



CHINO BASIN WATERMASTER

AMENDED BUDGET FY 2020/21

SEPTEMBER 24, 2020

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended
4000 Mutual Agency Revenue	\$167,712	\$171,905	\$171,906	\$171,906	\$176,203	\$176,203	\$4,297	2.5%
4110 Appropriative Pool Assessments	8,298,615	8,030,143	8,000,731	8,100,731	8,378,995	8,598,768	498,037	6.1%
4120 Non-Agricultural Pool Assessments	392,157	364,536	364,566	364,566	321,945	369,171	4,605	1.3%
4730 Prorated Interest Income	228,093	89,208	75,124	75,124	130,813	130,813	55,689	74.1%
4900 Miscellaneous Income	0	0	0	0	0	0	0	0.0%
Total Income	9,086,578	8,655,792	8,612,327	8,712,327	9,007,955	9,274,955	562,628	6.5%
Administrative Expenses								
6010 Salary Costs	1,272,028	560,907	1,155,864	1,155,864	1,198,051	1,198,051	42,187	3.6%
6020 Office Building Expense	108,982	55,480	117,379	117,379	121,072	121,072	3,693	3.1%
6030 Office Supplies & Equip.	30,893	14,252	72,750	72,750	134,550	134,550	61,800	84.9%
6040 Postage & Printing Costs	39,953	16,811	47,142	47,142	34,446	34,446	(12,696)	(26.9)%
6050 Information Services	163,882	72,326	169,656	169,656	171,484	171,484	1,828	1.1%
6060 WM Special Contract Services	40,361	22,487	44,300	44,300	45,100	45,100	800	1.8%
6070 Watermaster Legal Services	472,666	151,605	266,115	266,115	201,065	201,065	(65,050)	(24.4)%
6080 Insurance Expense	37,911	40,511	43,426	43,426	45,342	45,342	1,916	4.4%
6110 Dues and Subscriptions	31,238	16,419	36,792	36,792	37,003	37,003	211	0.6%
6150 Field Supplies & Equipment	1,545	1,008	2,550	2,550	2,750	2,750	200	7.8%
6170 Travel & Transportation	19,340	10,226	65,170	65,170	24,170	24,170	(41,000)	(62.9)%
6190 Conferences & Seminars	37,621	12,621	37,857	37,857	38,800	38,800	943	2.5%
6200 Advisory Committee Expenses	37,598	15,363	49,680	49,680	50,983	50,983	1,303	2.6%
6300 Watermaster Board Expenses	160,015	54,816	184,467	184,467	186,455	186,455	1,988	1.1%
8300 Appropriative Pool Administration	135,480	93,842	168,609	268,609	201,218	201,218	(67,391)	(25.1)%
8400 Agricultural Pool Administration	397,651	200,797	472,313	472,313	473,910	473,910	1,597	0.3%
8500 Non-Agricultural Pool Administration	142,771	48,284	127,951	127,951	133,946	133,946	5,995	4.7%
9400 Depreciation Expense	15,824	0	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(229,088)	(166,636)	(476,762)	(476,762)	(463,775)	(463,776)	12,986	2.7%
Total Administrative Expenses	2,916,669	1,221,122	2,585,259	2,685,259	2,636,570	2,636,570	(48,689)	(1.8)%
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,854,150	1,125,021	1,957,015	2,182,515	1,636,905	1,903,905	(278,610)	(12.8)%
6950 Cooperative Efforts	0	0	0	0	0	0	0	0.0%
9501 Allocated G&A Expenditures	48,024	75,873	126,325	126,325	130,257	130,257	3,932	3.1%
Total General OBMP Expenses	1,902,174	1,200,895	2,083,340	2,308,840	1,767,162	2,034,162	(274,678)	(11.9)%
OBMP Implementation Projects								
7101 Production Monitoring	57,018	32,611	78,073	78,073	88,893	88,893	10,820	13.9%
7102 Meter Installation/Maintenance	0	0	21,378	21,378	14,545	14,545	(6,833)	(32.0)%
7103 Groundwater Quality Monitoring	246,620	204,559	359,100	359,100	331,618	331,618	(27,482)	(7.7)%
7104 Groundwater Level Monitoring	321,825	100,476	284,537	284,537	290,805	290,805	6,268	2.2%

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended	% Variance Amended vs. Amended
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	273,425	43,736	294,451	333,683	235,206	235,206	(98,477)	(29.5)%
7108 Hydraulic Control Monitoring Program	80,767	47,812	135,837	135,836	84,990	84,990	(50,846)	(37.4)%
7109 Recharge & Well Monitoring Program	7,184	8,040	25,260	25,260	32,512	32,512	7,252	28.7%
7110 Agriculture Production and Estimation	0	0	0	0	23,060	23,060	23,060	100.0%
7111 Implementation of Data Collection and Management	0	0	0	0	19,696	19,696	19,696	100.0%
7200 OBMP Pgm Element 2 - Comp Recharge	992,933	737,299	1,425,415	1,425,415	1,903,173	1,903,173	477,758	33.5%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	1,668	200	34,374	34,374	46,474	46,474	12,100	35.2%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	1,862,002	178,341	131,577	328,338	391,637	391,637	63,299	19.3%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	100,613	81,109	146,182	223,318	205,983	205,983	(17,335)	(7.8)%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	102,469	9,740	23,168	23,168	67,117	67,117	43,949	189.7%
7700 Inactive Well Protection Program	0	0	500	500	500	500	(0)	(0.1)%
7690 Recharge Improvement Debt & Projects	1,950,180	526,276	633,440	633,440	534,496	534,496	(98,944)	(15.6)%
9502 Allocated G&A Expenditures	181,065	90,763	350,437	350,437	333,518	333,519	(16,918)	(4.8)%
Total OBMP Implementation Projects	6,177,768	2,060,961	3,943,729	4,256,857	4,604,223	4,604,223	347,366	8.2%
Total Expenses	10,996,610	4,482,978	8,612,327	9,250,956	9,007,955	9,274,955	23,998	0.3%
Net Ordinary Income	(1,910,033)	4,172,814	0	(538,629)	0	0	538,629	100.0%
Other Income								
4225 Interest Income	47,422	3,016	0	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	788,271	1,096,397	0	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	7,968	24,974	0	0	0	0	0	0.0%
4600 Groundwater Sales	131,000	0	0	0	0	0	0	0.0%
Total Other Income	974,661	1,124,387	0	0	0	0	0	0.0%
Other Expense								
5010 Groundwater Recharge	488,110	1,444,942	0	0	0	0	0	0.0%
5100 Other Water Purchases	131,000	0	0	0	0	0	0	0.0%
9000 Other Expense	0	0	0	0	0	0	0	0.0%
9200 Interest Expense	0	0	0	0	0	0	0	0.0%
9251 Other Post Employment Benefits	0							
9990 Excess Reserve Refunds	57,732	335,674	0	0	0	0	0	0.0%
Total Other Expense	676,842	1,780,616	0	0	0	0	0	0.0%
9900 To / (From) Reserves	(1,612,213)	0	0	(538,629)	0	0	538,629	100.0%
Net Other Income	1,910,033	(656,229)	0	538,629	0	0	(538,629)	(100.0)%
Net Income	\$0	\$3,516,585	\$0	\$0	\$0	\$0	\$0	0.0%

