	9,480	29,280	19,800
Total 8500 Non-Agricultural Pool Administration	145,903	101,713	107,697	46,995	(60,702)
9400 Depreciation Expense	20,699	0	0	0	0
9500 Allocated G&A Expenditures	(393,760)	(720,599)	(720,599)	(732,558)	(11,959)
Total Administrative Expenses	1,018,047	1,084,601	1,351,576	1,078,942	(272,634)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
General OBMP Expenses					
6900 Optimum Basin Mgmt Program					
6901 OBMP - Staff	195,184	216,992	223,992	224,554	562
6903 OBMP - SARW Group	25,778	11,655	11,655	11,000	(655)
6906 OBMP - Engineering	335,904	256,209	189,723	344,541	154,818
6906.1 OBMP - Watermaster Model Update	145,000	204,010	361,564	99,828	(261,736)
6907 OBMP - Legal					
6907.3 WM Legal Counsel	224,048	0	0	0	0
6907.30 Peace II - CEQA	4,018	0	0	0	0
6907.31 South Archibald Plume	28,855	24,625	24,625	31,800	7,175
6907.32 Chino Airport Plume	62,126	25,675	25,675	31,800	6,125
6907.33 Desalter/Hydraulic Control Issues	178,473	67,425	67,425	50,100	(17,325)
6907.34 Santa Ana River Water Rights	16,562	25,125	25,125	33,250	8,125
6907.35 Paragraph 31 Motion	146,114	39,200	39,200	17,800	(21,400)
6907.36 Santa Ana River Habitat	15,208	0	0	21,150	21,150
6907.37 Storage & Recovery	1,184	0	0	0	0
6907.38 Reg. Water Quality Control Board	3,591	13,750	13,750	11,950	(1,800)
6907.39 Recharge Master Plan	8,419	25,360	25,360	44,500	19,140
6907.40 Storage Agreements	0	0	0	17,800	17,800
6907.41 Prado Basin Habitat Sustainability	0	0	0	17,800	17,800
6907.9 WM Legal Counsel - Unanticipated	0	0	0	25,000	25,000
6909.1 OBMP Meetings	1,688	0	0	0	0
6909.3 OBMP Other Expenses	0	0	0	1,977	1,977
6909.4 OBMP Other Expenses - Other	1,692	0	0	0	0
6909.5 Ad Hoc Litigation Committee	22	0	0	0	0
6909.6 OBMP - Other Expense-Misc.	116,200	25,000	25,000	10,000	(15,000)
Total 6900 Optimum Basin Mgmt Program	1,510,065	935,026	1,033,094	994,850	(38,244)
Total 6950 Cooperative Efforts	10,000	10,000	10,000	10,000	0
9501 Allocated G&A Expenditures	106,826	216,375	216,375	214,336	(2,039)
Total General OBMP Expenses	1,626,892	1,161,401	1,259,469	1,219,186	(40,283)
7000 OBMP Implementation Projects					
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>					
7101 Production Monitoring					
7101.1 Production Monitoring - WM Staff	85,325	104,150	95,150	107,996	12,846
7101.3 Production Monitoring - Engineering Services	0	0	0	0	0
7101.4 Production Monitoring - Computer Services	750	750	750	750	0
7101.5 Production Monitoring - Supplies & Repairs	311	0	0	0	0
Total 7101 Production Monitoring	86,386	104,900	95,900	108,746	12,846
7102 In-Line Meter Installation/Maintenance					

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
7102.1 In-Line Meter - WM Staff	2,639	10,363	10,363	10,537	174
7102.5 In-Line Meter - Repair & Maintenance	1,355	8,000	14,197	20,000	5,803
7102.7 In-Line Meter - In-Line Meters	1,847	8,000	28,000	25,000	(3,000)
7102.8 In-Line Meter - Calibration & Testing	14,320	40,000	40,000	50,625	10,625
Total 7102 In-Line Meter Installation/Maintenance	20,162	66,363	92,560	106,162	13,602
7103 Groundwater Quality Monitoring					
7103.1 Grdwtr Quality - WM Staff	64,398	80,195	65,195	84,064	18,869
7103.3 Grdwtr Quality - Engineering Services	87,672	80,507	92,104	67,056	(25,048)
7103.4 Grdwtr Quality - Contract Services	1,425	2,125	2,125	4,800	2,675
7103.5 Grdwtr Quality - Laboratory Services	31,963	36,883	36,883	38,568	1,685
7103.6 Grdwtr Quality - Supplies	8,833	3,500	3,500	2,500	(1,000)
7103.7 Grdwtr Quality - Computer Services	750	750	750	750	0
Total 7103 Groundwater Quality Monitoring	195,041	203,960	200,557	197,738	(2,819)
7104 Groundwater Level Monitoring					
7104.1 Grdwtr Level - WM Staff	87,722	89,863	64,863	90,577	25,714
7104.3 Grdwtr Level - Engineering Services	154,493	151,144	210,518	192,396	(18,122)
