



CHINO BASIN WATERMASTER
APPROVED BUDGET FY 2015/16
MAY 28, 2015

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2015/16

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended	% Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$ 153,036	\$ 155,607	\$ 155,331	\$ 155,331	\$ 157,941	\$ 2,610	1.7%
4110 Appropriative Pool Assessments	6,301,470	7,215,399	6,888,767	7,280,154	8,637,418	1,357,264	18.6%
4120 Non-Agricultural Pool Assessments	251,300	244,107	246,483	244,096	296,797	52,701	21.6%
4730 Prorated Interest Income	15,115	6,378	25,800	25,800	22,050	(3,750)	(14.5)%
4900 Miscellaneous Income	0	0	0	0	0	-	0.0%
Total Income	6,720,922	7,621,490	7,316,381	7,705,381	9,114,206	1,408,825	18.3%
Administrative Expenses							
6010 Salary Costs	858,540	385,702	845,547	845,547	880,591	35,044	4.1%
6020 Office Building Expense	105,965	53,994	105,274	105,274	110,381	5,107	4.9%
6030 Office Supplies & Equip.	28,217	16,909	31,980	31,980	35,260	3,280	10.3%
6040 Postage & Printing Costs	42,686	26,203	56,900	56,900	55,032	(1,868)	(3.3)%
6050 Information Services	132,633	54,435	131,840	131,840	131,840	0	0.0%
6060 WM Special Contract Services	15,393	7,499	40,200	40,200	40,600	400	1.0%
6070 Watermaster Legal Services	314,230	120,785	230,700	230,700	256,450	25,750	11.2%
6080 Insurance Expense	27,214	25,276	27,312	27,312	27,916	604	2.2%
6110 Dues and Subscriptions	22,068	10,861	20,325	20,325	21,335	1,010	5.0%
6150 Field Supplies & Equipment	1,433	99	1,450	1,450	1,450	0	0.0%
6170 Travel & Transportation	18,983	10,197	22,860	22,860	25,320	2,460	10.8%
6190 Conferences & Seminars	15,297	11,057	15,000	15,000	22,400	7,400	49.3%
6200 Advisory Committee Expenses	26,334	14,997	55,568	55,568	43,674	(11,894)	(21.4)%
6300 Watermaster Board Expenses	172,431	66,177	173,258	173,258	178,744	5,486	3.2%
6500 Education Fund Expenditures	0	0	0	0	0	0	0.0%
8300 Appropriative Pool Administration	140,183	67,672	137,622	202,622	136,069	(66,553)	(32.8)%
8400 Agricultural Pool Administration	198,424	91,275	353,938	353,938	352,290	(1,648)	(0.5)%
8500 Non-Agricultural Pool Administration	102,745	65,807	110,025	110,025	107,974	(2,051)	(1.9)%
9400 Depreciation Expense	8,090	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(223,187)	(124,012)	(391,876)	(391,876)	(401,307)	(9,431)	(2.4)%
Total Administrative Expenses	2,007,679	904,932	1,967,923	2,032,923	2,026,019	(6,904)	(0.3)%
General OBMP Expenditures							
6900 Optimum Basin Mgmt Program	1,203,539	665,312	1,207,145	1,207,145	1,344,437	137,292	11.4%
6950 Cooperative Efforts	10,000	0	10,000	10,000	10,000	0	0.0%
9501 Allocated G&A Expenditures	84,451	50,538	126,551	126,551	128,656	2,105	1.7%
Total General OBMP Expenses	1,297,990	715,851	1,343,696	1,343,696	1,483,093	139,397	10.4%
OBMP Implementation Projects							
7101 Production Monitoring	77,086	41,034	59,239	59,239	56,547	(2,692)	(4.5)%
7102 In-Line Meter Installation/Maintenance	14,661	4,386	101,422	101,422	67,087	(34,335)	(33.9)%
7103 Groundwater Quality Monitoring	154,209	76,399	176,018	176,018	220,342	44,324	25.2%
7104 Groundwater Level Monitoring	181,291	76,594	236,355	236,355	247,627	11,272	4.8%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	344,076	74,022	325,219	325,219	253,423	(71,796)	(22.1)%
7108 Hydraulic Control Monitoring Program	124,757	72,938	89,080	89,080	316,123	227,043	254.9%