September 24, 2020

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended
Ordinary Income							
Income							
4000 Mutual Agency Revenue							
4040 Cooperative Agreement - MWD	167,712	171,905	171,906	171,906	176,203	176,203	4,297
Total 4000 Mutual Agency Revenue	167,712	171,905	171,906	171,906	176,203	176,203	4,297
4110 Appropriative Pool Assessments							
4111 Administrative Assessment	1,383,479	1,734,386	1,734,680	1,734,680	1,792,429	1,482,579	(252,101)
4111.2 OBMP Assessment	4,194,246	3,898,424	3,898,718	3,898,718	4,291,064	4,251,100	352,382
4111.3 App Pool - Special Assessment	75,000	130,000	100,000	200,000	130,000	130,000	(70,000)
4112 Ag Pool Reallocation - Administrative	512,300	503,121	503,121	503,121	480,557	463,026	(40,095)
4113 Ag Pool Reallocation - OBMP	1,553,005	1,130,772	1,130,772	1,130,772	1,150,449	1,327,667	196,895
4114 Ag Pool Administration & Legal Services	0	0	0	0	0	409,900	409,900
4115 Recharge Improvements	0	0	0	0	0	0	0
4116 Recharge Debt Payment	580,585	633,440	633,440	633,440	534,496	534,496	(98,944)
Total 4110 Appropriative Pool Assessments	8,298,615	8,030,143	8,000,731	8,100,731	8,378,995	8,598,768	498,037
4120 Non-Agricultural Pool Assessments							
4123 Administrative Assessment	73,706	89,150	89,166	89,166	72,759	76,065	(13,101)
4123.3 Non-Ag Pool - Special Assessment	95,000	75,000	75,000	75,000	75,000	75,000	0
4124 OBMP Assessment	223,451	200,386	200,400	200,400	174,186	218,106	17,706
Total 4120 Non-Agricultural Pool Assessments	392,157	364,536	364,566	364,566	321,945	369,171	4,605
4730 Prorated Interest Income							
4713 Interest Income-Other	238	50	0	0	0	0	0
4731 Interest - Agricultural Pool	12,036	6,053	6,030	6,030	10,500	10,500	4,470
4732 Interest - Appropriative Pool	213,712	82,524	68,340	68,340	119,000	119,000	50,660
4733 Interest - Non-Agricultural Pool	2,107	581	754	754	1,313	1,313	559
Total 4730 Prorated Interest Income	228,093	89,208	75,124	75,124	130,813	130,813	55,689
4900 Miscellaneous Income	0	0	0	0	0	0	0
Total Income	9,086,578	8,655,792	8,612,327	8,712,327	9,007,955	9,274,955	562,628
Administrative Expenses							
6010 Salary Costs							
6011 WM Staff Salaries & Payroll Burden	1,160,497	531,938	1,084,836	1,084,836	1,118,265	1,118,265	33,429
6011.1 WM Staff - Overtime	10,681	5,333	0	0	12,000	12,000	12,000
6011.4 457(f) NQDC Plan	28,854	16,342	38,528	38,528	34,986	34,986	(3,542)
6012 Payroll Services	5,690	2,301	4,500	4,500	4,800	4,800	300
6013 Human Resources Services	383	0	6,000	6,000	6,000	6,000	0
6016 New Employee Search Costs	1,629	0	1,000	1,000	1,000	1,000	0
6017 Temporary Services	0	0	21,000	21,000	21,000	21,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended
Subtotal Wages	1,207,733	555,913	1,155,864	1,155,864	1,198,051	1,198,051	42,187
6018 Fringe Benefits	722,839	343,018	716,940	716,940	757,667	757,667	40,727
60199 Payroll Burden Allocated	(658,544)	(338,025)	(716,940)	(716,940)	(757,667)	(757,667)	(40,727)
Total 6010 Salary Costs	1,272,028	560,907	1,155,864	1,155,864	1,198,051	1,198,051	42,187
6020 Office Building Expense							
6021 Office Lease	81,625	41,879	84,879	84,879	87,672	87,672	2,793
6022 Telephone	13,776	7,207	13,476	13,476	14,376	14,376	900
6024 Building Repairs & Maintenance	12,306	6,370	16,524	16,524	16,524	16,524	0
6027 Other Building Expense	1,275	24	2,500	2,500	2,500	2,500	0
Total 6020 Office Building Expense	108,982	55,480	117,379	117,379	121,072	121,072	3,693
6030 Office Supplies & Equip.							
6031.1 Copy Paper	636	0	1,500	1,500	1,500	1,500	0
6031.7 Other Office Supplies	17,841	7,878	18,000	18,000	18,000	18,000	0
6036 Minor Office Furniture	1,902	1,146	2,500	2,500	2,500	2,500	0
6038 Other Office Equipment	653	0	40,000	40,000	100,000	100,000	60,000
6039.1 Banking Service Charges	7,340	3,689	7,800	7,800	7,800	7,800	0
6141.1 Meeting Supplies	347	3	450	450	450	450	0
6141.2 Committee Meetings	0	0	0	0	600	600	600
6141.3 Admin Meetings	2,174	1,536	1,800	1,800	3,000	3,000	1,200
6147 Other Admin Expenses	0	0	700	700	700	700	0
Total 6030 Office Supplies & Equip.	30,893	14,252	72,750	72,750	134,550	134,550	61,800
6040 Postage & Printing Costs							
6042 Postage - General	2,616	1,075	5,000	5,000	5,000	5,000	0
6043.1 Ricoh Lease Fee	31,600	14,472	33,272	33,272	20,488	20,488	(12,784)
6043.2 Ricoh Usage & Maintenance Fee	0	0	1,250	1,250	1,250	1,250	0
6043.3 Ricoh Property Tax Fees	490	408	450	450	450	450	0
6044 Postage Meter Lease	1,239	855	1,620	1,620	1,708	1,708	88
6045 Outside Printing	2,462	0	3,000	3,000	3,000	3,000	0
6046 Legal Publications/Transcription Services	1,545	0	2,550	2,550	2,550	2,550	0
Total 6040 Postage & Printing Costs	39,953	16,811	47,142	47,142	34,446	34,446	(12,696)
6050 Information Services							
6052.2 Applied Computer Technologies	45,989	21,858	48,000	48,000	48,000	48,000	0
6052.4 IT Managed Services	48,210	25,585	49,536	49,536	53,976	53,976	4,440
6052.5 IT Data Backup/Storage Services	20,202	9,976	22,800	22,800	22,588	22,588	(212)
6052.6 IT Professional Services/Projects	1,200	1,800	1,920	1,920	1,920	1,920	0
6053 Internet Expenses (T1 Lines)	12,712	7,388	14,400	14,400	12,000	12,000	(2,400)
6054 Computer Software	6,780	5,173	12,000	12,000	12,000	12,000	0
6055 Computer Hardware	28,789	546	20,000	20,000	20,000	20,000	0
6057 Computer Maintenance	0	0	1,000	1,000	1,000	1,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended
Total 6050 Information Services	163,882	72,326	169,656	169,656	171,484	171,484	1,828
6060 WM Special Contract Services							
6061 Contract Services	1,000	0	0	0	0	0	0
6061.3 Rauch	20,405	12,704	21,000	21,000	21,175	21,175	175
6061.5 Court Filing Services	4,990	1,039	4,800	4,800	4,800	4,800	0
6061.6 Blomquist Report - Update	0	0	0	0	0	0	0
6061.7 SGMA Support-SB County GSA	0	0	0	0	0	0	0
6062 Audit Services	12,466	8,745	14,250	14,250	14,875	14,875	625
6062.5 Audit Support Services	1,500	0	4,250	4,250	4,250	4,250	0
Total 6060 WM Special Contract Services	40,361	22,487	44,300	44,300	45,100	45,100	800
6070 Watermaster Legal Services							
6071 BHFS Legal Services - Court Coordination	68,542	2,585	38,300	38,300	38,300	38,300	0
6072 BHFS Legal Services - Rules & Regulations	12,652	8,658	10,825	10,825	10,825	10,825	0
6073 BHFS Legal Services - Personnel Matters	64,254	5,974	9,900	9,900	9,900	9,900	0
6074 BHFS Legal Services - Interagency Issues	0	0	35,640	35,640	35,640	35,640	0
6077 BHFS Legal Services - Party Status Maintenance	22,316	0	18,750	18,750	10,850	10,850	(7,900)
6078 BHFS Legal Services - Miscellaneous	282,172	130,383	95,550	95,550	95,550	95,550	0
6078.13 BHFS Legal Services - Assessment Packages-Updates	10,643	2,539	57,150	57,150	0	0	(57,150)
6078.25 BHFS Legal Services - Ely 3 Basin Investigation	12,087	1,466	0	0	0	0	0
6079 Legal Services - Contingency	0	0	0	0	0	0	0
Total 6070 Watermaster Legal Services	472,666	151,605	266,115	266,115	201,065	201,065	(65,050)
6080 Insurance Expense							
6085 Business Insurance Package	37,911	40,511	43,170	43,170	45,086	45,086	1,916
6086 Position Bond Insurance	0	0	256	256	256	256	0
Total 6080 Insurance Expense	37,911	40,511	43,426	43,426	45,342	45,342	1,916
6110 Dues and Subscriptions							
6111 Membership Dues	30,752	15,832	35,892	35,892	36,103	36,103	211
6112 Subscriptions/Publications	486	588	900	900	900	900	0
Total 6110 Dues and Subscriptions	31,238	16,419	36,792	36,792	37,003	37,003	211
6150 Field Supplies & Equipment							
6151 Small Tools & Equipment	265	0	450	450	450	450	0
6152 Safety Shoes	345	0	600	600	800	800	200
6154 Uniforms	936	1,008	1,500	1,500	1,500	1,500	0
Total 6150 Field Supplies & Equipment	1,545	1,008	2,550	2,550	2,750	2,750	200
6170 Travel & Transportation							
6171.1 GM Vehicle Allowance	6,900	3,600	8,400	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	9,900	4,800	9,600	9,600	9,600	9,600	0
6173 Airfare/Mileage	276	497	1,450	1,450	1,450	1,450	0