7104.4 Grdwtr Level - Contract Services (CBWM Staff)	0	500	500	500	0
7104.6 Grdwtr Level - Supplies	2,462	1,000	1,000	1,500	500
7104.7 Grdwtr Level - Capital Equipment (CBWM Staff)	9,249	10,000	10,000	10,000	0
7104.8 Grdwtr Level - Contract Services	4,885	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	5,187	13,925	13,925	13,925	0
Total 7104 Groundwater Level Monitoring	263,997	276,432	310,806	318,898	8,092
7105 Recharge Basin Water Quality Monitoring					
7105.1 Recharge Basin Water Quality - WM Staff	771	2,992	2,992	3,118	126
7105.4 Recharge Basin Water Quality - Laboratory Services	0	500	500	0	(500)
7105.6 Recharge Basin Water Quality - Supplies	0	100	100	0	(100)
Total 7105 Recharge Basin Water Quality Monitoring	771	3,592	3,592	3,118	(474)
7107 Ground Level Monitoring					
7107.1 Ground Level - WM Staff	4,376	1,566	1,566	1,680	114
7107.2 Ground Level - Engineering Services	164,129	166,435	166,435	143,269	(23,166)
7107.3 Ground Level - Synthetic Aperture Radar	95,000	120,000	120,000	90,000	(30,000)
7107.6 Ground Level - Contract Services	189,407	90,735	90,735	121,300	30,565
7107.61 Ground Level - Chino Hills ASR	0	134,000	134,000	150,506	16,506
7107.7 Ground Level - Extensometer Installation	0	365,945	424,002	0	(424,002)
7107.8 Ground Level - Capital Equipment	23,243	25,762	25,762	16,046	(9,716)
7107.9 Ground Level - Other	0	0	0	1,650	1,650
Total 7107 Ground Level Monitoring	476,155	904,443	962,500	524,451	(438,049)
7108 Hydraulic Control Monitoring					
7108.1 Hydraulic Control Monitoring - WM Staff	3,211	7,273	7,273	7,483	210
7108.2 Hydraulic Control Monitoring - Temporary Services	0	0	0	0	0
7108.3 Hydraulic Control Monitoring - Engineering Services	234,902	279,662	246,956	131,518	(115,438)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
7108.4 Hydraulic Control Monitoring - Laboratory Services	157,262	170,849	170,849	67,661	(103,188)
7108.6 Hydraulic Control Monitoring - Supplies	0	0	0	0	0
7108.7 Hydraulic Control Monitoring - Prado Basin Habitat	0	0	20,000	200,000	180,000
7108.9 Hydraulic Control Monitoring - Contract Services	4,676	2,000	2,000	4,500	2,500
Total 7108 Hydraulic Control Monitoring	400,051	459,784	447,078	411,162	(35,916)
7109 Recharge & Well Monitoring					
7109.3 Recharge & Well Monitoring - Engineering Services	9,429	11,160	2,232	21,540	19,308
7109.4 Recharge & Well Monitoring - Laboratory Services	0	0	0	0	0
Total 7109 Recharge & Well Monitoring	9,429	11,160	2,232	21,540	19,308
7200 OBMP Pgm Element 2 - Comp Recharge					
7201 Comp Recharge - WM Staff	111,880	125,087	125,087	131,250	6,163
7202 Comp Recharge - Engineering Services - Other	19,389	0	0	0	0
7202.2 Comp Recharge - Engineering Services	0	10,320	10,320	0	(10,320)
7202.3 Comp Recharge - Implementation RMPU	53,422	231,000	171,347	100,016	(71,331)
7203 Comp Recharge - Contract Services	0	0	0	0	0
7204 Comp Recharge - Supplies	65	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	9,639	5,000	5,000	7,500	2,500
7206 Comp Recharge - Basin Program O&M	687,001	722,628	722,628	833,953	111,325
7207 Comp Recharge - Other	0	245,750	245,750	0	(245,750)
7209 Recharge Proof of Concept	0	0	0	300,000	300,000
Total 7200 OBMP Pgm Element 2 - Comp Recharge	881,396	1,341,785	1,282,132	1,374,719	92,587
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter					
7301 OBMP - WM Staff	30,646	37,543	37,543	38,651	1,108
7303 OBMP - Engineering Services	60,744	47,840	36,221	30,344	(5,877)
7304 OBMP - Contract Services	0	0	0	0	0
7305 OBMP - Supplies	6,882	8,000	8,000	7,000	(1,000)
7306 OBMP - Other Expense	0	0	0	0	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	98,272	93,383	81,764	75,995	(5,769)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies					
7401 OBMP - WM Staff	6,299	12,235	12,235	12,688	453