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2015/16**

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended	% Variance Approved vs. Amended
7109 Recharge & Well Monitoring Program	6,726	5,991	21,000	21,000	19,867	(1,133)	(5.4)%
7200 OBMP Pgm Element 2 - Comp Recharge	896,695	336,109	948,327	948,327	1,005,171	56,844	6.0%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter	2,217	53	60,474	60,474	45,276	(15,198)	(25.1)%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	103,374	115,210	108,168	208,168	622,505	414,337	199.0%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	45,109	16,666	81,313	81,313	81,966	653	0.8%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	4,260	242	33,582	33,582	76,909	43,327	129.0%
7700 Inactive Well Protection Program	0	0	500	500	500	0	0.0%
7690 Recharge Improvement Debt & Projects	582,912	415,978	1,498,740	1,722,740	2,319,100	596,360	34.6%
9502 Allocated G&A Expenditures	138,736	73,474	265,325	265,325	272,651	7,326	2.8%
Total OBMP Implementation Projects	2,676,109	1,309,096	4,004,762	4,328,762	5,605,094	1,276,332	29.5%
Total Expenses	5,981,778	2,929,879	7,316,381	7,705,381	9,114,206	1,408,825	18.3%
Net Ordinary Income	739,144	4,691,612	0	0	0	(0)	26.4%
Other Income							
4225 Interest Income	2,099	780	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	421,361	696,211	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	24,865	55,772	0	0	0	0	0.0%
4600 Groundwater Sales	6,356,569	0	0	0	0	0	0.0%
Total Other Income	6,804,895	752,763	0	0	0	0	0.0%
Other Expense							
5010 Groundwater Recharge	482,073	0	0	0	0	0	0.0%
5100 Other Water Purchases	6,356,569	0	0	0	0	0	0.0%
9000 Other Expense	0	0	0	0	0	0	0.0%
9200 Interest Expense	0	0	0	0	0	0	0.0%
9251 Other Post Employment Benefits	78,807						
9990 Excess Reserve Refunds	11,984	8,297	0	0	0	0	0.0%
Total Other Expense	6,929,433	8,297	0	0	0	0	0.0%
9900 To / (From) Reserves	614,606	0	0	0	0	0	0.0%
Net Other Income	(739,144)	744,466	0	0	0	0	0.0%
Net Income	\$ 0	\$ 5,436,078	\$ 0	\$ 0	\$ 0	\$ (0)	26.4%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2015/16**

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
Ordinary Income						
Income						
4000 Mutual Agency Revenue						
4040 Cooperative Agreement	\$153,036	\$155,607	\$155,331	\$155,331	\$157,941	\$2,610
Total 4000 Mutual Agency Revenue	153,036	155,607	155,331	155,331	157,941	2,610
4110 Appropriative Pool Assessments						
4111 Administrative Assessment	941,193	1,282,119	1,277,506	1,281,705	1,268,807	(12,898)
4111.2 OBMP Assessment	2,953,766	2,773,584	2,691,356	2,773,753	3,240,578	466,825
4111.3 App Pool - Special Assessment	75,000	75,000	75,000	140,000	75,000	(65,000)
4112 Ag Pool Reallocation - Administrative	336,385	430,438	433,306	430,438	487,877	57,439
4113 Ag Pool Reallocation - OBMP	1,055,318	931,518	912,859	931,518	1,246,055	314,537
4115 Recharge Improvements	483,715	1,291,000	1,067,000	1,291,000	1,858,900	567,900
4116 Recharge Debt Payment	456,093	431,740	431,740	431,740	460,200	28,460
Total 4110 Appropriative Pool Assessments	6,301,470	7,215,399	6,888,767	7,280,154	8,637,418	1,357,264
4120 Non-Agricultural Pool Assessments						
4123 Administrative Assessment	46,227	58,201	60,025	58,183	66,628	8,445
4123.3 Non-Ag Pool - Special Assessment	60,000	60,000	60,000	60,000	60,000	0
4124 OBMP Assessment	145,074	125,906	126,458	125,913	170,169	44,256
Total 4120 Non-Agricultural Pool Assessments	251,300	244,107	246,483	244,096	296,797	52,701
4730 Prorated Interest Income						
4731 Interest - Agricultural Pool	1,163	593	2,400	2,400	1,800	(600)
4732 Interest - Appropriative Pool	13,549	5,676	22,800	22,800	19,800	(3,000)
4733 Interest - Non-Agricultural Pool	404	109	600	600	450	(150)
Total 4730 Prorated Interest Income	15,115	6,378	25,800	25,800	22,050	(3,750)
4900 Miscellaneous Income	0	0	0	0	0	0
Total Income	6,720,922	7,621,490	7,316,381	7,705,381	9,114,206	1,408,825
Administrative Expenses						
6010 Salary Costs						
6011 WM Staff Salaries & Payroll Burden	763,420	384,212	813,847	813,847	848,891	35,044
6012 Payroll Services	3,688	1,943	4,200	4,200	4,200	0
6013 Human Resources Services	5,933	4,222	6,000	6,000	6,000	0
6016 New Employee Search Costs	878	0	500	500	500	0
6017 Temporary Services	20,579	0	21,000	21,000	21,000	0
6017.1 Executive Assistant Services	53,274	0	0	0	0	0
6017.2 Office Specialist Services	12,017	0	0	0	0	0
Subtotal Wages	859,789	390,377	845,547	845,547	880,591	35,044
6018 Fringe Benefits	509,216	246,214	508,253	508,253	528,272	20,019
60199 Payroll Burden Allocated	(510,466)	(250,889)	(508,253)	(508,253)	(528,272)	(20,019)