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6174 Public Transportation	90	0	120	120	120	120	0
6175 Vehicle Fuel	1,836	1,064	2,100	2,100	2,100	2,100	0
6177 Vehicle Repairs & Maintenance	338	266	2,500	2,500	2,500	2,500	0
6179 Vehicle Purchase(s)	0	0	41,000	41,000	0	0	(41,000)
Total 6170 Travel & Transportation	19,340	10,226	65,170	65,170	24,170	24,170	(41,000)
6190 Conferences & Seminars							
6191 Conferences - General	6,475	1,189	9,300	9,300	9,300	9,300	0
6192 Training/Seminars/Continuing Education	1,614	3,849	4,500	4,500	5,500	5,500	1,000
6193 Employee Training & Development	21,002	4,317	16,857	16,857	16,800	16,800	(57)
6193.2 Conferences - Registration Fee	8,530	2,050	7,200	7,200	7,200	7,200	0
6196 Admin. Leadership Forum	0	3,715	0	0	0	0	0
6196.1 Forum - Registration Fee	0	(2,500)	0	0	0	0	0
Total 6190 Conferences & Seminars	37,621	12,621	37,857	37,857	38,800	38,800	943
6200 Advisory Committee Expenses							
6201 WM Staff Salaries	21,761	10,786	27,400	27,400	28,703	28,703	1,303
6212 Meeting Expense	12	0	500	500	500	500	0
6275 BHFS Legal - Advisory Committee Meeting	15,825	4,577	21,780	21,780	21,780	21,780	0
Total 6200 Advisory Committee Expenses	37,598	15,363	49,680	49,680	50,983	50,983	1,303
6300 Watermaster Board Expenses							
6301 WM Staff Salaries	40,786	17,743	43,759	43,759	45,747	45,747	1,988
6311 Board Member Compensation	27,500	13,750	28,500	28,500	28,500	28,500	0
6312 Meeting Expense	8,177	3,802	8,650	8,650	8,650	8,650	0
6313 Board Member Expenses	0	0	300	300	300	300	0
6375 BHFS Legal - Board Meeting	75,501	19,521	77,220	77,220	77,220	77,220	0
6375.1 BHFS Legal - Board Workshop(s)	0	0	12,038	12,038	12,038	12,038	0
6375.2 Board Workshop(s) Expenses - Misc.	8,051	0	14,000	14,000	14,000	14,000	0
Total 6300 WM Board Expenses	160,015	54,816	184,467	184,467	186,455	186,455	1,988
8300 Appropriative Pool Administration							
8301 WM Staff Salaries	37,465	20,169	40,634	40,634	42,433	42,433	1,799
8312 Meeting Expenses	1,099	1,620	750	750	1,560	1,560	810
8367 Appropriative Pool - Legal Services	79,898	64,549	100,000	200,000	130,000	130,000	(70,000)
8375 BHFS Legal - Approp. Pool Meeting	17,018	7,505	27,225	27,225	27,225	27,225	0
Total 8300 Appropriative Pool Administration	135,480	93,842	168,609	268,609	201,218	201,218	(67,391)
8400 Agricultural Pool Administration							
8401 WM Staff	21,834	11,452	34,488	34,488	36,085	36,085	1,597
8411 Ag Pool Member Compensation	1,825	618	2,700	2,700	2,700	2,700	0
8412 Meeting Expenses	488	99	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	328,223	151,538	300,000	300,000	300,000	300,000	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2020/21**

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended
8470 Ag Pool Meeting Attendance - Special Compensation	14,425	7,900	22,200	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	14,018	21,686	85,000	85,000	85,000	85,000	0
8475 BHFS Legal - Ag. Pool Meeting	16,837	7,505	27,225	27,225	27,225	27,225	0
8485 Ag Pool - Misc. Expense - Ag Fund	0	0	400	400	400	400	0
Total 8400 Agricultural Pool Administration	397,651	200,797	472,313	472,313	473,910	473,910	1,597
8500 Non-Agricultural Pool Administration							
8501 WM Staff	17,367	10,159	23,626	23,626	24,821	24,821	1,195
8511 Non-Ag Pool Member Compensation	0	0	1,200	1,200	6,000	6,000	4,800
8512 Meeting Expense	297	140	900	900	900	900	0
8567 Non-Ag Legal Service	109,451	30,480	75,000	75,000	75,000	75,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	15,655	7,505	27,225	27,225	27,225	27,225	0
Total 8500 Non-Agricultural Pool Administration	142,771	48,284	127,951	127,951	133,946	133,946	5,995
9400 Depreciation Expense	15,824	0	0	0	0	0	0
9500 Allocated G&A Expenditures	(229,088)	(166,636)	(476,762)	(476,762)	(463,775)	(463,776)	12,986
Total Administrative Expenses	2,916,669	1,221,122	2,585,259	2,685,259	2,636,570	2,636,570	(48,689)
General OBMP Expenses							
6900 Optimum Basin Mgmt Program							
6901 OBMP - WM Staff	80,399	108,386	126,360	126,360	136,861	136,861	10,501
6903 OBMP - SAWPA Group	6,421	15,032	26,392	26,392	13,433	13,433	(12,959)
6906 OBMP - Engineering	25,626	7,059	36,976	36,976	38,176	38,176	1,200
6906.1 OBMP - Watermaster Model Application	42,712	1,542	4,280	4,280	66,878	66,878	62,598
6906.15 Integrated Model Mtgs/Technical Review-IEUA Cost Share	15,540	5,164	20,880	20,880	21,200	21,200	320
6906.17 Planning Study Analysis	0	0	11,826	11,826	0	0	(11,826)
6906.18 Prado Dam FS/EIS/EIR	0	0	18,560	18,560	0	0	(18,560)
6906.21 OBMP - State of the Basin Report	158,965	0	0	0	162,983	162,983	162,983
6906.22 OBMP - Water Rights Compliance Reporting	16,415	11,387	20,664	20,664	24,552	24,552	3,888
6906.23 OBMP - SGMA Reporting Requirements	7,253	348	13,590	13,590	13,970	13,970	380
6906.24 OBMP - Compliance with SB 88 and SWRCB	5,338	1,086	8,444	8,444	12,140	12,140	3,696
6906.26 OBMP - 2020 OBMP Update	190,797	400,301	388,896	388,896	49,094	231,094	(157,802)
6906.27 HCP Mtgs./Technical Review-IEUA Cost Share	602	0	15,130	15,130	0	0	(15,130)
6906.28 Agriculture Production and Estimation	0	0	23,220	23,220	0	0	(23,220)
6906.29 SB88 Compliance	0	0	0	0	0	0	0
6906.31 OBMP - Pool, Advisory, Board Meetings	82,214	29,972	103,374	103,374	105,860	105,860	2,486
6906.32 OBMP - Other General Meetings	49,912	33,721	84,853	84,853	75,821	75,821	(9,032)
6906.71 OBMP - Data Requests - CBWM GM/Staff	194,563	67,762	126,964	126,964	132,188	132,188	5,224
6906.72 OBMP - Data Requests - Non CBWM Staff	39,038	18,644	50,980	50,980	49,136	49,136	(1,844)
6906.73 OBMP - 2020 Safe Yield Recalculation	390,516	239,761	276,608	276,608	65,280	65,280	(211,328)
6906.74 OBMP - Material Physical Injury Requests	5,686	11,329	74,977	74,977	76,463	76,463	1,486
6906.76 County Extraction Well-Modeling	40,829	0	0	0	0	0	0

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6906.81 OBMP - Prepare the Annual Reports	12,862	9,538	15,416	15,416	14,296	14,296	(1,120)
6906.82 OBMP - Support for the Assessment Package	0	0	0	0	0	0	0
6906.9 OBMP - 2018 RMPU Recharge Master Update	57,095	0	0	0	0	0	0
6907 OBMP - Legal							
6907.31 Archibald South Plume	0	0	13,125	13,125	13,125	13,125	0
6907.32 Chino Airport Plume	4,765	0	13,125	13,125	13,125	13,125	0
6907.33 Desalter/Hydraulic Control	2,055	89	23,625	23,625	45,225	45,225	21,600
6907.34 Santa Ana River Water Rights	12,936	4,630	16,275	16,275	16,275	16,275	0
6907.36 Santa Ana River Habitat	9,746	3,048	47,350	47,350	47,350	47,350	0
6907.38 Reg. Water Quality Control Board	212	624	27,550	27,550	43,350	43,350	15,800
6907.39 Recharge Master Plan	42,287	3,859	21,700	21,700	32,550	32,550	10,850
6907.40 Storage Agreements	20,526	0	33,400	33,400	76,700	76,700	43,300
6907.41 Prado Basin Habitat Sustainability	6,115	0	16,250	16,250	16,250	16,250	0
6907.42 Initial Safe Yield Recalculation	260,799	0	0	0	0	0	0
6907.44 SGMA Compliance	11,052	535	10,850	10,850	10,850	10,850	0
6907.45 OBMP Update	53,463	139,484	108,200	108,200	108,200	133,200	25,000
6907.46 Upper SAR Integrated Model	1,110	178	0	0	0	0	0
6907.47 2020 Safe Yield Reset	89	4,261	108,200	108,200	86,600	86,600	(21,600)
6907.48 Ely Basin Investigation	0	0	28,525	28,525	28,525	28,525	0
6907.9 WM Legal Counsel - Unanticipated	0	0	31,950	31,950	31,950	31,950	0
6908.1 OBMP Update - Dodson & Associates	0	0	0	225,500	0	60,000	(165,500)
6909 OBMP - Other Expense	21	0	0	0	0	0	0
6909.1 OBMP Meetings	4,799	1,896	1,500	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	1,391	1,236	2,000	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	0	4,153	5,000	5,000	5,000	5,000	0
Total 6900 Optimum Basin Mgmt Program	1,854,150	1,125,021	1,957,015	2,182,515	1,636,905	1,903,905	(278,610)
Total 6950 Cooperative Efforts	0	0	0	0	0	0	0
9501 Allocated G&A Expenditures	48,024	75,873	126,325	126,325	130,257	130,257	3,932
Total General OBMP Expenses	1,902,174	1,200,895	2,083,340	2,308,840	1,767,162	2,034,162	(274,678)
7000 OBMP Implementation Projects							
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>							
7101 Production Monitoring							
7101.1 Production Monitoring - WM Staff	56,268	32,236	77,293	77,293	88,113	88,113	10,820
7101.4 Production Monitoring - Computer Services	750	375	780	780	780	780	0
Total 7101 Production Monitoring	57,018	32,611	78,073	78,073	88,893	88,893	10,820
7102 Meter Installation/Maintenance							
7102.1 Meter - WM Staff	0	0	16,978	16,978	10,145	10,145	(6,833)
7102.5 Meter - Repair & Maintenance	0	0	4,400	4,400	4,400	4,400	0

