



CHINO BASIN WATERMASTER

APPROVED "AMENDED" BUDGET FY 2014/15

SEPTEMBER 25, 2014

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2014/15

	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended	% Variance Amended vs. Amended
4000 Mutual Agency Revenue	\$ 151,550	\$ 153,036	\$ 154,581	\$ 154,581	\$ 155,331	\$ 155,331	\$ 750	0.5%
4110 Appropriative Pool Assessments	6,329,127	6,301,470	6,301,135	6,361,227	6,888,767	7,215,154	853,927	13.4%
4120 Non-Agricultural Pool Assessments	283,393	251,300	239,320	241,378	246,483	244,096	2,718	1.1%
4730 Prorated Interest Income	18,229	5,934	29,700	29,700	25,800	25,800	(3,900)	(13.1)%
4900 Miscellaneous Income	22,298	0	0	0	0	0	-	0.0%
Total Income	6,804,598	6,711,740	6,724,736	6,786,886	7,316,381	7,640,381	853,495	12.6%
Administrative Expenses								
6010 Salary Costs	644,654	465,328	617,747	677,747	846,547	846,547	168,800	24.9%
6020 Office Building Expense	103,362	51,450	106,630	106,630	103,724	103,724	(2,906)	(2.7)%
6030 Office Supplies & Equip.	25,592	12,153	28,300	28,300	31,690	31,690	3,390	12.0%
6040 Postage & Printing Costs	50,580	21,316	51,900	50,400	56,900	56,900	6,500	12.9%
6050 Information Services	124,995	75,103	135,996	135,996	132,680	132,680	(3,316)	(2.4)%
6060 WM Special Contract Services	44,801	9,369	24,800	24,800	40,200	40,200	15,400	62.1%
6070 Watermaster Legal Services	265,898	211,414	234,100	309,100	230,700	230,700	(78,400)	(25.4)%
6080 Insurance Expense	18,674	26,392	19,107	19,107	27,312	27,312	8,204	42.9%
6110 Dues and Subscriptions	25,981	13,498	22,325	22,325	20,325	20,325	(2,000)	(9.0)%
6150 Field Supplies & Equipment	608	1,304	1,450	1,450	1,450	1,450	0	0.0%
6170 Travel & Transportation	17,128	9,124	19,170	19,170	22,860	22,860	3,690	19.2%
6190 Conferences & Seminars	4,279	7,435	12,500	14,000	15,000	15,000	1,000	7.1%
6200 Advisory Committee Expenses	35,560	12,338	54,368	54,368	55,568	55,568	1,200	2.2%
6300 Watermaster Board Expenses	116,816	61,259	151,289	151,289	173,258	173,258	21,969	14.5%
6500 Education Fund Expenditures	257	0	0	0	0	0	0	0.0%
8300 Appropriative Pool Administration	131,231	48,908	136,273	136,273	137,622	137,622	1,349	1.0%
8400 Agricultural Pool Administration	209,010	90,721	353,462	353,462	353,938	353,938	476	0.1%
8500 Non-Agricultural Pool Administration	79,848	54,358	110,314	110,314	110,025	110,025	(289)	(0.3)%
9400 Depreciation Expense	12,257	0	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(253,812)	(107,002)	(568,626)	(568,626)	(391,876)	(391,877)	176,749	31.1%
Total Administrative Expenses	1,657,717	1,064,468	1,511,105	1,646,105	1,967,923	1,967,923	321,817	19.6%
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	962,285	577,612	1,009,365	1,179,365	1,207,145	1,207,145	27,780	2.4%
6950 Cooperative Efforts	10,000	0	10,000	10,000	10,000	10,000	0	0.0%
9501 Allocated G&A Expenditures	121,144	44,170	228,433	228,433	126,551	126,551	(101,882)	(44.6)%
Total General OBMP Expenses	1,093,430	621,782	1,247,798	1,417,798	1,343,696	1,343,696	(74,102)	(5.2)%
OBMP Implementation Projects								
7101 Production Monitoring	65,027	30,111	81,649	81,649	54,239	54,239	(27,410)	(33.6)%
7102 In-Line Meter Installation/Maintenance	56,822	1,666	104,616	104,616	101,422	101,422	(3,194)	(3.1)%
7103 Groundwater Quality Monitoring	176,000	76,749	202,339	202,339	181,018	181,018	(21,321)	(10.5)%
7104 Groundwater Level Monitoring	222,426	84,773	292,840	247,840	236,355	236,355	(11,485)	(4.6)%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	345,018	104,098	347,305	347,305	325,219	325,219	(22,086)	(6.4)%
7108 Hydraulic Control Monitoring Program	241,220	73,117	319,045	319,045	89,080	89,080	(229,965)	(72.1)%