7402 OBMP - Engineering Services	43,013	45,732	50,122	52,062	1,940
7403 OBMP - Contract Services	5,000	10,000	10,000	15,000	5,000
7404 OBMP - Supplies	21	0	0	0	0
7405 OBMP - Other Expenses	2,104	2,100	2,100	2,500	400
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	56,437	70,067	74,457	82,250	7,793
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt					
7501 OBMP - WM Staff	2,330	2,992	2,992	7,523	4,531
7501.1 OBMP - WM Staff (Plume)	0	0	22,000	0	(22,000)
7502 OBMP - Engineering Services	98,472	48,160	48,160	55,868	7,708
7503 OBMP - Contract Services (Plume)	0	37,790	42,790	0	(42,790)
7504 OBMP - Contract Services	0	0	0	5,088	5,088

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2012-2013**

	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
7505 OBMP - Other Expenses	0	0	0	0	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgm	100,802	88,942	115,942	68,479	(47,463)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use					
7601 OBMP - WM Staff	25,767	45,423	45,423	46,940	1,517
7602 OBMP - Engineering Services	0	0	0	11,328	11,328
7604 OBMP - Supplies	114	350	350	350	0
7605 OBMP - Other Expenses	0	0	0	0	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	25,881	45,773	45,773	58,618	12,845
7700 Inactive Well Protection Program					
7701 Inactive Well Protection Program - WM Staff	0	413	413	420	7
7703 Inactive Well Protection Program - Contract Services	75	1,000	1,000	500	(500)
Total 7700 Inactive Well Protection Program	75	1,413	1,413	920	(493)
7690 Recharge Improvement Debt Payment	366,790	450,964	450,964	501,055	50,091
9502 Allocated G&A Expenditures	286,933	504,224	504,224	518,222	13,998
Total OBMP Implementation Projects	3,268,577	4,627,185	4,671,894	4,372,073	(299,821)
Total General OBMP & Implementation Projects	4,895,469	5,788,586	5,931,363	5,591,259	(340,104)
Total Expenses	5,913,516	6,873,187	7,282,939	6,670,201	(612,738)
Net Ordinary Income	742,575	(215,000)	(254,975)	0	254,975
Other Income					
4225 Interest Income					
4225 Interest Income	14,714	0	0	0	0
4226 LAIF Fair Market Value	13,450	0	0	0	0
Total 4225 Interest Income	28,164	0	0	0	0
Water Replenishment Assessments					
4210 Approp Pool-Replenishment					
4211 15% Gross Assessments	227,550	0	0	0	0
4212 85% Net Assessments	1,289,450	0	0	0	0
4213 100% Net Assessments	904,561	0	0	0	0
4214 Prior Year Adjustment	0	0	0	0	0
4215 Prior Year Carryover	0	0	0	0	0
4216 CURO Adjustment	1,172,897	0	0	0	0
Total 4210 Approp Pool-Replenishment	3,594,458	0	0	0	0
4220 Non-Ag Pool-Replenishment					
4223 Net Replenishment	24,518	0	0	0	0

**CHINO BASIN WATERMASTER
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	FY 10-11 June Actual	FY 11-12 Approved Budget	FY 11-12 Amended Budget	FY 12-13 Approved Budget	Approved vs. Amended
4224 CURO Adjustment	3,028	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	27,546	0	0	0	0
4600 Groundwater Sales					
4613 Stored Water Sales	2,244,496	0	0	0	0
4614 MWD Direct Water Sales	3,750,628	0	0	0	0
Total 4600 Groundwater Sales	5,995,123	0	0	0	0
Total Other Income	9,645,291	0	0	0	0
Other Expense					
5010 Groundwater Recharge					
5011.4 Replenishment Water	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	3,750,628	0	0	0	0
5011 Replenishment Water - Other	4,984,780	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0
Total 5010 Groundwater Recharge	8,735,408	0	0	0	0
5105 Purchase of Non-Ag Pool Water	2,255,436	0	0	0	0
Total Other Expense	10,990,844	0	0	0	0
9900 To / (From) Reserves	(602,977)	0	(39,975)	0	39,975
Net Other Income	(742,575)	0	39,975	0	(39,975)
Net Income	\$0	(\$215,000)	(\$215,000)	\$0	\$215,000

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contr - OBMP	This account represents reimbursement funds from Hanson Aggregates for damage to Lower Day Basin. Annual payments of \$111,000 to start 07/01/09 and end on 07/01/11.