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7102.65 Meter - New Meters/Installation/Retrofit	0	0	0	0	0	0	0
7102.8 Meter - Calibration & Testing	0	0	0	0	0	0	0
Total 7102 Meter Installation/Maintenance	0	0	21,378	21,378	14,545	14,545	(6,833)
7103 Groundwater Quality Monitoring							
7103.1 Grdwtr Quality - WM Staff	25,677	33,989	57,654	57,654	59,868	59,868	2,214
7103.3 Grdwtr Quality - Engineering Services	175,115	112,828	217,941	217,941	189,038	189,038	(28,903)
7103.4 Grdwtr Quality - Contract Services	0	0	3,400	3,400	3,400	3,400	0
7103.5 Grdwtr Quality - Laboratory Services	38,475	55,716	69,045	69,045	68,252	68,252	(793)
7103.6 Grdwtr Quality - Supplies	5,403	1,051	8,960	8,960	8,960	8,960	0
7103.7 Grdwtr Quality - Computer Services	1,951	975	2,100	2,100	2,100	2,100	0
Total 7103 Groundwater Quality Monitoring	246,620	204,559	359,100	359,100	331,618	331,618	(27,482)
7104 Groundwater Level Monitoring							
7104.1 Grdwtr Level - WM Staff	90,772	30,135	58,918	58,918	61,033	61,033	2,115
7104.3 Grdwtr Level - Engineering Services	193,858	70,326	195,869	195,869	200,022	200,022	4,153
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	500	0
7104.6 Grdwtr Level - Supplies	36,626	16	2,250	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	0	0	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	570	0	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	0	0	8,000	8,000	8,000	8,000	0
Total 7104 Groundwater Level Monitoring	321,825	100,476	284,537	284,537	290,805	290,805	6,268
7105 Recharge Basin Water Quality Monitoring							
7105.1 Recharge Basin Water Quality - WM Staff	0	0	0	0	0	0	0
7105.4 Recharge Basin Water Quality - Laboratory Services	0	0	0	0	0	0	0
Total 7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0
7106 Water Level Sensors Install							
7107 Ground Level Monitoring							
7107.1 Ground Level - WM Staff	2,304	711	6,072	6,072	6,708	6,708	636
7107.2 Ground Level - Engineering Services	45,536	17,460	71,689	101,021	84,552	84,552	(16,469)
7107.3 Ground Level - SAR Imagery	85,000	12,000	85,000	85,000	85,000	85,000	0
7107.6 Ground Level - Contract Services	81,937	13,565	117,050	126,950	45,180	45,180	(81,770)
7107.63 Ground Level - MVWD SCADA Reimbursement	57,020	0	0	0	0	0	0
7107.64 Ground Level - Pomona Monitoring	0	0	0	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	13,044	13,044	12,170	12,170	(874)
7107.9 Ground Level - Other	1,627	0	1,596	1,596	1,596	1,596	0
Total 7107 Ground Level Monitoring	273,425	43,736	294,451	333,683	235,206	235,206	(98,477)
7108 Hydraulic Control Monitoring							
7108.1 Hydraulic Control Monitoring - WM Staff	484	461	4,104	4,104	4,227	4,227	123

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7108.11 Prado Basin Hyd. Cntrl - WM Staff	0	399	6,003	6,003	6,387	6,387	384
7108.3 Hydraulic Control Monitoring - Engineering Services	(962)	0	0	0	0	0	0
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	69,313	8,207	74,066	74,065	69,376	69,376	(4,689)
7108.4 Hydraulic Control Monitoring - Laboratory Services	8,432	17,484	8,638	8,638	0	0	(8,638)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	3,500	1,262	15,026	15,026	0	0	(15,026)
7108.6 Hydraulic Control Monitoring - Contract Services	0	20,000	28,000	28,000	5,000	5,000	(23,000)
Total 7108 Hydraulic Control Monitoring	80,767	47,812	135,837	135,836	84,990	84,990	(50,846)
7109 Recharge & Well Monitoring							
7109.2 Recharge & Well Monitoring - Monitoring-Other	0	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	7,184	8,040	25,260	25,260	32,512	32,512	7,252
Total 7109 Recharge & Well Monitoring	7,184	8,040	25,260	25,260	32,512	32,512	7,252
7110 Agriculture Production and Estimation							
7110.1 Agriculture Production and Estimation - WM Staff	0	0	0	0	0	0	0
7110.3 Agriculture Production and Estimation - Eng. Services	0	0	0	0	23,060	23,060	23,060
Total 7110 Agriculture Production and Estimation	0	0	0	0	23,060	23,060	23,060
7111 Implementation of Data Collection and Management							
7111.1 Data Collection and Management - WM Staff	0	0	0	0	0	0	0
7111.3 Data Collection and Management - Engineering Services	0	0	0	0	19,696	19,696	19,696
Total 7111 Implementation of Data Collection and Mgmt.	0	0	0	0	19,696	19,696	19,696
7200 OBMP Pgm Element 2 - Comp Recharge							
7201 Comp Recharge - WM Staff	58,296	22,593	61,853	61,853	50,200	50,200	(11,653)
7202.2 Comp Recharge - Engineering Services	22,693	5,769	47,608	47,608	294,560	294,560	246,952
7204 Comp Recharge - Supplies	0	0	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	8,739	10,290	8,000	8,000	8,000	8,000	0
7206 Comp Recharge - Basin Program O&M	903,205	694,836	1,236,669	1,236,669	1,448,571	1,448,571	211,902
7206.1 SB88 Compliance	0	3,810	69,285	69,285	54,830	54,830	(14,455)
7207 Comp Recharge - Other	0	0	0	0	0	0	0
7208 Hansen Aggregate Damages	0	0	0	0	0	0	0
7209 Recharge Proof of Concept	0	0	0	0	0	0	0
7209.1 Jurupa Pumping Station (TO #5)	0	0	0	0	0	0	0
7209.2 Wineville Basin (TO #6)	0	0	0	0	0	0	0
7210 2023 RMPU Recharge Master Plan Scoping	0	0	0	0	45,012	45,012	45,012
Total 7200 OBMP Pgm Element 2 - Comp Recharge	992,933	737,299	1,425,415	1,425,415	1,903,173	1,903,173	477,758
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter							
7301 OBMP - WM Staff	1,668	200	17,214	17,214	17,686	17,686	472
7303 OBMP - Engineering Services	0	0	10,160	10,160	21,788	21,788	11,628
7305 OBMP - Supplies	0	0	7,000	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	1,668	200	34,374	34,374	46,474	46,474	12,100

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7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
7401 OBMP - WM Staff	20,663	2,594	10,541	10,541	10,815	10,815	274
7402 OBMP - Engineering Services	103,060	87,072	111,036	111,036	126,182	126,182	15,146
7402.10 OBMP - Northwest MZ1 Area Project	1,738,279	88,676	7,500	204,261	252,140	252,140	47,879
7403 OBMP - Contract Services	0	0	0	0	0	0	0
7405 OBMP - Other Expenses	0	0	2,500	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	1,862,002	178,341	131,577	328,338	391,637	391,637	63,299
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
7501 OBMP - WM Staff	3,059	599	5,671	5,671	5,898	5,898	227
7501.1 OBMP - WM Staff (Plume)	0	0	5,415	5,415	5,800	5,800	385
7502 OBMP - Engineering Services	66,511	56,341	92,720	92,720	109,380	109,380	16,660
7507 Develop Groundwater Quality Mgmt. Plan - Scoping	0	0	0	0	0	0	0
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	31,042	8,436	0	77,136	59,076	59,076	(18,060)
7511 SAWBMP Task Force - 50% IEUA	0	15,734	17,792	17,792	25,829	25,829	8,037
7512 Recomputation of WQ - 50% IEUA	0	0	24,584	24,584	0	0	(24,584)
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	100,613	81,109	146,182	223,318	205,983	205,983	(17,335)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
7601 OBMP - WM Staff	8,558	9,740	22,818	22,818	23,547	23,547	729
7602 OBMP - Engineering Services	93,911	0	0	0	0	0	0
7604 OBMP - Supplies	0	0	350	350	350	350	0
7610 OBMP - Implementation of 2020 Storage Mgmt. Plan	0	0	0	0	43,220	43,220	43,220
7612 OBMP - Review of Storage and Recovery Program - Ad Hoc	0	0	0	0	0	0	0
7614 OBMP - Develop Storage and Recovery Master Plan	0	0	0	0	0	0	0
7625 Storage-OBMP PEIR-50/50 Split	0	0	0	0	0	0	0
7650 Invoicing to IEUA-50/50 Split	0	0	0	0	0	0	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	102,469	9,740	23,168	23,168	67,117	67,117	43,949
7700 Inactive Well Protection Program							
7701 Inactive Well Protection Program - WM Staff	0	0	0	0	0	0	0
7703 Inactive Well Protection Program - Contract Services	0	0	500	500	500	500	(0)
Total 7700 Inactive Well Protection Program	0	0	500	500	500	500	(0)
7690 Recharge Improvement Debt & Projects							
7690.1 Recharge Improvement Debt Payment	516,021	526,276	633,440	633,440	534,496	534,496	(98,944)
7690.15 RMPU Amendment (TO #1)	1,223,388	0	0	0	0	0	0
7690.4 San Sevaine Recharge Improvement Project (TO #8)	0	0	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	29,590	0	0	0	0	0	0
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	0	0	0	0	0	0	0
7690.8 Lower Day Basin RMPU Improvements (TO #2)	181,181	0	0	0	0	0	0
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	1,950,180	526,276	633,440	633,440	534,496	534,496	(98,944)