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7109 Recharge & Well Monitoring Program	0	0	21,000	21,000	21,000	21,000	0	0.0%
7200 OBMP Pgm Element 2 - Comp Recharge	1,153,822	543,361	995,892	1,058,042	948,327	948,327	(109,715)	(10.4)%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter	37,711	210	60,649	50,649	60,474	60,474	9,825	19.4%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	78,811	29,970	107,507	107,507	108,168	208,168	100,661	93.6%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	21,474	8,452	111,112	81,112	81,313	81,313	201	0.2%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	4,394	2,269	41,378	31,378	33,582	33,582	2,204	7.0%
7700 Inactive Well Protection Program	0	0	500	500	500	500	0	0.0%
7690 Recharge Improvement Debt Projects	416,751	495,263	939,808	939,808	1,498,740	1,722,740	782,932	83.3%
9502 Allocated G&A Expenditures	132,668	62,925	340,193	340,193	265,325	265,325	(74,868)	(22.0)%
Total OBMP Implementation Projects	2,952,142	1,512,963	3,965,833	3,932,983	4,004,762	4,328,762	395,779	10.1%
Total Expenses	5,703,289	3,199,213	6,724,736	6,996,886	7,316,381	7,640,381	643,495	9.2%
Net Ordinary Income	1,101,309	3,512,527	0	(210,000)	0	0	210,000	100.0%
Other Income								
4225 Interest Income	(4,849)	704	0	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	625,202	421,361	0	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	22,789	24,865	0	0	0	0	0	0.0%
4600 Groundwater Sales	1,786,217	3,873,239	0	0	0	0	0	0.0%
Total Other Income	2,429,358	4,320,169	0	0	0	0	0	0.0%
Other Expense								
5010 Groundwater Recharge	0	0	0	0	0	0	0	0.0%
5100 Other Water Purchases	2,289,276	3,873,239	0	0	0	0	0	0.0%
9000 Other Expense	0	0	0	0	0	0	0	0.0%
9200 Interest Expense	8,928	0	0	0	0	0	0	0.0%
9990 Excess Reserve Refunds	788,647	11,984	0	0	0	0	0	0.0%
Total Other Expense	3,086,851	3,885,223	0	0	0	0	0	0.0%
9900 To / (From) Reserves	443,816	0	0	0	0	0	0	0.0%
Net Other Income	(1,101,309)	434,947	0	0	0	0	0	0.0%
Net Income	\$ 0	\$ 3,947,473	\$ 0	\$ (210,000)	\$ 0	\$ 0	\$ 210,000	100.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2014/15**

	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
Ordinary Income							
Income							
4000 Mutual Agency Revenue							
4013 Local Agency Contr - OBMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040 Cooperative Agreement	151,550	153,036	154,581	154,581	155,331	155,331	750
Total 4000 Mutual Agency Revenue	151,550	153,036	154,581	154,581	155,331	155,331	750
4110 Appropriative Pool Assessments							
4111 Administrative Assessment	695,041	941,193	947,808	947,675	1,277,506	1,281,705	334,030
4111.2 OBMP Assessment	3,319,692	2,953,766	2,928,466	2,973,083	2,691,356	2,773,753	(199,330)
4111.3 App Pool - Special Assessment	75,000	75,000	125,000	125,000	75,000	75,000	(50,000)
4112 Ag Pool Reallocation - Administrative	300,872	336,385	332,554	332,508	433,306	430,438	97,930
4113 Ag Pool Reallocation - OBMP	1,437,467	1,055,318	1,027,499	1,043,153	912,859	931,518	(111,635)
4115 Recharge Improvements	101,000	483,715	483,715	483,715	1,067,000	1,291,000	807,285
4116 Recharge Debt Payment	400,055	456,093	456,093	456,093	431,740	431,740	(24,353)
Total 4110 Appropriative Pool Assessments	6,329,127	6,301,470	6,301,135	6,361,227	6,888,767	7,215,154	853,927
4120 Non-Agricultural Pool Assessments							
4123 Administrative Assessment	38,674	46,227	43,846	43,840	60,025	58,183	14,343
4123.3 Non-Ag Pool - Special Assessment	60,000	60,000	60,000	60,000	60,000	60,000	0
4124 OBMP Assessment	184,719	145,074	135,474	137,538	126,458	125,913	(11,625)
Total 4120 Non-Agricultural Pool Assessments	283,393	251,300	239,320	241,378	246,483	244,096	2,718
4730 Prorated Interest Income							
4731 Interest - Agricultural Pool	1,424	628	3,000	3,000	2,400	2,400	(600)
4732 Interest - Appropriative Pool	16,315	5,147	25,800	25,800	22,800	22,800	(3,000)
4733 Interest - Non-Agricultural Pool	491	159	900	900	600	600	(300)
Total 4730 Prorated Interest Income	18,229	5,934	29,700	29,700	25,800	25,800	(3,900)
4900 Miscellaneous Income	22,298	0	0	0	0	0	0
Total Income	6,804,598	6,711,740	6,724,736	6,786,886	7,316,381	7,640,381	853,495
Administrative Expenses							
6010 Salary Costs							
6011 WM Staff Salaries & Payroll Burden	556,804	389,384	585,623	645,623	814,847	814,847	169,224
6011.2 WM Staff - Admin. Paid Leave	24,845	0	0	0	0	0	0
6012 Payroll Services	3,440	1,802	4,200	4,200	4,200	4,200	0
6013 Human Resources Services	10,029	5,340	6,000	6,000	6,000	6,000	0
6016 New Employee Search Costs	828	878	500	500	500	500	0
6017 Temporary Services	43,287	16,150	21,424	21,424	21,000	21,000	(424)
6017.1 Executive Assistant Services	0	53,274	0	0	0	0	0
6017.2 Office Specialist Services	0	0	0	0	0	0	0
Subtotal Wages	639,234	466,829	617,747	677,747	846,547	846,547	168,800