4030	Basin Management Assistance	This account represents the one-time contribution amount of \$300,000 from Three Valleys Municipal Water District according to the Peace II Agreement, Section 9, Article 9.1.
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 or other expenses such as Basin Wide Objectives. Special Assessment levied to the Appropriators on a formula based upon 50% Operating Safe Yield and 50% Averaged Production and Exchanges, as approved by the Appropriative Pool.
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 Improvement Revenue	This account covers 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.
4730	<u>PRORATED INTEREST INCOME</u>	Interest is prorated between the Pools and the Education Fund using formula approved by the Advisory Committee and Pools several years ago.
<u>6010 SALARY COSTS</u>		
6011	WM Staff Salaries & Payroll Burden	Expenses related to administrative staff hours and costs not related to a particular project.
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 with Monster.com, CareerBuilder, local newspapers, etc.).
6017	Temporary Services	Expenses related to hiring temporary staff from an Employment Agency (i.e. 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.
<u>6020 OFFICE BUILDING EXPENSE</u>		
6021	Office Lease	Lease for Watermaster office.
6022	Telephone	Telephone expense includes office telephone system, cellular phones for management and field staff along with conference call service.
6024	Building Repairs & Janitorial	This account covers monthly janitorial and housekeeping service, along with repairs and maintenance requests for the office.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
6026	Security Services	After business hours and weekend building alarm monitoring services for the office building.
6027	Other Expense	Expenses to this category include office building improvements.
<u>6030 OFFICE SUPPLIES & EQUIPMENT</u>		
6031.1	Copy Paper	This budget item covers the cost of copy paper for the printers, copy machines, etc.
6031.7	Other Office Supplies	This budget item covers the cost office supplies which includes: stationary, envelopes, checks and other miscellaneous office supplies.
6141	Meeting Expenses	Expenses charged to this category include administrative meeting expenses, food, refreshments, etc.
6141.1	Meeting Supplies	Expenses charged to this category include administrative meeting supplies.
6141.3	Admin Meetings	Expenses charged to this category include administrative meeting expenses, conference calls, etc.
6147	Other Admin Expenses	This budget item covers the cost of administrative meeting expenses not included in other categories of 6141 listed above.
<u>6040 POSTAGE & PRINTING COSTS</u>		
6042	Postage	The postage account covers the cost of mailing or shipping all meeting notices and agendas; correspondence; Annual Reports; outgoing bills and payments, etc. Charges also include FedEx, United Parcel Service costs as well as US postage.
6043	Copy Machine Lease - Other	This account covers the cost of leasing copy machines as well as the costs for copies exceeding the minimum number per month/year as stipulated in the lease agreements.
6043.1	Ricoh Lease Fee	This account covers the cost of leasing the Ricoh copy machines from Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	This account covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from 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.
<u>6050 INFORMATION SERVICES</u>		
6052	Computer Consultant Support Services	Watermaster uses IT consultants to maintain the computer network and workstations, as well as to develop and maintain databases.