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Total 6010 Salary Costs	858,540	385,702	845,547	845,547	880,591	35,044
6020 Office Building Expense						
6021 Office Lease	73,734	37,330	75,036	75,036	77,109	2,073
6022 Telephone	14,233	5,250	10,116	10,116	12,096	1,980
6024 Building Repairs & Maintenance	13,724	9,159	17,334	17,334	18,208	874
6026 Security Services	2,340	2,256	2,788	2,788	2,968	180
6027 Other Building Expense	1,934	0	0	0	0	0
Total 6020 Office Building Expense	105,965	53,994	105,274	105,274	110,381	5,107
6030 Office Supplies & Equip.						
6031.1 Copy Paper	1,438	972	2,750	2,750	2,700	(50)
6031.7 Other Office Supplies	19,722	11,786	21,000	21,000	24,000	3,000
6036 Minor Office Furniture	0	700	840	840	1,000	160
6039.1 Banking Service Charges	4,717	2,418	4,740	4,740	4,860	120
6141.1 Meeting Supplies	785	0	900	900	900	0
6141.2 Committee Meetings	62	16	0	0	0	0
6141.3 Admin Meetings	1,003	717	1,200	1,200	1,200	0
6147 Other Admin Expenses	490	300	550	550	600	50
Total 6030 Office Supplies & Equip.	28,217	16,909	31,980	31,980	35,260	3,280
6040 Postage & Printing Costs						
6042 Postage - General	424	4,119	4,500	4,500	4,600	100
6043.1 Ricoh Lease Fee	36,537	20,052	39,700	39,700	40,036	336
6043.2 Ricoh Usage & Maintenance Fee	2,253	903	0	0	1,800	1,800
6044 Postage Meter Lease	2,223	1,128	2,700	2,700	2,596	(104)
6045 Outside Printing	0	0	10,000	10,000	6,000	(4,000)
6046 Legal Publications	1,250	0	0	0	0	0
Total 6040 Postage & Printing Costs	42,686	26,203	56,900	56,900	55,032	(1,868)
6050 Information Services						
6052.1 Park Place Computer Solutions	36,235	16,625	40,500	40,500	40,500	0
6052.2 Applied Computer Technologies	39,088	19,724	39,600	39,600	39,600	0
6053 Internet Expenses (T1 Lines)	20,172	6,232	13,740	13,740	13,740	0
6054 Computer Software	10,584	8,726	17,000	17,000	17,000	0
6055 Computer Hardware	24,689	3,128	20,000	20,000	20,000	0
6057 Computer Maintenance	1,865	0	1,000	1,000	1,000	0
Total 6050 Information Services	132,633	54,435	131,840	131,840	131,840	0
6060 WM Special Contract Services						
6061.3 Rauch	5,531	1,714	30,000	30,000	30,000	0
6062 Audit Services	9,861	5,785	10,200	10,200	10,600	400
6064 GM Recruitment Costs	0	0	0	0	0	0
Total 6060 WM Special Contract Services	15,393	7,499	40,200	40,200	40,600	400

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	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
6070 Watermaster Legal Services						
6071 BHFS Legal Services - Court Coordination	5,555	5,492	37,525	37,525	40,950	3,425
6072 BHFS Legal Services - Annotated Judgment/Rules & Regs	17,122	0	36,350	36,350	40,150	3,800
6073 BHFS Legal Services - Personnel Matters	109,549	43,887	41,000	41,000	80,700	39,700
6074 BHFS Legal Services - Interagency Issues	3,717	1,721	50,400	50,400	30,600	(19,800)
6075 BHFS Legal Services - Replenishment Water	0	0	0	0	0	0
6076 BHFS Legal Services - Storage Issues	0	0	0	0	0	0
6077 BHFS Legal Services - Party Status Maintenance	1,512	13,253	25,700	25,700	28,700	3,000
6078 BHFS Legal Services - Miscellaneous	101,269	49,473	32,725	32,725	35,350	2,625
6078.12 BHFS Legal Services - CCG Motion	75,505	6,960	7,000	7,000	0	(7,000)
6078.20 BHFS Legal Services - Approp. Pool Issue Resolution	0	0	0	0	0	0
Total 6070 Watermaster Legal Services	314,230	120,785	230,700	230,700	256,450	25,750
6080 Insurance Expense						
6085 Business Insurance Package	26,958	25,020	27,035	27,035	27,640	604
6086 Position Bond Insurance	256	256	276	276	276	0
Total 6080 Insurance Expense	27,214	25,276	27,312	27,312	27,916	604
6110 Dues and Subscriptions						
6111 Membership Dues	21,781	10,436	20,025	20,025	20,835	810
6112 Subscriptions/Publications	287	425	300	300	500	200
Total 6110 Dues and Subscriptions	22,068	10,861	20,325	20,325	21,335	1,010
6150 Field Supplies & Equipment						
6151 Small Tools & Equipment	349	0	450	450	450	0
6152 Safety Shoes	484	0	200	200	200	0
6154 Uniforms	600	99	800	800	800	0
Total 6150 Field Supplies & Equipment	1,433	99	1,450	1,450	1,450	0
6170 Travel & Transportation						
6171.1 GM Vehicle Allowance	4,821	3,890	5,400	5,400	8,400	3,000
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	9,640	4,960	9,600	9,600	9,600	0
6173 Airfare/Mileage	0	71	1,740	1,740	1,300	(440)
6174 Public Transportation	90	30	220	220	120	(100)
6175 Vehicle Fuel	1,713	1,139	2,400	2,400	2,400	0
6177 Vehicle Repairs & Maintenance	2,718	106	3,500	3,500	3,500	0
Total 6170 Travel & Transportation	18,983	10,197	22,860	22,860	25,320	2,460
6190 Conferences & Seminars						
6191 Conferences - General	6,163	4,924	8,000	8,000	9,300	1,300
6192 Training/Seminars/Continuing Education	5,118	2,863	4,500	4,500	6,300	1,800
6193.2 Conferences - Registration Fee	4,015	3,270	2,500	2,500	6,800	4,300
Total 6190 Conferences & Seminars	15,297	11,057	15,000	15,000	22,400	7,400
6200 Advisory Committee Expenses						