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DETAIL BUDGET FY 2014/15**

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6018 Fringe Benefits	493,510	255,192	512,074	512,074	508,253	508,253	(3,821)
60199 Payroll Burden Allocated	(488,090)	(256,692)	(512,074)	(512,074)	(508,253)	(508,253)	3,821
Total 6010 Salary Costs	644,654	465,328	617,747	677,747	846,547	846,547	168,800
6020 Office Building Expense							
6021 Office Lease	72,834	36,774	74,274	74,274	75,036	75,036	762
6022 Telephone	11,282	7,511	14,700	14,700	10,116	10,116	(4,584)
6024 Building Repairs & Maintenance	16,735	6,084	15,084	15,084	15,784	15,784	700
6026 Security Services	2,511	1,081	2,572	2,572	2,788	2,788	216
Total 6020 Office Building Expense	103,362	51,450	106,630	106,630	103,724	103,724	(2,906)
6030 Office Supplies & Equip.							
6031.1 Copy Paper	428	711	3,000	3,000	3,000	3,000	0
6031.7 Other Office Supplies	20,303	7,688	19,000	19,000	21,000	21,000	2,000
6039.1 Banking Service Charges	2,743	2,323	3,900	3,900	4,740	4,740	840
6141.1 Meeting Supplies	600	423	1,200	1,200	1,200	1,200	0
6141.3 Admin Meetings	1,518	708	1,200	1,200	1,200	1,200	0
6147 Other Admin Expenses	0	300	0	0	550	550	550
Total 6030 Office Supplies & Equip.	25,592	12,153	28,300	28,300	31,690	31,690	3,390
6040 Postage & Printing Costs							
6042 Postage - General	5,620	259	4,500	4,500	4,500	4,500	0
6043.1 Ricoh Lease Fee	34,544	17,207	35,200	35,200	39,700	39,700	4,500
6043.2 Ricoh Usage & Maintenance Fee	8,174	2,232	4,500	3,000	0	0	(3,000)
6044 Postage Meter Lease	2,242	1,126	2,700	2,700	2,700	2,700	0
6045 Outside Printing	0	0	5,000	5,000	10,000	10,000	5,000
6046 Legal Publications	0	492	0	0	0	0	0
Total 6040 Postage & Printing Costs	50,580	21,316	51,900	50,400	56,900	56,900	6,500
6050 Information Services							
6052.1 Park Place Computer Solutions	37,425	18,310	45,000	45,000	40,500	40,500	(4,500)
6052.2 Applied Computer Technologies	38,115	19,429	36,000	36,000	39,600	39,600	3,600
6053 Internet Expenses (T1 Lines)	18,570	9,849	18,996	18,996	14,580	14,580	(4,416)
6054 Computer Software	15,352	6,828	17,000	17,000	17,000	17,000	0
6055 Computer Hardware	14,697	20,187	18,000	18,000	20,000	20,000	2,000
6057 Computer Maintenance	836	500	1,000	1,000	1,000	1,000	0
Total 6050 Information Services	124,995	75,103	135,996	135,996	132,680	132,680	(3,316)
6060 WM Special Contract Services							
6061.3 Rauch	14,745	3,923	15,000	15,000	30,000	30,000	15,000
6061.4 Other Contract Services	6,382	0	0	0	0	0	0
6062 Audit Services	14,674	5,446	9,800	9,800	10,200	10,200	400
6064 GM Recruitment Costs	9,000	0	0	0	0	0	0
Total 6060 WM Special Contract Services	44,801	9,369	24,800	24,800	40,200	40,200	15,400

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DETAIL BUDGET FY 2014/15**

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6070 Watermaster Legal Services							
6071 Legal Services - Court Coordination	28,395	4,531	37,525	37,525	37,525	37,525	0
6072 Legal Services - Annotated Judgment/Rules & Regs	38,313	17,122	36,350	36,350	36,350	36,350	0
6073 Legal Services - Personnel Matters	50,142	90,823	7,000	82,000	41,000	41,000	(41,000)
6074 Legal Services - Interagency Issues	18,477	0	50,400	50,400	50,400	50,400	0
6076 Legal Services - Storage Issues	6,642	0	0	0	0	0	0
6077 Legal Services - Party Status Maintenance	0	0	25,700	25,700	25,700	25,700	0
6078 Legal Services - Miscellaneous	64,186	31,360	32,725	32,725	32,725	32,725	0
6078.10 Legal Services - Refresh, Recharge & Reunite	36,196	0	0	0	0	0	0
6078.11 Legal Services - Safe Yield Recalculation	19,492	0	0	0	0	0	0
6078.12 Legal Services - CCG Motion	0	67,578	0	0	7,000	7,000	7,000
6078.20 Legal Services - Approp. Pool Issue Resolution	4,055	0	44,400	44,400	0	0	(44,400)
Total 6070 Watermaster Legal Services	265,898	211,414	234,100	309,100	230,700	230,700	(78,400)
6080 Insurance Expense							
6085 Business Insurance Package	18,418	26,136	18,685	18,685	27,035	27,035	8,351
6086 Position Bond Insurance	256	256	423	423	276	276	(146)
Total 6080 Insurance Expense	18,674	26,392	19,107	19,107	27,312	27,312	8,204
6110 Dues and Subscriptions							
6111 Membership Dues	25,414	13,246	21,575	21,575	20,025	20,025	(1,550)
6112 Subscriptions/Publications	567	252	750	750	300	300	(450)
Total 6110 Dues and Subscriptions	25,981	13,498	22,325	22,325	20,325	20,325	(2,000)
6150 Field Supplies & Equipment							
6151 Small Tools & Equipment	7	314	450	450	450	450	0
6152 Safety Shoes	0	484	450	450	200	200	(250)
6154 Uniforms	601	506	550	550	800	800	250
Total 6150 Field Supplies & Equipment	608	1,304	1,450	1,450	1,450	1,450	0
6170 Travel & Transportation							
6171.1 GM Vehicle Allowance	420	2,144	2,950	2,950	5,400	5,400	2,450
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	10,400	4,880	9,600	9,600	9,600	9,600	0
6173 Airfare/Mileage	0	0	400	400	1,740	1,740	1,340
6174 Public Transportation	752	30	320	320	220	220	(100)
6175 Vehicle Fuel	2,012	753	2,400	2,400	2,400	2,400	0
6177 Vehicle Repairs & Maintenance	3,544	1,317	3,500	3,500	3,500	3,500	0
Total 6170 Travel & Transportation	17,128	9,124	19,170	19,170	22,860	22,860	3,690
6190 Conferences & Seminars							
6191 Conferences & Seminars	3,171	3,813	8,000	8,000	8,000	8,000	0
6192 Training & Continuing Education	873	1,707	4,500	6,000	4,500	4,500	(1,500)
6193.2 Conference - Registration Fee	235	1,915	0	0	2,500	2,500	2,500
Total 6190 Conferences & Seminars	4,279	7,435	12,500	14,000	15,000	15,000	1,000