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9502 Allocated G&A Expenditures	181,065	90,763	350,437	350,437	333,518	333,519	(16,918)
Total OBMP Implementation Projects	6,177,768	2,060,961	3,943,729	4,256,857	4,604,223	4,604,223	347,366
Total General OBMP & Implementation Projects	8,079,941	3,261,856	6,027,069	6,565,697	6,371,385	6,638,385	72,688
Total Expenses	10,996,610	4,482,978	8,612,327	9,250,956	9,007,955	9,274,955	23,999
Net Ordinary Income	(1,910,033)	4,172,814	0	(538,629)	0	0	538,629
Other Income							
4225 Interest Income							
4225 Interest Income	10,776	3,016	0	0	0	0	0
4226 LAIF Fair Market Value	36,645	0	0	0	0	0	0
4715 Gain on Sale of Asset	0	0	0	0	0	0	0
Total 4225 Interest Income	47,422	3,016	0	0	0	0	0
Water Replenishment Assessments							
4210 Approp Pool-Replenishment							
4211 15% Gross Assessments	1,162	1,199	0	0	0	0	0
4212 85% Net Assessments	6,582	6,795	0	0	0	0	0
4213 100% Net Assessments	746,686	930,731	0	0	0	0	0
4216 CURO Adjustment	5,764	59,773	0	0	0	0	0
4217 Desalter Replenishment	0	61,942	0	0	0	0	0
4218 RTS Charges-Appropriative-IEUA	28,078	35,958	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	788,271	1,096,397	0	0	0	0	0
4220 Non-Ag Pool-Replenishment							
4223 Net Replenishment	6,968	23,308	0	0	0	0	0
4224 CURO Adjustment	(6)	552	0	0	0	0	0
4228 RTS Charges-Non Agricultural-IEUA	1,006	1,114	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	7,968	24,974	0	0	0	0	0
4230 Groundwater Recharge Activity							
4600 Groundwater Sales							
4613 Stored Water Sales	0	0	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0	0	0
4615 Exhibit "G" Non-Ag Pool Water Sales	131,000	0	0	0	0	0	0
Total 4600 Groundwater Sales	131,000	0	0	0	0	0	0
Total Other Income	974,661	1,124,387	0	0	0	0	0

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Other Expense							
5010 Groundwater Recharge							
5011.4 Replenishment Water	0	0	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0	0
5011 Replenishment Water - Other	459,025	1,413,794	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0	0
5018 RTS Charges-IEUA	29,084	31,147	0	0	0	0	0
Total 5010 Groundwater Recharge	488,110	1,444,942	0	0	0	0	0
5100 Other Water Purchases							
5105 Purchase of Non-Ag Pool Water	0	0	0	0	0	0	0
5105.1 Non-Ag Water - CSI Returns	0	0	0	0	0	0	0
5106 Tier Adjustment - Delivered Water	0	0	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	131,000	0	0	0	0	0	0
Total 5100 Other Water Purchases	131,000	0	0	0	0	0	0
9000 Other Expense							
9010 CalPERS SideFund Expense	0	0	0	0	0	0	0
Total 9000 Other Expense	0	0	0	0	0	0	0
9200 Interest Expense							
9200 Interest Expense	0	0	0	0	0	0	0
Total 9200 Interest Expense	0	0	0	0	0	0	0
9251 Other Post Employment Benefits							
9251 Other Post Employment Benefits	0	0	0	0	0	0	0
Total 9251 Other Post Employment Benefits	0	0	0	0	0	0	0
9990 Excess Reserve Refunds							
9996 Refund - Excess Reserves - Appropriative Pool	0	271,110	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	0	0	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	57,732	64,564	0	0	0	0	0
	57,732	335,674	0	0	0	0	0
Total Other Expense	676,842	1,780,616	0	0	0	0	0
9900 To / (From) Reserves	(1,612,213)	0	0	(538,629)	0	0	538,629
Net Other Income	1,910,033	(656,229)	0	538,629	0	0	(538,629)
Net Income	\$0	\$3,516,585	\$0	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER FY 2020/21 ACCOUNT VARIANCE ANALYSIS

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended	
4000 Mutual Agency Revenue	\$ 167,712	\$ 171,905	\$ 171,906	\$ 171,906	\$ 176,203	\$ 176,203	\$ 4,297	MWD DYY Program increase of 2.5% from FY 2019/20 per agreement
4110 Appropriative Pool Assessments	8,298,615	8,030,143	8,000,731	8,100,731	8,378,995	8,598,768	498,037	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	392,157	364,536	364,566	364,566	321,945	369,171	4,605	Function of budget divided by production estimates
4730 Prorated Interest Income	228,093	89,208	75,124	75,124	130,813	130,813	55,689	Interest rates increasing over prior year
4900 Miscellaneous Income	0	0	0	0	0	0	0	Miscellaneous interest not anticipated
Total Income	9,086,578	8,655,792	8,612,327	8,712,327	9,007,955	9,274,955	562,628	
Administrative Expenses								
6010 Salary Costs	1,272,028	560,907	1,155,864	1,155,864	1,198,051	1,198,051	42,187	Increased costs and allocation of payroll/burden to Administration
6020 Office Building Expense	108,982	55,480	117,379	117,379	121,072	121,072	3,693	Office lease estimated with a 4% increase as of October 2020
6030 Office Supplies & Equip.	30,893	14,252	72,750	72,750	134,550	134,550	61,800	Boardroom audio/visual enhancements and equipment upgrades
6040 Postage & Printing Costs	39,953	16,811	47,142	47,142	34,446	34,446	(12,696)	Reduced copy machine lease
6050 Information Services	163,882	72,326	169,656	169,656	171,484	171,484	1,828	Increased IT consulting services
6060 WM Special Contract Services	40,361	22,487	44,300	44,300	45,100	45,100	800	Additional audit support and increased Annual Report costs
6070 Watermaster Legal Services	472,666	151,605	266,115	266,115	201,065	201,065	(65,050)	Reduced Administrative legal services from BHFS
6080 Insurance Expense	37,911	40,511	43,426	43,426	45,342	45,342	1,916	Increased business insurance package costs from previous year
6110 Dues and Subscriptions	31,238	16,419	36,792	36,792	37,003	37,003	211	Projected slight increase in ACWA membership
6150 Field Supplies & Equipment	1,545	1,008	2,550	2,550	2,750	2,750	200	Purchase of boots, jackets, work attire for field staff
6170 Travel & Transportation	19,340	10,226	65,170	65,170	24,170	24,170	(41,000)	No purchase of vehicle(s) this year. Last year purchased (1) F-150 vehicle
6190 Conferences & Seminars	37,621	12,621	37,857	37,857	38,800	38,800	943	Admin Leadership Forum conducted by Watermaster
6200 Advisory Committee Expenses	37,598	15,363	49,680	49,680	50,983	50,983	1,303	Increased Watermaster staff time
6300 Watermaster Board Expenses	160,015	54,816	184,467	184,467	186,455	186,455	1,988	Increased Watermaster staff time
8300 Appropriative Pool Administration	135,480	93,842	168,609	268,609	201,218	201,218	(67,391)	Reduced legal services from year to year for Pool attorney
8400 Agricultural Pool Administration	397,651	200,797	472,313	472,313	473,910	473,910	1,597	Increased Watermaster staff time
8500 Non-Agricultural Pool Administration	142,771	48,284	127,951	127,951	133,946	133,946	5,995	Increased Watermaster staff time and decreased Non-Ag Pool legal counsel
9400 Depreciation Expense	15,824	0	0	0	0	0	0	No change from prior year
9500 Allocated G&A Expenditures	(229,088)	(166,636)	(476,762)	(476,762)	(463,775)	(463,776)	12,986	Allocation of G&A expenses based upon projected payroll time allocations
Total Administrative Expenses	2,916,669	1,221,122	2,585,259	2,685,259	2,636,570	2,636,570	(48,689)	
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,854,150	1,125,021	1,957,015	2,182,515	1,636,905	1,903,905	(278,610)	Reductions in OBMP, Safe Yield, Tom Dodson, and other Eng. Services
6950 Cooperative Efforts	0	0	0	0	0	0	0	No change from prior year
9501 Allocated G&A Expenditures	48,024	75,873	126,325	126,325	130,257	130,257	3,932	Allocation of G&A expenses based upon projected payroll time allocations
Total General OBMP Expenses	1,902,174	1,200,895	2,083,340	2,308,840	1,767,162	2,034,162	(274,678)	
OBMP Implementation Projects								
7101 Production Monitoring	57,018	32,611	78,073	78,073	88,893	88,893	10,820	Increase in allocation of Watermaster staff time towards this category
7102 Meter Installation/Maintenance	0	0	21,378	21,378	14,545	14,545	(6,833)	Reduction in allocation of Watermaster staff time towards this category
7103 Groundwater Quality Monitoring	246,620	204,559	359,100	359,100	331,618	331,618	(27,482)	Decrease in Engineering Services and Laboratory Services
7104 Groundwater Level Monitoring	321,825	100,476	284,537	284,537	290,805	290,805	6,268	Increase in Engineering Services and Watermaster staff time
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	No change from prior year
7107 Ground Level Monitoring	273,425	43,736	294,451	333,683	235,206	235,206	(98,477)	Decrease in Contracted Services and increase in Engineering Services
7108 Hydraulic Control Monitoring Program	80,767	47,812	135,836	135,836	84,990	84,990	(50,846)	Decrease in Contract Services and Laboratory related to PBHSP
7109 Recharge & Well Monitoring Program	7,184	8,040	25,260	25,260	32,512	32,512	7,252	Increase in Engineering Services
7110 Agriculture Production and Estimation	0	0	0	0	23,060	23,060	23,060	New category for FY 2020/21
7111 Implementation of Data Collection and Management	0	0	0	0	19,696	19,696	19,696	New category for FY 2020/21
7200 OBMP Pgm Element 2 - Comp Recharge	992,933	737,299	1,425,415	1,425,415	1,903,173	1,903,173	477,758	Increased Engineering Services, O&M costs, and RMPU Plan Scoping
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	1,668	200	34,374	34,374	46,474	46,474	12,100	Increased Engineering Services
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	1,862,002	178,341	131,577	328,338	391,637	391,637	63,299	Increased Engineering Services and Norwest MZ-1 area costs
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	100,613	81,109	146,182	223,318	205,983	205,983	(17,335)	Decreased Engineering Services and Cooperative Projects PE 6&7
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	102,469	9,740	23,168	23,168	67,117	67,117	43,949	New activities regarding Storage within PE 8&9 for FY 2020/21
7700 Inactive Well Protection Program	0	0	500	500	500	500	(0)	No change from prior year
7690 Recharge Improvement Debt & Projects	1,950,180	526,276	633,440	633,440	534,496	534,496	(98,944)	Decreased Debt Service and no budget for Recharge Improvement Projects