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6201 WM Staff Salaries	13,365	8,673	20,968	20,968	22,274	1,306
6212 Meeting Expense	0	99	1,000	1,000	1,000	0
6275 BHFS Legal - Advisory Committee Meeting	12,969	6,226	33,600	33,600	20,400	(13,200)
Total 6200 Advisory Committee Expenses	26,334	14,997	55,568	55,568	43,674	(11,894)
6300 Watermaster Board Expenses						
6301 WM Staff Salaries	29,576	15,474	34,818	34,818	36,879	2,061
6311 Board Member Compensation	27,875	15,125	27,250	27,250	28,500	1,250
6312 Meeting Expense	6,080	4,405	6,200	6,200	6,500	300
6313 Board Member Expenses	0	0	300	300	300	0
6342 Postage and Printing	0	0	0	0	0	0
6375 BHFS Legal - Board Meeting	108,899	31,173	104,690	104,690	106,565	1,875
Total 6300 WM Board Expenses	172,431	66,177	173,258	173,258	178,744	5,486
6500 Education Fund Expenditures	0	0	0	0	0	0
8300 Appropriative Pool Administration						
8301 WM Staff Salaries	26,428	25,089	28,272	28,272	29,719	1,447
8306 Consulting/Engineering Services	15,259	16,190	0	0	0	0
8312 Meeting Expenses	975	376	750	750	750	0
8367 Appropriative Pool - Legal Services	76,829	15,694	75,000	140,000	75,000	(65,000)
8375 BHFS Legal - Approp. Pool Meeting	20,691	10,323	33,600	33,600	30,600	(3,000)
Total 8300 Appropriative Pool Administration	140,183	67,672	137,622	202,622	136,069	(66,553)
8400 Agricultural Pool Administration						
8401 WM Staff	21,046	11,539	24,738	24,738	26,090	1,352
8411 Compensation	3,423	750	2,700	2,700	2,700	0
8412 Meeting Expenses	393	473	300	300	300	0
8467 Ag Legal & Technical Services - Other	102,440	52,595	100,000	100,000	100,000	0
8467.1 Frank B & Associates	0	0	15,000	15,000	15,000	0
8467.2 Legal - Plumes/Other Issues	0	0	90,000	90,000	90,000	0
8470 Ag Pool Meeting Attendance - Special Compensation	25,050	16,375	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	21,693	0	65,000	65,000	65,000	0
8475 BHFS Legal - Ag. Pool Meeting	24,194	9,543	33,600	33,600	30,600	(3,000)
8485 Ag Pool - Misc. Expense - Ag Fund	186	0	400	400	400	0
Total 8400 Agricultural Pool Administration	198,424	91,275	353,938	353,938	352,290	(1,648)
8500 Non-Agricultural Pool Administration						
8501 WM Staff	10,585	9,147	14,625	14,625	15,574	949
8512 Meeting Expense	719	446	1,800	1,800	1,800	0
8567 Non-Ag Legal Service	54,368	45,349	60,000	60,000	60,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	37,073	10,866	33,600	33,600	30,600	(3,000)
8575.1 BHFS Legal - Paragraph 15 CSI/Aqua Capital	0	0	0	0	0	0
Total 8500 Non-Agricultural Pool Administration	102,745	65,807	110,025	110,025	107,974	(2,051)

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9400 Depreciation Expense	8,090	0	0	0	0	0
9500 Allocated G&A Expenditures	(223,187)	(124,012)	(391,876)	(391,876)	(401,307)	(9,431)
Total Administrative Expenses	2,007,679	904,932	1,967,923	2,032,923	2,026,019	(6,904)
General OBMP Expenses						
6900 Optimum Basin Mgmt Program						
6901 OBMP - WM Staff	141,037	80,072	120,379	120,379	124,709	4,330
6903 OBMP - SAWPA Group	12,460	21,150	12,500	12,500	12,500	0
6906 OBMP - Engineering	83,059	12,464	22,752	22,752	25,920	3,168
6906.1 OBMP - Watermaster Model Application	190,985	34,469	95,320	95,320	279,340	184,020
6906.21 OBMP - State of the Basin Report	0	45,901	133,510	133,510	0	(133,510)
6906.22 OBMP - Water Rights Compliance Reporting	0	24,229	24,264	24,264	24,404	140
6906.23 OBMP - SGMA Reporting Requirements	0	0	0	0	17,392	17,392
6906.31 OBMP - Pool, Advisory, Board Meetings	0	32,051	68,139	68,139	87,659	19,520
6906.32 OBMP - Other General Meetings	0	4,295	32,877	32,877	32,877	0
6906.33 OBMP - Appropriative Pool Issue Resolution	0	0	34,324	34,324	54,964	20,640
6906.70 OBMP - Misc. Data Requests	853	0	0	0	0	0
6906.71 OBMP - Data Requests - CBWM GM/Staff	72,552	26,801	64,127	64,127	64,064	(63)
6906.72 OBMP - Data Requests - Non CBWM Staff	10,202	6,559	28,344	28,344	38,208	9,864
6906.73 OBMP - Safe Yield Recalculation	175,658	81,854	79,500	79,500	0	(79,500)
6906.74 OBMP - Material Physical Injury Requests	0	19,411	73,384	73,384	110,300	36,916
6906.8 OBMP - Sunding Report Update	0	0	0	0	0	0
6907 OBMP - Legal						0
6907.30 Peace II - CEQA	0	0	0	0	0	0
6907.31 Archibald South Plume	0	0	28,475	28,475	24,500	(3,975)
6907.32 Chino Airport Plume	11,277	0	28,475	28,475	24,500	(3,975)
6907.33 Desalter/Hydraulic Control	23,780	1,229	56,100	56,100	48,900	(7,200)
6907.34 Santa Ana River Water Rights	3,223	9,698	28,400	28,400	25,300	(3,100)
6907.35 Paragraph 31 Motion	0	0	0	0	0	0
6907.36 Santa Ana River Habitat	684	0	22,500	22,500	19,700	(2,800)
6907.38 Reg. Water Quality Control Board	63	0	12,850	12,850	14,350	1,500
6907.39 Recharge Master Plan	98,026	21,426	49,300	49,300	68,100	18,800
6907.40 Storage Agreements	4,197	0	25,700	25,700	86,100	60,400
6907.41 Prado Basin Habitat Sustainability	0	0	18,700	18,700	14,350	(4,350)
6907.42 Safe Yield Recalculation	206,810	240,669	110,100	110,100	103,300	(6,800)
6907.43 RMPU - City of Fontana Motion	164,907	63	0	0	0	0
6907.9 WM Legal Counsel - Unanticipated	0	0	25,125	25,125	29,500	4,375
6909.1 OBMP Meetings	1,831	1,034	0	0	1,500	1,500
6909.2 OBMP Mailing Expense	34	39	0	0	0	0
6909.3 OBMP Other Expenses	1,900	1,900	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	0	0	10,000	10,000	10,000	0
Total 6900 Optimum Basin Mgmt Program	1,203,539	665,312	1,207,145	1,207,145	1,344,437	137,292