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6200 Advisory Committee Expenses							
6201 WM Staff Salaries	13,695	5,950	19,768	19,768	20,968	20,968	1,200
6212 Meeting Expense	206	0	1,000	1,000	1,000	1,000	0
6275 BHFS Legal - Advisory Committee Meeting	21,659	6,388	33,600	33,600	33,600	33,600	0
Total 6200 Advisory Committee Expenses	35,560	12,338	54,368	54,368	55,568	55,568	1,200
6300 Watermaster Board Expenses							
6301 WM Staff Salaries	22,898	8,080	33,299	33,299	34,818	34,818	1,519
6311 Board Member Compensation	27,500	11,375	27,250	27,250	27,250	27,250	0
6312 Meeting Expense	7,591	2,956	6,200	6,200	6,200	6,200	0
6313 Board Member Expenses	0	0	300	300	300	300	0
6342 Postage and Printing	258	0	0	0	0	0	0
6375 BHFS Legal - Board Meeting	58,568	38,848	84,240	84,240	104,690	104,690	20,450
Total 6300 WM Board Expenses	116,816	61,259	151,289	151,289	173,258	173,258	21,969
6500 Education Fund Expenditures							
	257	0	0	0	0	0	0
8300 Appropriative Pool Administration							
8301 WM Staff Salaries	21,446	10,754	27,173	27,173	28,272	28,272	1,099
8312 Meeting Expenses	809	479	500	500	750	750	250
8367 Appropriative Pool - Legal Services	62,589	27,487	75,000	75,000	75,000	75,000	0
8375 BHFS Legal - Approp. Pool Meeting	46,387	10,188	33,600	33,600	33,600	33,600	0
Total 8300 Appropriative Pool Administration	131,231	48,908	136,273	136,273	137,622	137,622	1,349
8400 Agricultural Pool Administration							
8401 WM Staff	20,205	8,547	23,362	23,362	24,738	24,738	1,376
8411 Compensation	2,350	675	1,500	1,500	2,700	2,700	1,200
8412 Meeting Expenses	360	266	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	81,518	49,755	100,000	100,000	100,000	100,000	0
8467.1 Frank B & Associates	0	0	18,000	18,000	15,000	15,000	(3,000)
8467.2 Legal - Plumes/Other Issues	0	0	93,000	93,000	90,000	90,000	(3,000)
8470 Ag Pool Meeting Attendance - Special Compensation	22,775	12,075	18,300	18,300	22,200	22,200	3,900
8471 Ag Pool Special Projects	53,630	9,354	65,000	65,000	65,000	65,000	0
8475 BHFS Legal - Ag. Pool Meeting	28,171	9,955	33,600	33,600	33,600	33,600	0
8485 Ag Pool - Misc. Expense - Ag Fund	0	94	400	400	400	400	0
Total 8400 Agricultural Pool Administration	209,010	90,721	353,462	353,462	353,938	353,938	476
8500 Non-Agricultural Pool Administration							
8501 WM Staff	11,726	3,133	14,214	14,214	14,625	14,625	411
8512 Meeting Expense	1,526	491	2,500	2,500	1,800	1,800	(700)
8567 Non-Ag Legal Service	24,722	18,951	60,000	60,000	60,000	60,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	31,115	31,784	33,600	33,600	33,600	33,600	0
8575.1 BHFS Legal - Paragraph 15 CSI/Aqua Capital	10,759	0	0	0	0	0	0
Total 8500 Non-Agricultural Pool Administration	79,848	54,358	110,314	110,314	110,025	110,025	(289)