CHINO BASIN WATERMASTER FY 2020/21 ACCOUNT VARIANCE ANALYSIS

	FY 2018/19 June Actual	FY 2019/20 December Actual	FY 2019/20 Approved Budget	FY 2019/20 Amended Budget	FY 2020/21 Approved Budget	FY 2020/21 Amended Budget	\$ Variance Amended vs. Amended	
9502 Allocated G&A Expenditures	181,065	90,763	350,437	350,437	333,518	333,519	(16,918)	Allocation of G&A expenses based upon projected payroll time allocations
Total OBMP Implementation Projects	6,177,768	2,060,961	3,943,728	4,256,857	4,604,223	4,604,223	347,366	
Total Expenses	10,996,610	4,482,978	8,612,327	9,250,956	9,007,955	9,274,955	23,999	
Net Ordinary Income	(1,910,033)	4,172,814	0	(538,629)	0	0	538,629	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Other Income								
4225 Interest Income	47,422	3,016	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	788,271	1,096,397	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	7,968	24,974	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	131,000	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
Total Other Income	974,661	1,124,387	0	0	0	0	0	
Other Expense								
5010 Groundwater Recharge	488,110	1,444,942	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	131,000	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9000 Other Expense	0	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9200 Interest Expense	0	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9251 Other Post Employment Benefits	0	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	57,732	335,674	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
Total Other Expense	676,842	1,780,616	0	0	0	0	0	
9900 To / (From) Reserves	(1,612,213)	0	0	(538,629)	0	0	538,629	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Net Other Income	1,910,033	(656,229)	0	538,629	0	0	(538,629)	Budget Amendment A-19-12-01 approved by Board on December 19, 2019
Net Income	\$ 0	\$ 3,516,585	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