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2015/16**

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
Total 6950 Cooperative Efforts	10,000	0	10,000	10,000	10,000	0
9501 Allocated G&A Expenditures	84,451	50,538	126,551	126,551	128,656	2,105
Total General OBMP Expenses	1,297,990	715,851	1,343,696	1,343,696	1,483,093	139,397
7000 OBMP Implementation Projects						
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>						
7101 Production Monitoring						
7101.1 Production Monitoring - WM Staff	71,442	40,659	58,489	58,489	55,797	(2,692)
7101.4 Production Monitoring - Computer Services	750	375	750	750	750	0
7101.5 Production Monitoring - Supplies & Repairs	4,893	0	0	0	0	0
Total 7101 Production Monitoring	77,086	41,034	59,239	59,239	56,547	(2,692)
7102 In-Line Meter Installation/Maintenance						
7102.1 In-Line Meter - WM Staff	4,102	1,326	8,672	8,672	9,212	540
7102.5 In-Line Meter - Repair & Maintenance	993	3,060	17,500	17,500	4,400	(13,100)
7102.7 In-Line Meter - In-Line Meters (Labor)	3,615	0	25,000	25,000	9,600	(15,400)
7102.8 In-Line Meter - Calibration & Testing	5,950	0	50,250	50,250	43,875	(6,375)
Total 7102 In-Line Meter Installation/Maintenance	14,661	4,386	101,422	101,422	67,087	(34,335)
7103 Groundwater Quality Monitoring						
7103.1 Grdwtr Quality - WM Staff	47,298	27,727	46,525	46,525	54,511	7,986
7103.3 Grdwtr Quality - Engineering Services	83,292	34,271	82,122	82,122	120,516	38,394
7103.4 Grdwtr Quality - Contract Services	1,150	0	3,890	3,890	3,400	(490)
7103.5 Grdwtr Quality - Laboratory Services	19,138	13,436	39,571	39,571	39,205	(366)
7103.6 Grdwtr Quality - Supplies	2,581	589	3,160	3,160	1,960	(1,200)
7103.7 Grdwtr Quality - Computer Services	750	375	750	750	750	0
Total 7103 Groundwater Quality Monitoring	154,209	76,399	176,018	176,018	220,342	44,324
7104 Groundwater Level Monitoring						
7104.1 Grdwtr Level - WM Staff	41,998	18,908	39,739	39,739	42,447	2,708
7104.3 Grdwtr Level - Engineering Services	129,311	57,094	167,866	167,866	176,430	8,564
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	0
7104.6 Grdwtr Level - Supplies	230	0	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	6,130	0	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	0	0	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	3,621	591	7,000	7,000	7,000	0
Total 7104 Groundwater Level Monitoring	181,291	76,594	236,355	236,355	247,627	11,272
7105 Recharge Basin Water Quality Monitoring						
7105.1 Recharge Basin Water Quality - WM Staff	0	0	0	0	0	0
7105.4 Recharge Basin Water Quality - Laboratory Services	0	0	0	0	0	0
Total 7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
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	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
7106 Water Level Sensors Install						
7107 Ground Level Monitoring						
7107.1 Ground Level - WM Staff	0	0	0	0	0	0
7107.2 Ground Level - Engineering Services	59,593	34,277	74,123	74,123	46,534	(27,589)
7107.3 Ground Level - SAR Imagery	90,000	14,000	90,000	90,000	85,000	(5,000)
7107.6 Ground Level - Contract Services	127,039	16,453	144,961	144,961	116,289	(28,672)
7107.61 Ground Level - Chino Hills ASR	41,655	9,292	0	0	0	0
7107.62 Ground Level - Chino Hills ASR - Prior	24,173	0	0	0	0	0
7107.7 Ground Level - Extensometer Installation	0	0	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	16,135	16,135	5,600	(10,535)
7107.9 Ground Level - Other	1,615	0	0	0	0	0
Total 7107 Ground Level Monitoring	344,076	74,022	325,219	325,219	253,423	(71,796)
7108 Hydraulic Control Monitoring						
7108.1 Hydraulic Control Monitoring - WM Staff	2,187	735	2,389	2,389	2,464	75
7108.11 Prado Basin Hyd. Cntrl - WM Staff	5,719	0	7,979	7,979	8,305	326
7108.3 Hydraulic Control Monitoring - Engineering Services	61,905	8,080	49,931	49,931	49,968	37
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	4,225	0	0	0	103,023	103,023
7108.4 Hydraulic Control Monitoring - Laboratory Services	28,523	21,569	25,281	25,281	25,081	(200)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	0	0	0	0	13,110	13,110
7108.6 Hydraulic Control Monitoring - Contract Services	2	0	3,500	3,500	90,000	86,500
7108.7 Hydraulic Control Monitoring - Well Installation - PBHSP	21,722	42,554	0	0	24,172	24,172
7108.71 Prado Basin - Prior Year 50%	0	0	0	0	0	0
7108.72 Prado Basin - 50% Reimbursement	0	0	0	0	0	0
7108.74 Hydraulic Control Monitoring - Contract Services-PBHSP	0	0	0	0	0	0
7108.75 Prado Basin - IEUA Charges	474	0	0	0	0	0
Total 7108 Hydraulic Control Monitoring	124,757	72,938	89,080	89,080	316,123	227,043
7109 Recharge & Well Monitoring						
7109.1 Recharge & Well Monitoring - WM Staff	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	6,726	5,991	21,000	21,000	19,867	(1,133)
Total 7109 Recharge & Well Monitoring	6,726	5,991	21,000	21,000	19,867	(1,133)
7200 OBMP Pgm Element 2 - Comp Recharge						
7201 Comp Recharge - WM Staff	25,409	25,127	42,486	42,486	44,259	1,773
7202.2 Comp Recharge - Engineering Services	14,034	70,713	79,844	79,844	159,504	79,660
7202.3 Comp Recharge - Implementation	80,236	9,486	24,804	24,804	0	(24,804)
7204 Comp Recharge - Supplies	616	56	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	11,363	6,857	7,500	7,500	7,500	0
7206 Comp Recharge - Basin Program O&M	732,705	223,870	791,693	791,693	791,908	215
7207 Comp Recharge - Other	0	0	0	0	0	0
7209.1 Jurupa Pumping Station (TO #5)	0	0	0	0	0	0
7209.2 Wineville Basin (TO #6)	32,332	0	0	0	0	0