**CHINO BASIN WATERMASTER
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	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
9400 Depreciation Expense	12,257	0	0	0	0	0	0
9500 Allocated G&A Expenditures	(253,812)	(107,002)	(568,626)	(568,626)	(391,876)	(391,877)	176,749
Total Administrative Expenses	1,657,717	1,064,468	1,511,105	1,646,105	1,967,923	1,967,923	321,817
General OBMP Expenses							
6900 Optimum Basin Mgmt Program							
6901 OBMP - WM Staff	206,083	79,374	211,890	211,890	120,379	120,379	(91,511)
6903 OBMP - SAWPA Group	10,593	12,460	11,000	11,000	12,500	12,500	1,500
6906 OBMP - Engineering	313,265	37,175	318,748	318,748	22,752	22,752	(295,996)
6906.1 OBMP - Watermaster Model Application	171,509	112,375	101,000	196,000	95,320	95,320	(100,680)
6906.21 OBMP - State of the Basin Report	0	0	0	0	133,510	133,510	133,510
6906.22 OBMP - Water Rights Compliance Reporting	0	0	0	0	24,264	24,264	24,264
6906.31 OBMP - Pool, Advisory, Board Meetings	0	0	0	0	68,139	68,139	68,139
6906.32 OBMP - Other General Meetings	0	0	0	0	32,877	32,877	32,877
6906.33 OBMP - Appropriative Pool Issue Resolution	0	0	0	0	34,324	34,324	34,324
6906.71 OBMP - Data Requests - CBWM GM/Staff	9,576	45,925	0	0	64,127	64,127	64,127
6906.72 OBMP - Data Requests - Non CBWM Staff	0	8,086	0	0	28,344	28,344	28,344
6906.73 OBMP - Safe Yield Recalculation	0	31,578	0	0	79,500	79,500	79,500
6906.74 OBMP - Material Physical Injury Requests	0	0	0	0	73,384	73,384	73,384
6906.8 OBMP - Sunding Report Update	140	0	50,000	50,000	0	0	(50,000)
6907 OBMP - Legal							0
6907.30 Peace II - CEQA	1,071	0	0	0	0	0	0
6907.31 Archibald South Plume	0	0	28,475	28,475	28,475	28,475	0
6907.32 Chino Airport Plume	67,665	8,382	61,200	61,200	28,475	28,475	(32,725)
6907.33 Desalter/Hydraulic Control	65,754	9,167	49,100	49,100	56,100	56,100	7,000
6907.34 Santa Ana River Water Rights	10,681	1,150	28,400	28,400	28,400	28,400	0
6907.35 Paragraph 31 Motion	20,912	0	0	0	0	0	0
6907.36 Santa Ana River Habitat	4,757	684	22,500	22,500	22,500	22,500	0
6907.38 Reg. Water Quality Control Board	0	0	12,850	12,850	12,850	12,850	0
6907.39 Recharge Master Plan	64,399	76,818	39,700	39,700	49,300	49,300	9,600
6907.40 Storage Agreements	12,770	2,323	18,700	18,700	25,700	25,700	7,000
6907.41 Prado Basin Habitat Sustainability	153	0	18,700	18,700	18,700	18,700	0
6907.42 Safe Yield Recalculation	0	70,125	0	75,000	110,100	110,100	35,100
6907.43 RMPU - City of Fontana Motion	0	79,118	0	0	0	0	0
6907.9 WM Legal Counsel - Unanticipated	0	0	25,125	25,125	25,125	25,125	0
6909.1 OBMP Meetings	1,217	972	0	0	0	0	0
6909.3 OBMP Other Expenses	1,740	1,900	1,977	1,977	2,000	2,000	23
6909.6 OBMP - Other Expense-Misc.	0	0	10,000	10,000	10,000	10,000	0
Total 6900 Optimum Basin Mgmt Program	962,285	577,612	1,009,365	1,179,365	1,207,145	1,207,145	27,780
Total 6950 Cooperative Efforts	10,000	0	10,000	10,000	10,000	10,000	0
9501 Allocated G&A Expenditures	121,144	44,170	228,433	228,433	126,551	126,551	(101,882)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2014/15**

	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
Total General OBMP Expenses	1,093,430	621,782	1,247,798	1,417,798	1,343,696	1,343,696	(74,102)
7000 OBMP Implementation Projects							
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>							
7101 Production Monitoring							
7101.1 Production Monitoring - WM Staff	64,232	29,736	80,899	80,899	53,489	53,489	(27,410)
7101.4 Production Monitoring - Computer Services	750	375	750	750	750	750	0
7101.5 Production Monitoring - Supplies & Repairs	45	0	0	0	0	0	0
Total 7101 Production Monitoring	65,027	30,111	81,649	81,649	54,239	54,239	(27,410)
7102 In-Line Meter Installation/Maintenance							
7102.1 In-Line Meter - WM Staff	3,276	1,666	10,641	10,641	8,672	8,672	(1,969)
7102.5 In-Line Meter - Repair & Maintenance	29,919	0	17,500	17,500	17,500	17,500	0
7102.7 In-Line Meter - In-Line Meters (Labor)	8,938	0	25,000	25,000	25,000	25,000	0
7102.8 In-Line Meter - Calibration & Testing	14,689	0	51,475	51,475	50,250	50,250	(1,225)
Total 7102 In-Line Meter Installation/Maintenance	56,822	1,666	104,616	104,616	101,422	101,422	(3,194)
7103 Groundwater Quality Monitoring							
7103.1 Grdwtr Quality - WM Staff	38,130	24,326	64,261	64,261	51,525	51,525	(12,736)
7103.3 Grdwtr Quality - Engineering Services	92,700	41,571	90,880	90,880	82,122	82,122	(8,758)
7103.4 Grdwtr Quality - Contract Services	4,162	0	5,600	5,600	3,890	3,890	(1,710)
7103.5 Grdwtr Quality - Laboratory Services	32,352	8,990	38,788	38,788	39,571	39,571	783
7103.6 Grdwtr Quality - Supplies	7,906	1,488	2,060	2,060	3,160	3,160	1,100
7103.7 Grdwtr Quality - Computer Services	750	375	750	750	750	750	0
Total 7103 Groundwater Quality Monitoring	176,000	76,749	202,339	202,339	181,018	181,018	(21,321)
7104 Groundwater Level Monitoring							
7104.1 Grdwtr Level - WM Staff	54,524	24,156	59,515	59,515	39,739	39,739	(19,776)
7104.3 Grdwtr Level - Engineering Services	156,862	60,617	197,340	152,340	167,866	167,866	15,526
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	100	100	500	500	400
7104.6 Grdwtr Level - Supplies	2,957	0	2,960	2,960	2,250	2,250	(710)
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	8,084	0	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	0	0	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	0	0	13,925	13,925	7,000	7,000	(6,925)
Total 7104 Groundwater Level Monitoring	222,426	84,773	292,840	247,840	236,355	236,355	(11,485)
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							