6052.1	Park Place Computer Solutions	Watermaster's IT consultant who maintains the computer network and workstations, ensuring proper backups, and recommends system improvements.
6052.2	Applied Computer Technologies	Watermaster's database consultant who maintains the numerous databases.
6052.3	Website Consulting	Watermaster's website consultant who maintains, updates and ensures the website www.cbwm.org is operational and maintained with current information.
6053	Internet Services	Miscellaneous website maintenance costs & T-1 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, back up power supplies, monitors, etc.
6057	Computer Maintenance	Costs include the maintenance and repair of computer hardware, servers, printers, etc.
<u>6060 WATERMASTER SPECIAL CONTRACT SERVICES</u>		
6061.3	Rauch	Expense category used to capture the Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.4	Other Contract Services	Expense category used to capture the Watermaster consultants who develop and implement strategic plans, develop brochures, and design reports.
6062	Audit Services	Services provided by the audit firm to ensure compliance and field work related for the annual financial statement audit.
6063	Public Relations Consultant	Watermaster retains outside consultants on a per contract basis as our Public Relations Consultant, to keep us up to date regarding relevant legislative issues.
6064	CEO Recruitment Contract	Services provided by the recruiting firm to hire a new CEO for Watermaster.
<u>6070 WATERMASTER LEGAL SERVICES</u>		
6071	Legal Services - Court Coordination	Watermaster legal counsel expenses for the regular court hearings with Judge Reichert.
6072	Legal Services - Restated Judgment	Watermaster legal counsel expenses for the Restated Judgment.
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 Agreements	Watermaster legal expenses related to Storage Agreements.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
6078	Legal Services - Miscellaneous	Watermaster legal expenses related to miscellaneous items not listed in any category above.
6079	Legal Services - Contingency	Watermaster legal expenses related to the administration/G&A contingency.
<u>6080 INSURANCES</u>		
6085	Business Insurance Package	All insurance policies are now included under Business Insurance Package, including auto & general liability.
6086	Position Bond Insurance	Insures key positions for risk of misappropriation and/or fraud.
<u>6110 DUES & SUBSCRIPTIONS</u>		
6111	Membership Dues	Watermaster memberships include: American Water Works Assoc Research Foundation, Association of California Water Agencies, Association of Ground Water Agencies, California Groundwater Coalition, American Groundwater Trust, Southern California Water Committee, Water Education Foundation and the Groundwater Resources Association.
6112	Subscriptions	Watermaster subscribes to several trade journals and the local newspaper.
<u>6150 FIELD SUPPLIES & EQUIPMENT</u>		
6151	Small Tools & Equipment	Small tools and equipment includes any tool which might be required while working in the field.
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. This line item also includes work boots for the field staff.
<u>6170 TRAVEL & TRANSPORTATION</u>		
6170	Travel & Transportation	Travel and transportation costs related to Watermaster business, not related to conferences and seminars.
6171.1	CEO Vehicle Allowance	Employment agreement provides the Chief Executive Officer a vehicle allowance of \$750 per month. For FY 2012/2013, the vehicle allowance is included as part of the overall CEO's salary.
6171.2	Watermaster Mgmt. Staff Vehicle Allowance	Employment agreement provides the Watermaster management staff receive \$400 per month.
6173	Mileage Reimbursements	Reimbursements paid to Watermaster employees' for use of personal vehicles for Watermaster business at the federally 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	Covers repairs and maintenance to Watermaster's vehicles.
<u>6190 CONFERENCES & SEMINARS</u>		
6191	Conferences & Seminars	Costs associated with staff attending conferences or seminars for information, training, or making presentations regarding the Chino Basin Watermaster activities.
6192	Training & Continuing Education	Attendance at training and continuing education for Watermaster staff.
6193.1	Strategic Planning Conference	Costs associated with the annual Strategic Planning Conference (site location fee, catering, supplies, brochures, etc.).
6193.2	Conference - Registration Fee	Registration fees for the Strategic Planning Conference.
<u>6200 ADVISORY COMMITTEE EXPENSES</u>		
6201	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Advisory Committee meetings.