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	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
Total 7200 OBMP Pgm Element 2 - Comp Recharge	896,695	336,109	948,327	948,327	1,005,171	56,844
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter						
7301 OBMP - WM Staff	660	0	14,610	14,610	14,892	282
7303 OBMP - Engineering Services	1,473	0	38,864	38,864	23,384	(15,480)
7305 OBMP - Supplies	84	53	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	2,217	53	60,474	60,474	45,276	(15,198)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies						
7401 OBMP - WM Staff	4,035	1,514	8,871	8,871	9,042	171
7402 OBMP - Engineering Services	85,812	112,571	76,797	76,797	84,708	7,911
7402.10 OBMP - MZ1 Pomona Project	0	0	0	100,000	506,255	406,255
7403 OBMP - Contract Services	11,300	0	20,000	20,000	20,000	0
7405 OBMP - Other Expenses	2,228	1,125	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	103,374	115,210	108,168	208,168	622,505	414,337
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt						
7501 OBMP - WM Staff	224	0	4,225	4,225	4,383	158
7501.1 OBMP - WM Staff (Plume)	0	0	6,408	6,408	6,743	335
7502 OBMP - Engineering Services	44,885	16,666	70,680	70,680	70,840	160
7502.1 OBMP - Engineering Services (Plume)	0	0	0	0	0	0
7504 OBMP - Contract Services	0	0	0	0	0	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	45,109	16,666	81,313	81,313	81,966	653
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use						
7601 OBMP - WM Staff	4,237	242	11,992	11,992	12,231	239
7602 OBMP - Engineering Services	0	0	21,240	21,240	64,328	43,088
7604 OBMP - Supplies	23	0	350	350	350	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	4,260	242	33,582	33,582	76,909	43,327
7700 Inactive Well Protection Program						
7701 Inactive Well Protection Program - WM Staff	0	0	0	0	0	0
7703 Inactive Well Protection Program - Contract Services	0	0	500	500	500	0
Total 7700 Inactive Well Protection Program	0	0	500	500	500	0
7690 Recharge Improvement Debt & Projects						
7690.1 Recharge Improvement Debt Payment	311,245	415,978	431,740	431,740	460,200	28,460
7690.15 RMPU Amendment (TO #1)	0	0	0	0	569,750	569,750
7690.2 Turner Basin Recharge Improvement Project	223,144	0	107,000	107,000	0	(107,000)
7690.3 Hickory Basin Recharge Improvement Project	48,523	0	0	0	0	0
7690.4 San Sevaine Recharge Improvement Project (TO #8)	0	0	0	175,000	1,126,900	951,900
7690.5 CB20 Turnout Noise Abatement Improvement Project	0	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	0	0	337,500	337,500	38,675	(298,825)
7690.62 SCADA Communication Upgrades (TO #3)	0	0	547,500	547,500	(21,425)	(568,925)
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	0	0	75,000	75,000	5,000	(70,000)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2015/16**