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	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
7107 Ground Level Monitoring							
7107.1 Ground Level - WM Staff	0	0	0	0	0	0	0
7107.2 Ground Level - Engineering Services	128,251	25,369	63,982	63,982	74,123	74,123	10,141
7107.3 Ground Level - SAR Imagery	90,000	34,000	90,000	90,000	90,000	90,000	0
7107.6 Ground Level - Contract Services	71,597	20,819	141,240	141,240	144,961	144,961	3,721
7107.61 Ground Level - Chino Hills ASR	53,573	23,910	41,655	41,655	0	0	(41,655)
7107.62 Ground Level - Chino Hills ASR - Prior	0	0	0	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	10,428	10,428	16,135	16,135	5,707
7107.9 Ground Level - Other	1,596	0	0	0	0	0	0
Total 7107 Ground Level Monitoring	345,018	104,098	347,305	347,305	325,219	325,219	(22,086)
7108 Hydraulic Control Monitoring							
7108.1 Hydraulic Control Monitoring - WM Staff	1,084	112	2,355	2,355	2,389	2,389	34
7108.11 Prado Basin Hyd. Cntrl - WM Staff	7,837	2,355	7,646	7,646	7,979	7,979	333
7108.3 Hydraulic Control Monitoring - Engineering Services	87,139	27,060	126,453	126,453	49,931	49,931	(76,522)
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	0	0	56,175	56,175	0	0	(56,175)
7108.4 Hydraulic Control Monitoring - Laboratory Services	75,506	24,439	25,536	25,536	25,281	25,281	(255)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	0	0	48,260	48,260	0	0	(48,260)
7108.6 Hydraulic Control Monitoring - Supplies	80	2	0	0	3,500	3,500	3,500
7108.7 Hydraulic Control Monitoring - Well Installation - PBHSP	120,945	18,675	31,599	31,599	0	0	(31,599)
7108.71 Prado Basin - Prior Year 50%	(5,572)	0	0	0	0	0	0
7108.72 Prado Basin - 50% Reimbursement	(52,076)	0	0	0	0	0	0
7108.74 Hydraulic Control Monitoring - Contract Services-PBHSP	0	0	21,021	21,021	0	0	(21,021)
7108.75 Prado Basin - IEUA Charges	6,276	474	0	0	0	0	0
Total 7108 Hydraulic Control Monitoring	241,220	73,117	319,045	319,045	89,080	89,080	(229,965)
7109 Recharge & Well Monitoring							
7109.1 Recharge & Well Monitoring - WM Staff	0	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	0	0	21,000	21,000	21,000	21,000	0
Total 7109 Recharge & Well Monitoring	0	0	21,000	21,000	21,000	21,000	0
7200 OBMP Pgm Element 2 - Comp Recharge							
7201 Comp Recharge - WM Staff	36,874	9,474	52,252	52,252	42,486	42,486	(9,766)
7202.2 Comp Recharge - Engineering Services	0	14,034	21,324	21,324	79,844	79,844	58,520
7202.3 Comp Recharge - Implementation	347,590	78,222	118,040	118,040	24,804	24,804	(93,236)
7204 Comp Recharge - Supplies	1,091	573	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	10,974	11,338	7,500	7,500	7,500	7,500	0
7206 Comp Recharge - Basin Program O&M	757,088	397,388	794,776	794,776	791,693	791,693	(3,083)
7207 Comp Recharge - Other	205	0	0	0	0	0	0
7209.1 Jurupa Pumping Station	0	0	0	0	0	0	0
7209.2 Wineville Basin	0	32,332	0	62,150	0	0	(62,150)
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,153,822	543,361	995,892	1,058,042	948,327	948,327	(109,715)
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter							
7301 OBMP - WM Staff	5,493	183	14,065	14,065	14,610	14,610	545