CHINO BASIN WATERMASTER ACCOUNT NUMBER DESCRIPTION BUDGET FY 2020/21

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contributions - Blomquist Update	Reimbursement funds from the three Municipal Agencies to fund the Blomquist Update Report. Billed in FY 2017/18.
4040	Cooperative Agreement	Per section VI.D.3 of the Groundwater Storage Program Funding Agreement No. 49960 in the Chino Basin, the MWD pays Watermaster an annual administrative fee of \$132,000 due July 1st, with a CPI escalation not to exceed 2.5% each year.
<u>4110 APPROPRIATIVE POOL ASSESSMENTS</u>		
4111	Administrative Assessment	Appropriative Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Appropriators on a per acre-foot basis levied based on the prior year's production.
4111.2	OBMP Assessment	Appropriative Pool Assessments equal the Pool's share of all Optimum Management costs levied to the Appropriators on a per acre-foot basis based on the prior year's production.
4111.3	Appropriative Pool - Special Assessment	Appropriative Pool Special Assessment for legal services. Special Assessment levied to the Appropriators on a formula based upon 50% Operating Safe Yield and 50% Physical Production, as approved by the Appropriative Pool. The Appropriative Pool can use any type of formula for assessment as they approve.
4112	Agricultural Pool Reallocation-Administrative Assessment	The Appropriative Pool and the Overlying Agricultural Pool agreed that the unproduced portion of Ag Pool's annual share of safe yield (82,800 acre-feet) would be immediately reallocated to the Appropriative Pool members provided the Appropriative Pool would pay the Agricultural Pool's share of Administrative and Special Project expenses.
4113	Agricultural Pool Reallocation- OBMP Assessment	With separate assessments levied for General Administration and Optimum Basin Management Plan and Implementation Costs, the Agricultural Pool costs charged through the reallocation levy have been separated to differentiate between the revenues from the two levies.
4115	Recharge Improvements	Funds required to pay the IEUA and CBWM joint Recharge Improvement projects.
4116	Recharge Debt Payment	Funds required to pay the budgeted debt service payment and the operating and maintenance expenses.
4117	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4120 NON-AGRICULTURAL POOL ASSESSMENTS</u>		
4123	Administrative Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Non-Agricultural Pool based on the prior year's
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	Regular expenses related to administrative staff hours and costs not related to a particular project.
6011.1	WM Staff Salaries - Overtime	Overtime expenses related to administrative staff hours and costs not related to a particular project.
6011.4	457(f) NQDC Plan	457(f) Nonqualified Deferred Compensation (NQDC) Plan authorized and approved by the Watermaster Board on June 26, 2014.
6012	Payroll Services	Expenses related to processing of bi-weekly payroll and preparation of quarterly and annual tax returns, including calendar year-end W-2 processing.
6013	Human Resources Services	Expenses related to processing of flexible spending medical and dependent care accounts, along with personnel consulting services.
6016	New Employee Search Costs	Expenses related to hiring of new staff, (i.e. employment postings on Brown & Caldwell, Monster.com, CareerBuilder, local newspapers, etc.).
6017	Temporary Services	Expenses related to hiring temporary staff from an Employment Agency (i.e. scanning project, special projects, maternity leaves, extended sick leaves, etc.)
6018	Fringe Benefits	Benefits paid to employees such as employer and employee portions of CalPERS retirement, Medicare payroll taxes, medical, dental, vision, vacation, sick leave, holidays, workers compensation insurance premiums, life insurance premiums, short and long term disability premiums, state unemployment insurance.
60199	Payroll Burden Allocated	Fringe benefits allocated to salary costs.
<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.
6026	Security Services	After business hours and weekend building alarm monitoring services for the office building.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
6027	Other Expense	Office building improvements, relocation services, moving services, consulting services for office space search.
<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, United Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	Covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.3	Ricoh Property Tax Fees	Covers the annual property tax fee for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6044	Postage Meter Lease	Postage meter costs includes the annual lease fees, quarterly reset fees and postage meter ink cartridge replacements.
6045	Outside Printing	Printing jobs done by outside printers and include the Annual Report, blueprints, special area street maps, color prints and emergency printing when our in-house copier 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	Former IT consultant who maintained the computer network and workstations. Services discontinued in May 2016.
6052.2	Applied Computer Technologies	Watermaster's database consultant who maintains the numerous databases.
6052.3	Website Consulting	Costs for IT consultant to maintain, update and ensure the website www.cbwm.org is operational and maintained with current information.
6052.4	IT Managed Services	Watermaster's managed IT services vendor who maintains the computer network and workstations, and recommends system improvements.
6052.5	Data Backup/Storage Services	Watermaster's managed IT services vendor who maintains the external cloud storage and backup services, ensuring proper backups.
6053	Internet Services (T1 Lines)	Miscellaneous website maintenance costs & (4) T-1 phone lines/internet connections.
6054	Computer Software	Costs include new software, software upgrades and annual software licenses.
6055	Computer Hardware	Costs include new computer hardware, upgraded computer hardware, servers, printers, backup power supplies, monitors, etc.
6057	Computer Maintenance	Costs include the maintenance and repair of computer hardware, servers, printers, etc.
<u>6060 WATERMASTER SPECIAL CONTRACT SERVICES</u>		
6061.3	Rauch	Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.5	Court Filing Services	Services provided to Watermaster with regards to the filing of court documents with the San Bernardino Superior Court.
6061.6	Blomquist Report - Update	Update Dr. Blomquist report to current timeframe. Costs associated with the services provided to Watermaster by Dr. Blomquist. To be paid for by the three Municipal
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 - Rules & Regs	Watermaster legal counsel expenses for the Restated Judgment/Annotated Judgment/Rules & Regs.
6073	Legal Services - Personnel Matters	Watermaster legal expenses related to personnel issues and/or other HR matters.
6074	Legal Services - Interagency Issues	Watermaster legal expenses related to Interagency matters and issues.
6075	Legal Services - Replenishment Water	Watermaster legal expenses related to the purchase of Replenishment Water.
6076	Legal Services - Storage Issues	Watermaster legal expenses related to Storage Issues.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
6077	Legal Services - Party Status Maintenance	Watermaster legal expenses related to Party Status Maintenance.
6078	Legal Services - Miscellaneous	Watermaster legal expenses related to miscellaneous items not listed in any category above.
6078.12	Legal Services - CCG Motion	Watermaster legal expenses related to the CCG Motion.
6078.13	Legal Services - Assessment Package-Updates	Watermaster legal expenses related to the Assessment Package updates as a result of the Court Order for the Safe Yield Reset
6078.20	Legal Services - Pool Issues Resolution	Watermaster legal expenses related to Pool Issues Resolution Facilitation.
6079	Legal Services - Contingency	Watermaster legal expenses related to the administration/G&A contingency.
<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 Association, Association of California Water Agencies, Association of Groundwater Agencies, Southern California Water Committee, Groundwater Resources Association, and the International Association of Administrative Professionals.
6112	Subscriptions	Watermaster subscribes to several trade journals and the local newspaper.
<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.
6179	Vehicle Purchase(s)	Purchase of Watermaster vehicle for field operations use.
<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	Employee Training & Development	Participation in the VISTAGE leadership training and continuing education for GM.
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 training, educational conferences, seminars, etc.
6196	Administration Leadership Forum	Costs associated with the Watermaster Administration Leadership Forum (speaker fee, catering, supplies, brochures, etc.).
6196.1	Admin. Forum - Registration Fee	Registration fees collected for attendance with the Watermaster Administration Leadership Forum.
<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.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
6313	Board Member's Expenses	Board Members are entitled to receive reimbursement for expenses incurred on behalf of Watermaster business. Upon request, mileage is reimbursed to any Board Member using a personal vehicle for Watermaster business.
6342	Postage and Printing	Postage and printing expenses related to the Watermaster Board meetings, preparation of, mailing packets, etc.
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
6375.1	BHFS Legal - Board Workshops(s)	Brownstein legal services directly allocated to the preparation and attendance of Board workshop(s).
6375.2	Board Workshop(s) Expenses - Misc.	Miscellaneous meeting expenses or facilitator costs directly associated with the development, preparation and conducting of the Board workshop(s).
<u>8300 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.
<u>8400 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.
<u>8500 NON-AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>		
8501	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Non-Agricultural Pool administrative activity.
8511	Non-Ag Pool Member Compensation	Non-Ag Pool Members are reimbursed \$25 for each Pool, Advisory Committee or Board Meeting attended, up to a maximum of \$300 per calendar year.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.
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.
<u>9500 ALLOCATED G&A EXPENDITURES</u>		
<u>6900 OPTIMUM BASIN MANAGEMENT PROGRAM</u>		
6900	Optimum Basin Management Program - General Engineering	This work includes general engineering services requested by Watermaster to support implementation of the OBMP. The current budget request includes general, non-project specific as well as ad hoc requests for services and data requests promoting the ongoing efforts to implement the OBMP. Items include all aspects of preparing reports as required by the OBMP including the State of the Basin Report and the conditions subsequent pursuant to Judge Gunn's December 21, 2007 court order approving Peace II.
6901	OBMP - WM Staff	Salary and burden costs of WM staff in performance of OBMP activities and projects.
6903	OBMP - SAWPA Group	Basin Monitoring Plan TaskForce with SAWPA
6906	OBMP - Engineering	Costs associated with the OBMP project by Wildermuth Environmental, Inc.
6906.1	OBMP - Watermaster Model Update	Costs associated with updating the OBMP model by Wildermuth Environmental, Inc.
6906.15	OBMP - Integrated Model Mtgs/Technical Review	Costs associated with Integrated Model meetings and technical review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster.
6906.17	Planning Study Analysis	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide information that can be used to improve development of management planning for current and future modeling assessments.
6906.18	Prado Dam FS/EIS/EIR	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide as needed support to Watermaster and IEUA in evaluating impacts of the proposed Prado Dam improvements.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
6906.21	OBMP - State of the Basin Report	Costs associated with producing the State of the Basin Report by Wildermuth Environmental, Inc.
6906.22	OBMP - Water Rights Compliance Reporting	Costs associated with water rights compliance reporting by Wildermuth Environmental, Inc.
6906.23	OBMP - SGMA Reporting Requirements	Costs associated with the Sustainable Groundwater Management Act (SGMA) compliance reporting by Wildermuth Environmental, Inc.
6906.24	OBMP - Compliance with SB 88	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.25	OBMP - Assessment of Cultural Conditions	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.26	OBMP - 2019 OBMP Update	Costs associated with the 2019 OBMP Update and the reporting requirements by Wildermuth Environmental, Inc.
6906.27	HCP Mtgs/Technical Review - IEUA Cost Share	Costs associated with HCP Meetings/Technical Review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster
6906.28	OBMP - Agriculture Production and Estimation	Costs associated with Agriculture Production and Estimation and the reporting requirements by Wildermuth Environmental, Inc.
6906.29	SB88 Compliance	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to complete a stormwater diversion recharge calculation audit to: ensure compliance with SB88, inform O&M cost allocation and provide information for subsequent recharge master plan and safe yield recalculations.
6906.31	OBMP - Pool, Advisory, Board Meetings	Costs associated with Wildermuth Environmental, Inc. attending Watermaster meetings.
6906.32	OBMP - Other General Meetings	Costs associated with Wildermuth Environmental, Inc. attending general Watermaster meetings.
6906.33	OBMP - Appropriative Pool Issue Resolution	Costs associated with Appropriative Pool Issue Resolution by Wildermuth Environmental, Inc.
6906.71	OBMP - Data Requests - CBWM GM/Staff	Costs associated with data requests ordered by CBWM GM/Staff and developed and created by Wildermuth Environmental, Inc.
6906.72	OBMP - Data Requests - Non-CBWM GM/Staff	Costs associated with data requests ordered by Non-CBWM Staff and developed and created by Wildermuth Environmental, Inc.
6906.73	OBMP - 2020 Safe Yield Recalculation	Costs associated with the 2020 Safe Yield Recalculation developed and created by Wildermuth Environmental, Inc.
6906.74	OBMP - Material Physical Injury Requests	Costs associated with Material Physical Injury Requests developed and created by Wildermuth Environmental, Inc.
6906.8	OBMP - Sunding Report Update	Costs associated with updating the Sunding Report.
6906.81	OBMP - Prepare the Annual Reports	Costs associated with preparing the Watermaster Annual Reports.
6906.82	OBMP - Support for the Assessment Package	Costs associated for the support of the Watermaster Assessment Package by Wildermuth Environmental, Inc.
6906.9	OBMP - 2018 RMPU Recharge Master Update	Costs associated with the 2018 RMPU Recharge Master Update by Wildermuth Environmental, Inc.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.
6907.39	Recharge Master Plan	Watermaster legal expenses related to the Recharge Master Plan.
6907.40	Storage Agreements	Watermaster legal expenses related to Storage Agreements and related issues.
6907.41	Prado Basin Habitat Sustainability	Watermaster legal expenses related to the Prado Basin Habitat Sustainability and other related issues.
6907.42	Safe Yield Recalculation	Watermaster legal expenses related to the Safe Yield Recalculation and other related issues.
6907.43	RMPU - City of Fontana Motion	Watermaster legal expenses related to the RMPU-City of Fontana Motion and other related issues.
6907.44	SGMA Compliance	Watermaster legal expenses related to the SGMA Compliance and other related issues.
6907.47	2020 Safe Yield Reset	Watermaster legal expenses related to the 2020 Safe Yield Reset and other related issues.
6907.48	Ely Basin Investigation	Watermaster legal expenses related to the Ely Basin investigation and other related issues.
6907.45	OBMP Update	Wat
6907.9	WM Legal Counsel - Unanticipated	Watermaster legal expense contingency. Can only be allocated to the current fiscal year budget by submitting a budget transfer request through the three Pools, the Advisory Committee and the Board for approval.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
6908.1	OBMP Update - Dodson & Associates	Expenses related to the OBMP Update project from Dodson & Associates
6909.1	OBMP Meetings	Meeting expenses related to the OBMP project.
6909.3	OBMP Other Expenses	Other expenses related to the OBMP project.
6909.6	OBMP - Other Expenses-Misc.	Other miscellaneous expenses related to the OBMP project.
6950	<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>	
7101.1	Production Monitoring	Watermaster staff collects and processes production information for the approximately 580 wells within the Basin, including approximately 200 Appropriator wells, 16 Non-Ag wells, and approximately 370 private wells. Watermaster staff read the meters for the private wells, while the Appropriators and Non-Ag parties report their meter readings to Watermaster. The data is inputted into a production database that is updated quarterly, and is used at the end of the fiscal year to provide essential data for the Assessment Package.
7101.2		
7101.31		
7101.4	Production Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7103 - Groundwater Quality Monitoring).
7102.1	Meter Installation	Approximately 270 flow meters are now installed on the previously unmeted private wells. Approximately half of all Ag and Non-Ag meters must be calibrated each year and other maintenance and repairs are required. Each calibration is expected to cost \$200. Approximately 50 broken meters are expected to be replaced this fiscal year, as these wells are expected to remain for at least another 12 months.
7102.5		
7102.6		
7102.65		
7102.7		
7102.8		
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 appropriative and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use. The ad hoc Water Quality Committee oversees the surface water and groundwater quality programs to ensure that necessary data are collected to effectively manage the Basin.
7103.3		
7103.5		
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	Groundwater Level Monitoring Project	Pursuant to the OBMP and Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater-level monitoring program. The key well monitoring program has now been implemented. For the key well program, about 75 wells are measured monthly, about 70 wells are measured by transducers, about 210 wells are measured by municipal well owners (which are collected by Watermaster staff), and about 100 wells are measured by cooperators. Cooperators include members of the appropriative and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.3		
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	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.
7104.8		
7104.9	Groundwater Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
7105.1 7105.4	Basin Water Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 also includes the surface water quality monitoring program. Work in this line item previously included measuring water quality at recharge and flood retention basins within the Chino Basin. This was typically done during the rainy season only; approximately 3-4 samplings per basin per year. Enough data has now been collected and catalogued for this activity and only minor amounts of money are now budgeted for use on an as-needed basis.
7105.6	Basin Water Quality Monitoring - Supplies	Required supplies item include rubber gloves, sample bags, tools, and field lab equipment.
7107.1 7107.2 7107.3 7107.5 7107.6	Ground Level Monitoring	Pursuant to the OBMP and Peace Agreement, Program Element 1 also includes the development and implementation of a ground-level monitoring and testing program. Watermaster is interested in determining how much, if any, subsidence has occurred in the Basin and in monitoring the effectiveness of the OBMP in minimizing it. Data is collected from a network of ground elevation stations (surveys), from a multi-piezometer and from a dual borehole extensometer in the subsidence-prone area (mainly Management Zone 1). Satellite imagery (InSAR) will also be collected and analyzed for subsidence. Watermaster is implementing these efforts as part of the MZ1 Subsidence Management Plan.
7107.61	Ground Level Monitoring - Chino Hills ASR	Current fiscal year expenses for the Chino Hills ASR project by Wildermuth Environmental, Inc.
7107.62	Ground Level Monitoring - Chino Hills ASR	CarryOver funds from prior fiscal years for the Chino Hills ASR project.
7107.8	Ground Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7107.9	Ground Level Monitoring - Supplies	Miscellaneous supplies.
7108.1 7108.11 7108.2 7108.3 7108.31 7108.4 7108.41 7108.6	Hydraulic Control Monitoring Program	As part of the Basin Plan, a monitoring plan to evaluate the state of hydraulic control in the southern end of the basin has been developed. Hydraulic control will be used to maximize the safe yield of the basin. Watermaster, OCWD and the Regional Board have developed a monitoring plan to assess the state of hydraulic control to provide information to Watermaster to manage future production and recharge. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use.
7108.7 7108.71 7108.72 7108.74 7108.75	Prado Basin Habitat	Wildermuth Environmental and other outside engineering costs for the Prado Basin Habitat project, split three ways between Watermaster, IEUA and OCWD.
7108.9	Hydraulic Control Monitoring	The expenses related for any/all aerial photographs of the Chino Basin.
7109.2 7109.3 7109.4	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7110.1	Agriculture Production and Estimation - WM Staff	Watermaster has determined that for some overlying agricultural pool parties, it is not practical to repair, replace or install a new meter to estimate groundwater pumping. Watermaster has requested that Wildermuth assist Watermaster staff in the development of a water-duty based method to enable Watermaster staff to estimate pumping for overlying agricultural pool parties' that cannot be reasonably measured.
7110.3	Agriculture Production and Estimation - Engineering Services	Watermaster has determined that for some overlying agricultural pool parties, it is not practical to repair, replace or install a new meter to estimate groundwater pumping. Watermaster has requested that Wildermuth assist Watermaster staff in the development of a water-duty based method to enable Watermaster staff to estimate pumping for overlying agricultural pool parties' that cannot be reasonably measured.
7111.1	Support for Implementation of Improved Data Collection and Management Process - WM Staff	In FY 2019/20, Watermaster requested WEI to develop a recommendation for an improved data collection and management process to eliminate duplicate data requests, avoid discrepancies between collected datasets, and create a centralized location for Watermaster and IEUA to access the data. The recommended process includes a structured system, where data are collected and managed by Watermaster monthly or annually using uniform data templates customized for each Party, and is made available at a centralized location for Watermaster and IEUA. Watermaster plans to implement this process in FY 2020/21.
7111.3	Support for Implementation of Improved Data Collection and Management Process - Engineering Services	In FY 2019/20, Watermaster requested WEI to develop a recommendation for an improved data collection and management process to eliminate duplicate data requests, avoid discrepancies between collected datasets, and create a centralized location for Watermaster and IEUA to access the data. The recommended process includes a structured system, where data are collected and managed by Watermaster monthly or annually using uniform data templates customized for each Party, and is made available at a centralized location for Watermaster and IEUA. Watermaster plans to implement this process in FY 2020/21.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
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.
7210	2023 RMPU Recharge Master Plan Scoping	Costs related to the 2023 RMPU Recharge Master Plan scoping
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		
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 Northwest MZ1 Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Groundwater Recharge Coordinating Committee (GRCC).
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		
7510		
7511		
7512		
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		
7605		
7610		
7612		
7614		
7625		
7650		
7701	Inactive Well Protection Program	
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2020/21**