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
7690.8 Lower Day Basin RMPU Improvements (TO #2)	0	0	0	49,000	140,000	91,000
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	582,912	415,978	1,498,740	1,722,740	2,319,100	596,360
9502 Allocated G&A Expenditures	138,736	73,474	265,325	265,325	272,651	7,326
Total OBMP Implementation Projects	2,676,109	1,309,096	4,004,762	4,328,762	5,605,094	1,276,332
Total General OBMP & Implementation Projects	3,974,099	2,024,947	5,348,458	5,672,458	7,088,187	1,415,729
Total Expenses	5,981,778	2,929,879	7,316,381	7,705,381	9,114,206	1,408,826
Net Ordinary Income	739,144	4,691,612	0	0	0	0
Other Income						
4225 Interest Income						
4225 Interest Income	1,743	780	0	0	0	0
4226 LAIF Fair Market Value	357	0	0	0	0	0
Total 4225 Interest Income	2,099	780	0	0	0	0
Water Replenishment Assessments						
4210 Approp Pool-Replenishment						
4211 15% Gross Assessments	1,068	1,188	0	0	0	0
4212 85% Net Assessments	6,050	6,732	0	0	0	0
4213 100% Net Assessments	414,574	689,498	0	0	0	0
4214 Prior Year Adjustment	0	0	0	0	0	0
4215 Prior Year Carryover	0	0	0	0	0	0
4216 CURO Adjustment	(331)	(1,207)	0	0	0	0
Total 4210 Approp Pool-Replenishment	421,361	696,211	0	0	0	0
4220 Non-Ag Pool-Replenishment						
4223 Net Replenishment	24,878	55,827	0	0	0	0
4224 CURO Adjustment	(12)	(55)	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	24,865	55,772	0	0	0	0
4230 Groundwater Recharge Activity						
4600 Groundwater Sales						
4613 Stored Water Sales	3,873,239	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0	0
4615 Exhibit "G" Non-Ag Pool Water Sales	2,483,330	0	0	0	0	0
Total 4600 Groundwater Sales	6,356,569	0	0	0	0	0
Total Other Income	6,804,895	752,763	0	0	0	0
Other Expense						

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2015/16**

	FY 2013/14 June Actual	FY 2014/15 December Actual	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	FY 2015/16 Approved Budget	Approved vs. Amended
5010 Groundwater Recharge						
5011.4 Replenishment Water	0	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0
5011 Replenishment Water - Other	482,073	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0
Total 5010 Groundwater Recharge	482,073	0	0	0	0	0
5100 Other Water Purchases						
5105 Purchase of Non-Ag Pool Water	3,873,239	0	0	0	0	0
5105.1 Non-Ag Water - CSI Returns	0	0	0	0	0	0
5106 Tier Adjustment - Delivered Water	0	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	2,483,330	0	0	0	0	0
Total 5100 Other Water Purchases	6,356,569	0	0	0	0	0
9000 Other Expense						
9010 CalPERS SideFund Expense	0	0	0	0	0	0
Total 9000 Other Expense	0	0	0	0	0	0
9200 Interest Expense						
9200 Interest Expense	0	0	0	0	0	0
Total 9200 Interest Expense	0	0	0	0	0	0
9251 Other Post Employment Benefits						
9251 Other Post Employment Benefits	78,807	0	0	0	0	0
Total 9251 Other Post Employment Benefits	78,807	0	0	0	0	0
9990 Excess Reserve Refunds						
9996 Refund - Excess Reserves - Appropriative Pool	9,493	6,456	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	2,491	1,841	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	0	0	0	0	0	0
	11,984	8,297	0	0	0	0
Total Other Expense	6,929,433	8,297	0	0	0	0
9900 To / (From) Reserves	614,606	0	0	0	0	0
Net Other Income	(739,144)	744,466	0	0	0	0
Net Income	\$0	\$5,436,078	\$0	\$0	\$0	(0)

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
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>		
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	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 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.
<u>6020 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

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	Office building improvements.
<u>6030 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.
<u>6040 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, Unitem Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from 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.
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.
<u>6050 INFORMATION SERVICES</u>		
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.
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.
<u>6060 WATERMASTER SPECIAL CONTRACT SERVICES</u>		
6061.3	Rauch	Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.4	Other Contract Services	Watermaster consultants who develop and implement strategic plans, develop brochures, and design reports.
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).
<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 - Annotated/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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
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.
6078.10	Legal Services - Refresh, Recharge, Reunite	Watermaster legal expenses related to March 12, 2013 session.
6078.11	Legal Services - Safe Yield Recalculation	Watermaster legal expenses related to Safe Yield Recalculation in FY 2012/13. For FY 2013/14 and forward, 6907.42 is the correct account used.
6078.12	Legal Services - CCG Motion	Watermaster legal expenses related to the CCG Motion.
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.
<u>6080 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.
<u>6110 DUES & SUBSCRIPTIONS</u>		
6111	Membership Dues	Watermaster memberships include: American Water Works Assoc Research Foundation, 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.
<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.
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.
<u>6170 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.
<u>6190 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.
6193.2	Conference - Registration Fee	Registration fees for training, educational conferences, seminars, etc.
<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.
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.
<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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
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.
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.
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.
8512	Meeting Expense	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.
8575.1	Legal Services - Paragraph 15 CSI/ACM	Brownstein legal services directly allocated to the Paragraph 15 for the CSI/ACM issue.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
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.
6906.21	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.
6906.31	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 - Safe Yield Recalculation	Costs associated with the 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.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
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.
6907.9	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.
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	<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.
9501	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
7000	<u>OPTIMUM BASIN MANAGEMENT PROGRAM IMPLEMENTATION PROJECTS</u>	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
7101.1 7101.2 7101.31	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.
7101.4	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 7102.5 7102.7 7102.8	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.
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 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.
7103.4	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 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.
7104.6	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 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
7107.1	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.
7107.2		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
7107.3		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
7107.5		Management Zone 1). Satellite imagery (InSAR) will also be collected and analyzed for subsidence. Watermaster is implementing these efforts as part of the MZ1
7107.6		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.
7108.1	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
7108.11		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
7108.2		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
7108.3		based on maximum beneficial use.
7108.31		
7108.4		
7108.41		
7108.6		
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.
7108.71		
7108.72		
7108.74		
7108.75		
7108.9	Hydraulic Control Monitoring	The expenses related for any/all aerial photographs of the Chino Basin.
7109.3	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7109.4		
7201	OBMP PROGRAM ELEMENT 2 -- Comprehensive	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7202	Recharge Program	
7202.1		
7202.2		
7202.3		
7203		
7204		
7205		
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	OBMP PROGRAM ELEMENTS 3 & 5 – Water	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.
7303	Supply Plan - Desalter	
7304		
7305		
7306		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