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	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
7303 OBMP - Engineering Services	31,977	0	39,584	29,584	38,864	38,864	9,280
7305 OBMP - Supplies	241	27	7,000	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	37,711	210	60,649	50,649	60,474	60,474	9,825
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
7401 OBMP - WM Staff	901	1,682	8,562	8,562	8,871	8,871	309
7402 OBMP - Engineering Services	75,757	27,182	76,215	76,215	76,797	176,797	100,582
7403 OBMP - Contract Services	0	0	20,230	20,230	20,000	20,000	(230)
7405 OBMP - Other Expenses	2,153	1,106	2,500	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	78,811	29,970	107,507	107,507	108,168	208,168	100,661
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
7501 OBMP - WM Staff	1,405	224	4,058	4,058	4,225	4,225	167
7501.1 OBMP - WM Staff (Plume)	2,920	0	6,174	6,174	6,408	6,408	234
7502 OBMP - Engineering Services	10,064	8,228	100,880	70,880	70,680	70,680	(200)
7502.1 OBMP - Engineering Services (Plume)	7,071	0	0	0	0	0	0
7504 OBMP - Contract Services	14	0	0	0	0	0	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	21,474	8,452	111,112	81,112	81,313	81,313	201
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
7601 OBMP - WM Staff	4,364	2,269	18,948	18,948	11,992	11,992	(6,956)
7602 OBMP - Engineering Services	0	0	22,080	12,080	21,240	21,240	9,160
7604 OBMP - Supplies	30	0	350	350	350	350	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	4,394	2,269	41,378	31,378	33,582	33,582	2,204
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	315,751	406,127	456,093	456,093	431,740	431,740	(24,353)
7690.2 Turner Basin Recharge Improvement Project	101,000	58,236	161,908	161,908	107,000	107,000	(54,908)
7690.3 Hickory Basin Recharge Improvement Project	0	30,900	0	0	0	0	0
7690.4 San Sevaine Recharge Improvement Project	0	0	300,000	300,000	0	175,000	(125,000)
7690.5 CB20 Turnout Noise Abatement Improvement Project	0	0	21,807	21,807	0	0	(21,807)
7690.61 GWR SCADA Upgrades	0	0	0	0	337,500	337,500	337,500
7690.62 SCADA Communication Upgrades	0	0	0	0	547,500	547,500	547,500
7690.7 Upper Santa Ana River Habitat Conservation Plan	0	0	0	0	75,000	75,000	75,000
7690.8 Lower Day Basin RMPU Improvements	0	0	0	0	0	49,000	49,000
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt Projects	416,751	495,263	939,808	939,808	1,498,740	1,722,740	782,932
9502 Allocated G&A Expenditures	132,668	62,925	340,193	340,193	265,325	265,325	(74,868)

**CHINO BASIN WATERMASTER
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	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
Total OBMP Implementation Projects	2,952,142	1,512,963	3,965,833	3,932,983	4,004,762	4,328,762	395,779
Total General OBMP & Implementation Projects	4,045,572	2,134,745	5,213,631	5,350,781	5,348,458	5,672,459	321,678
Total Expenses	5,703,289	3,199,213	6,724,736	6,996,886	7,316,381	7,640,381	643,495
Net Ordinary Income	1,101,309	3,512,527	0	(210,000)	0	0	210,000
Other Income							
4225 Interest Income							
4225 Interest Income	46	704	0	0	0	0	0
4226 LAIF Fair Market Value	(4,896)	0	0	0	0	0	0
Total 4225 Interest Income	(4,849)	704	0	0	0	0	0
Water Replenishment Assessments							
4210 Approp Pool-Replenishment							
4211 15% Gross Assessments	1,346	1,068	0	0	0	0	0
4212 85% Net Assessments	7,630	6,050	0	0	0	0	0
4213 100% Net Assessments	633,480	414,574	0	0	0	0	0
4214 Prior Year Adjustment	0	0	0	0	0	0	0
4215 Prior Year Carryover	0	0	0	0	0	0	0
4216 CURO Adjustment	(17,255)	(331)	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	625,202	421,361	0	0	0	0	0
4220 Non-Ag Pool-Replenishment							
4223 Net Replenishment	23,502	24,878	0	0	0	0	0
4224 CURO Adjustment	(713)	(12)	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	22,789	24,865	0	0	0	0	0
4230 Groundwater Recharge Activity							
4600 Groundwater Sales							
4613 Stored Water Sales	1,786,217	3,873,239	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0	0	0
Total 4600 Groundwater Sales	1,786,217	3,873,239	0	0	0	0	0
Total Other Income	2,429,358	4,320,169	0	0	0	0	0
Other Expense							
5010 Groundwater Recharge							
5011.4 Replenishment Water	0	0	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0	0
5011 Replenishment Water - Other	0	0	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0	0
Total 5010 Groundwater Recharge	0	0	0	0	0	0	0

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	FY 2012/13 June Actual	FY 2013/14 December Actual	FY 2013/14 Approved Budget	FY 2013/14 Amended Budget	FY 2014/15 Approved Budget	FY 2014/15 Amended Budget	Amended vs. Amended
5100 Other Water Purchases							
5105 Purchase of Non-Ag Pool Water	2,289,276	3,873,239	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
Total 5100 Other Water Purchases	2,289,276	3,873,239	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	8,928	0	0	0	0	0	0
Total 9200 Interest Expense	8,928	0	0	0	0	0	0
9990 Excess Reserve Refunds							
9996 Refund - Excess Reserves - Appropriative Pool	764,137	9,493	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	24,510	2,491	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	0	0	0	0	0	0	0
	788,647	11,984	0	0	0	0	0
Total Other Expense	3,086,851	3,885,223	0	0	0	0	0
9900 To / (From) Reserves	443,816	0	0	0	0	0	0
Net Other Income	(1,101,309)	434,947	0	0	0	0	0
Net Income	\$0	\$3,947,473	\$0	(\$210,000)	\$0	\$0	210,000