Budget Account Number	Account Description	Comments and Information
7690.16	East Declz Basin (TO #1-1st Amendment)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.2	Turner Basin Recharge Improvement Project	Recharge Improvement Project costs related to the Turner Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.3	Hickory Basin Recharge Improvement Project	Recharge Improvement Project costs related to the Hickory Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.4	San Sevaine Recharge Improvement Project (TO #8)	Recharge Improvement Project costs related to the San Sevaine Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.5	CB20 Turnout Noise Abatement Improvement	Recharge Improvement Project costs related to the CB20 Turnout Noise Abatement project. This expense is to be paid by the Appropriators based upon the OSY.
7690.61	GWR SCADA Upgrades (TO #4)	Recharge Improvement Project costs related to the GWR SCADA Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.62	SCADA Communication Upgrades (TO #3)	Recharge Improvement Project costs related to the SCADA Communication Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.7	Upper Santa Ana River Habitat Conservation Plan (TO #7)	Recharge Improvement Project costs related to the Upper Santa Ana River Habitat Conservation Plan. This expense is to be paid by the Appropriators based upon the OSY.
7690.8	Lower Day Basin RMPU Improvements (TO #2)	Recharge Improvement Project costs related to the Lower Day Basin RMPU Improvements. This expense is to be paid by the Appropriators based upon the OSY.
7690.9	Miscellaneous Basin Recharge Improvement Project	Recharge Improvement Project costs related to miscellaneous basins. This expense is to be paid by the Appropriators based upon the OSY.
9502	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>SUPPLEMENTAL & REPLENISHMENT WATER INCOME AND EXPENSES</u>		
		Water rights were assigned in the Judgment entered in 1978. It established the terms and conditions regarding replenishment water and how the assessments would be levied to cover the water for each pool. No amounts are budgeted in this category as Watermaster is unable to determine what the overproduction will be at year, if any Replenishment water is a "pass-thru" expense meaning all amounts overproduced by an agency are billed to them at the rate Watermaster pays for the cost of the water, plus fees.
4210	App Pool Replenishment Assessments	Certain Appropriators under the Judgment have 15% of the cost of replenishment water required by their group and 85% of the cost is paid by the appropriator overproducing water in the prior year. Other Appropriators have the obligation to pay 100% of the costs of replacing any overproduced water.
4211	15% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4212	85% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
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 2020/21
INCLUDES "10% ADMINISTRATIVE AND 15% OBMP/PROJECT OPERATING RESERVES"**

PRODUCTION BASIS

2018/19 Production & Exchanges in Acre-Feet (Actuals)
2019/20 Production & Exchanges in Acre-Feet (Actuals)

BUDGET

Administration, Advisory Committee & Watermaster Board ^{1,2}
OBMP & Implementation Projects ¹
General Admin & OBMP Assessments

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Add: OPERATING RESERVE

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

Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments ³

FUNDS REQUIRED TO BE ASSESSED

Proposed Assessments

General Administration/OBMP Assessments (Minimum \$5.00 Per Producer)

Grand Total

Prior Year Assessments, (Actuals) Information Only

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

Grand Total

Estimated Assessment as of "Approved" Budget May 23, 2019, Information Only

Grand Total

FY 2019/20 BUDGET	FY 2020/21 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		100,761,006	75,114,142	74.547%	21,785,871	21.621%	3,860,993	3.832%
		95,364,205	69,934,730	73.334%	21,841,407	22.903%	3,588,068	3.762%
			General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
\$2,410,259	\$2,021,670	\$2,021,670	\$1,482,579	4,476,248	\$463,026	1,397,983	\$76,065	229,658
5,393,629	6,103,889	6,103,889						
\$7,803,888	\$8,125,559	8,125,559	1,482,579	4,476,248	463,026	1,397,983	76,065	229,658
		8,125,559	1,482,579	4,476,248	463,026	1,397,983	76,065	229,658
(75,124)	(130,813)	(130,813)		(95,931)		(29,960)		(4,922)
(171,906)	(176,203)	(176,203)		(129,217)		(40,356)		(6,630)
7,556,858	7,818,543	7,818,543	1,482,579	4,251,100	463,026	1,327,667	76,065	218,106
241,026	202,167	202,167	148,257		46,303		7,607	
809,044	915,583	915,583		671,437		209,697		34,449
1,050,070	1,117,750	1,117,750	148,257	671,437	46,303	209,697	7,607	34,449
(1,050,070)	(1,117,750)	(1,117,750)	(148,257)	(671,437)	(46,303)	(209,697)	(7,607)	(34,449)
\$7,556,858	\$7,818,543	\$7,818,543	\$1,482,579	\$4,251,100	\$463,026	\$1,327,667	\$76,065	\$218,106
			\$21.20	\$60.79	\$21.20	\$60.79	\$21.20	\$60.79
				\$81.99		\$81.99		\$81.99
			\$23.09	\$51.90	\$18.00	\$54.57	\$18.00	\$54.57
				\$74.99		\$72.57		\$72.57
			(\$1.89)	\$8.89	\$3.20	\$6.22	\$3.20	\$6.22
				\$7.00		\$9.42		\$9.42
			\$20.74	\$46.60	\$17.72	\$53.72	\$17.72	\$53.72
				\$67.34		\$71.44		\$71.44

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

² Total Administration, Advisory Committee and Watermaster Board excludes OAP, AP, and ONAP specific legal services, meeting compensation, or Special Funds. These items invoiced separately on the Assessment invoices.

³ June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, and Carryover replenishment obligations.