6211	Compensation - AG Pool Members	Compensation for AG pool members is paid through accounts 8470.
6212	Meeting Expense	Advisory Committee meetings are normally scheduled to cover the lunch hour so that members are absent from their normal jobs the least amount of time possible. To accommodate the members, a luncheon and/or refreshments are served. Those related costs are reflected in this account.
6275	Legal Services - Advisory Committee	Brownstein legal services directly allocated to the preparation and attendance at the Advisory Committee meetings.
<u>6300 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
6500	<u>EDUCATION FUND EXPENDITURES</u>	This account disburses funds from the educational account as directed.
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.
8312	Meeting Expenses	This item covers meeting expenses, including the cost of refreshments.
8367	Legal Services	This item covers the 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	This account covers meeting expenses, including the cost of refreshments.
8456	IEUA Readiness To Serve	Inland Empire Utilities Agency implemented a 'Readiness To Serve' charge against Watermaster for future provision of service to the land in the Agricultural preserve.
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	This budget category covers the 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	This item covers any special projects that the Agricultural Pool approves funds to be expended towards.
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.
8512	Meeting Expense	This item covers meeting expenses, including the cost of refreshments.
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.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses for the three Pools, the Advisory Committee and the Board meetings, projects, activities, etc.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	S. Archibald Plume - Formerly OIA	Watermaster legal expenses related to the S. Archibald Plume, formerly known as the Ontario Airport 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
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	Watermaster legal expenses related to Storage & Recovery 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.
6907.4	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.
6907.9	WM Legal Counsel - Contingency	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.
6909	OBMP - Other Expenses	Expense category to capture other expenses related to the OBMP project (i.e. Regional Board fine and additional costs related to the water softener exchange program through IEUA).
<u>6950</u>	<u>COOPERATIVE EFFORTS</u>	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.
<u>9501</u>	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>7000</u>	<u>OPTIMUM BASIN MANAGEMENT PROGRAM IMPLEMENTATION PROJECTS</u>	
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		
7101.3		
7101.4	Production Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7103 - Groundwater Quality Monitoring).
7102.1	IN-LINE METER INSTALLATION	Approximately 270 in-line 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		
7102.7		
7102.8		
7103.1	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 appropriate 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.
7103.3		
7103.5		
7103.4	Groundwater Quality Monitoring - Contract Services	
7103.6	Groundwater Quality Monitoring - Supplies	Required supplies for this line item 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	GROUNDWATER LEVEL MONITORING	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 appropriate 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.
7104.3	PROJECT	
7104.6	Groundwater Level Monitoring - Supplies	Required supplies for this category include sounder replacement lines, rubber gloves, distilled water, and fittings for installing transducers.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
7104.7	Groundwater Level Monitoring - Capital Equipment	Capital equipment for this category include transducers and transducer download cables purchased by Watermaster staff.
7104.4 7104.8	Groundwater Level Monitoring - Contract Services	Contract services for this category 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 for this line 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.
7107.8	Ground Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7107.9	Ground Level Monitoring - Supplies	Miscellaneous supplies for this line item.
7108.1 7108.2 7108.3 7108.4 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. Samples are collected from stations along the SAR every-other-week for water quality analyses. Stream flow measurements are also collected from stations along the SAR. Four near-river wells are monitored monthly and 21 HCMP SAR wells are monitored annually. Water discharge and quality data area collected from all POTWS and other non-tributary dischargers between the Riverside Narrows and below Prado dam. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use.
7108.7	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	A 2012 aerial photograph of the Chino Basin will also be purchased.
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	This budget category 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	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	Recharge Proof Of Concept	Recharge Proof Of Concept.
7301 7303 7304 7305 7306	OBMP PROGRAM ELEMENTS 3 & 5 - WATER SUPPLY PLAN - DESALTER	The expenses in this budget line item includes 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER JUSTIFICATION
BUDGET FY 2012-2013**

Budget Account Number	Account Description	Comments and Information
7401	OBMP PROGRAM ELEMENT 4 -	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.
7402	MANAGEMENT ZONE MANAGEMENT	
7403	STRATEGIES	
7404		
7405		
7501	OBMP PROGRAM ELEMENTS 6 & 7 -	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.
7502	COOPERATIVE EFFORTS AND SALT	
7503	MANAGEMENT	
7505		
7503		
7601	OBMP PROGRAM ELEMENTS 8 & 9 -	This budget category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602	STORAGE MANAGEMENT AND	
7604	CONJUNCTIVE USE PROGRAMS	
7701	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.