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. Starting in FY 2015/16 the MZ1 Pomona Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Land Subsidence Committee (LSC).
7402	MANAGEMENT ZONE MANAGEMENT	
7402.10	STRATEGIES	
7403		
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.
7501.1	Cooperative Efforts and Salt Management	
7502		
7202.1		
7503		
7504		
7505		
7601	OBMP PROGRAM ELEMENTS 8 & 9 – Storage	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602	Management and Conjunctive Use Programs	
7604		
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		
7690.1	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.
7690.2	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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2015/16**

Budget Account Number	Account Description	Comments and Information
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	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 2015/16**

INCLUDES "10% ADMINISTRATIVE AND 15% OBMP/PROJECT OPERATING RESERVES"

PRODUCTION BASIS

2013/14 Production & Exchanges in Acre-Feet (Actuals)
2014/15 Production & Exchanges in Acre-Feet (Projected)

BUDGET

Administration, Advisory Committee & Watermaster Board¹
 OBMP & Implementation Projects¹
General Admin & OBMP Assessments

TOTAL BUDGET

Less Budgeted Interest Income
 Contributions from Outside Agencies

CASH DEMAND

OPERATING RESERVE

Administrative (10%) 10%
 OBMP (15%) 15%

Less: Cash On Hand Utilized for Assessments²

FUNDS REQUIRED TO BE ASSESSED

Proposed 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 22, 2014, Information Only
 Grand Total

FY 2014/15 BUDGET	FY 2015/16 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		138,351,405	100,165,550	72.399%	33,638,883	24.314%	4,546,972	3.287%
		116,043,559	80,752,473	69.588%	31,050,624	26.758%	4,240,462	3.654%
			General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
Administration, Advisory Committee & Watermaster Board ¹	\$1,832,923	\$1,891,019	\$1,315,923		\$505,994		\$69,102	
OBMP & Implementation Projects ¹	3,949,719	4,769,087		3,318,716		1,276,100		174,272
General Admin & OBMP Assessments	\$5,782,642	\$6,660,106	1,315,923	3,318,716	505,994	1,276,100	69,102	174,272
TOTAL BUDGET		6,660,106	1,315,923	3,318,716	505,994	1,276,100	69,102	174,272
Less Budgeted Interest Income	(25,800)	(22,050)		(15,344)		(5,900)		(806)
Contributions from Outside Agencies	(155,331)	(157,941)		(109,908)		(42,261)		(5,771)
CASH DEMAND	5,601,511	6,480,115	1,315,923	3,193,464	505,994	1,227,939	69,102	167,695
OPERATING RESERVE								
Administrative (10%) 10%	183,292	189,102	\$131,592		\$50,599		\$6,910	
OBMP (15%) 15%	592,458	715,363		497,807		191,415		26,141
Less: Cash On Hand Utilized for Assessments²	(775,750)	(904,465)	(178,707)	(450,693)	(68,716)	(173,299)	(9,384)	(23,667)
FUNDS REQUIRED TO BE ASSESSED	\$5,601,511	\$6,480,115	\$1,268,808	\$3,240,578	\$487,877	\$1,246,055	\$66,628	\$170,169
Proposed Assessments								
General Administration/OBMP Assessments (Minimum \$5.00 Per Producer) A Per Acre-Foot			\$15.71	\$40.13	\$15.71	\$40.13	\$15.71	\$40.13
Grand Total				\$55.84		\$55.84		\$55.84
Prior Year Assessments, (Actuals) Information Only B Per Acre-Foot			\$12.80	\$27.69	\$12.80	\$27.69	\$12.80	\$27.69
Grand Total				\$40.49		\$40.49		\$40.49
Variance Between Proposed Assessments and Prior Year Assessments A - B			\$2.91	\$12.44	\$2.91	\$12.44	\$2.91	\$12.44
Grand Total				\$15.35		\$15.35		\$15.35
Estimated Assessment as of "Approved" Budget May 22, 2014, Information Only			\$13.48	\$28.40	\$13.48	\$28.40	\$13.48	\$28.40
Grand Total				\$41.88		\$41.88		\$41.88

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, Carryover replenishment obligations, and SB 22 funds.