7703		
7690	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.
<u>9502</u>	<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.
4213	100% Net Assessments	Costs levied against those subject to 100% assessments for replacing water.
4216	CURO Adjustment	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.
4613	Stored Water Sales	Sale of stored Non-Ag water to the Appropriators.
4614	MWD Direct Water Sales	Purchase of water directly from MWD.
5010	Groundwater Recharge	Costs of Replenishment or Supplemental Water.
5011	Replenishment Water - Other	Costs of Replenishment or Supplemental Water.
5011.6	Replenishment Water	This budget line covers the costs of purchasing replenishment water from MWD.
5017	IEUA Surcharges	Inland Empire Utilities Agencies charges a fee for water delivered.

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION
FISCAL YEAR 2012-2013
INCLUDES "10% ADMINISTRATIVE AND 15% OBMP/PROJECT OPERATING RESERVES"**

	FY 2011-2012 BUDGET	FY 2012-2013 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
PRODUCTION BASIS									
2010-11 Production & Exchanges in Acre-Feet (Actuals)			113,666.995	78,410.414	68.983%	31,342.082	27.574%	3,914.499	3.444%
2011-12 Production & Exchanges in Acre-Feet (Projected)			117,125.000	83,288.000	71.110%	30,080.000	25.682%	3,757.000	3.208%
BUDGET									
				General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
Administration, Advisory Committee & Watermaster Board (1)	\$1,009,601	\$1,078,942	\$1,078,942	\$767,240		\$277,093		\$34,609	
OBMP & Implementation Projects (1)	5,337,622	5,090,204	5,090,204		3,619,662		1,307,264		163,278
General Admin & OBMP Assessments	<u>\$6,347,223</u>	<u>\$6,169,146</u>	6,169,146	767,240	3,619,662	277,093	1,307,264	34,609	163,278
TOTAL BUDGET			6,169,146	767,240	3,619,662	277,093	1,307,264	34,609	163,278
Less Budgeted Interest Income	(150,010)	(39,600)	(39,600)		(28,160)		(10,170)		(1,270)
Contributions from Outside Agencies	<u>(411,000)</u>	<u>(152,938)</u>	<u>(152,937)</u>		<u>(108,754)</u>		<u>(39,277)</u>		<u>(4,906)</u>
CASH DEMAND			5,976,609	767,240	3,482,748	277,093	1,257,817	34,609	157,102
OPERATING RESERVE									
Administrative (10%)	10%	107,894	\$107,894	\$76,724		\$27,709		\$3,461	
OBMP (15%)	15%	763,531	763,531		542,949		196,090		24,492
Less: Funds On Hand Utilized for Assessments (2)		<u>(871,425)</u>	<u>(871,425)</u>	<u>(108,377)</u>	<u>(511,297)</u>	<u>(39,141)</u>	<u>(184,658)</u>	<u>(4,889)</u>	<u>(23,064)</u>
FUNDS REQUIRED TO BE ASSESSED			<u>\$5,976,609</u>	<u>\$735,587</u>	<u>\$3,514,401</u>	<u>\$265,661</u>	<u>\$1,269,249</u>	<u>\$33,181</u>	<u>\$158,529</u>
Proposed Assessments									
General Administration Assessments	A		Per Acre-Foot	<u>\$8.83</u>	<u>\$42.20</u>	<u>\$8.83</u>	<u>\$42.20</u>	<u>\$8.83</u>	<u>\$42.20</u>
Minimum Assessments			Per Producer	<u>\$5.00</u>				<u>\$5.00</u>	
Prior Year Assessments, Information Only (Actuals)									
	B		Per Acre-Foot	\$8.60	\$40.54	\$8.60	\$40.54	\$8.60	\$40.54
	A - B			\$0.23	\$1.66 \$1.89				
Estimated Assessment as of "Approved" Budget July 28, 2011, Information Only									
				\$8.62	\$40.63 \$49.25	\$8.62	\$40.63	\$8.62	\$40.63

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

(2) Cash on Hand is June 30 fund balance (estimated) less funds required for Agricultural Pool Reserves, carryover replenishment obligations, SB 22 funds and Education funds.