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2014/15**

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contr - OBMP	Reimbursement funds from Hanson Aggregates for damage to Lower Day Basin. Annual payments of \$111,000 to start 07/01/09 and end on 07/01/11.
4030	Basin Management Assistance	Represents the one-time contribution amount of \$300,000 from Three Valleys Municipal Water District according to the Peace II Agreement, Section 9, Article 9.1.
4040	Cooperative Agreement	Per section VI.D.3 of the Groundwater Storage Program Funding Agreement No. 49960 in the Chino Basin, the MWD pays Watermaster an annual administrative fee of \$132,000 due July 1st, with a CPI escalation not to exceed 2.5% each year.
<u>4110 APPROPRIATIVE POOL ASSESSMENTS</u>		
4111	Administrative Assessment	Appropriative Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Appropriators on a per acre-foot basis levied based on the prior year's production.
4111.2	OBMP Assessment	Appropriative Pool Assessments equal the Pool's share of all Optimum Management costs levied to the Appropriators on a per acre-foot basis based on the prior year's production.
4111.3	Appropriative Pool - Special Assessment	Appropriative Pool Special Assessment for legal services. Special Assessment levied to the Appropriators on a formula based upon 50% Operating Safe Yield and 50% Averaged Production and Exchanges, as approved by the Appropriative Pool. The Appropriative Pool can use any type of formula for assessment as they approve.
4112	Agricultural Pool Reallocation-Administrative Assessment	The Appropriative Pool and the Overlying Agricultural Pool agreed that the unproduced portion of Ag Pool's annual share of safe yield (82,800 acre-feet) would be immediately reallocated to the Appropriative Pool members provided the Appropriative Pool would pay the Agricultural Pool's share of Administrative and Special Project expenses.
4113	Agricultural Pool Reallocation- OBMP Assessment	With separate assessments levied for General Administration and Optimum Basin Management Plan and Implementation Costs, the Agricultural Pool costs charged through the reallocation levy have been separated to differentiate between the revenues from the two levies.
4115	Recharge Improvements	Funds required to pay the IEUA and CBWM joint Recharge Improvement projects.
4116	Recharge Debt Payment	Funds required to pay the budgeted debt service payment and the operating and maintenance expenses.
4117	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4120 NON-AGRICULTURAL POOL ASSESSMENTS</u>		
4123	Administrative Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Non-Agricultural Pool based on the prior year's production.
4123.3	Non-Agricultural Pool - Special Assessment	Non-Agricultural Pool Assessment for legal services. Special Assessment levied to the Non-Agricultural Pool members based upon prior year's actual production.
4124	OBMP Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all Optimum Basin Management costs levied to the Pool members based on the prior year's production.
4127	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4730 PRORATED INTEREST INCOME</u>		
Interest is prorated between the three Pools based upon each individual Pool's percentage of total Working Capital.		
<u>4900 MISCELLANEOUS INCOME</u>		
4900	Miscellaneous Income	Miscellaneous income, not related to other categories of revenue or income (i.e. deposit refunds, credits, etc.).
<u>6010 SALARY COSTS</u>		
6011	WM Staff Salaries & Payroll Burden	Expenses related to administrative staff hours and costs not related to a particular project.
6011.2	WM Staff - Admin. Paid Leave	Expenses related to administrative staff hours and costs for employees placed on Administrative Leave.
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.

**CHINO BASIN WATERMASTER
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Budget Account Number	Account Description	Comments and Information
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.
6027	Other Expense	Office building improvements.
<u>6030 OFFICE SUPPLIES & EQUIPMENT</u>		
6031.1	Copy Paper	Cost of copy paper for the printers, copy machines, etc.
6031.7	Other Office Supplies	Cost of office supplies which includes: stationary, envelopes, toner cartridges, binders, folders, checks and other miscellaneous office supplies.
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, Uniter Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	Covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6044	Postage Meter Lease	Postage meter costs includes the annual lease fees, quarterly reset fees and postage meter ink cartridge replacements.
6045	Outside Printing	Printing jobs done by outside printers and include the Annual Report, blueprints, special area street maps, color prints and emergency printing when our in-house copiers are down for repairs, etc. Also includes printing of color brochures and annual financial statements.
6046	Legal Publications	Covers the cost of printing legal publications.
<u>6050 INFORMATION SERVICES</u>		
6052.1	Park Place Computer Solutions	Watermaster's IT consultant who maintains the computer network and workstations, ensuring proper backups, and recommends system improvements.
6052.2	Applied Computer Technologies	Watermaster's database consultant who maintains the numerous databases.
6053	Internet Services (T1 Lines)	Miscellaneous website maintenance costs & (4) T-1 phone lines/internet connections.
6054	Computer Software	Costs include new software, software upgrades and annual software licenses.
6055	Computer Hardware	Costs include new computer hardware, upgraded computer hardware, servers, printers, backup power supplies, monitors, etc.
6057	Computer Maintenance	Costs include the maintenance and repair of computer hardware, servers, printers, etc.
<u>6060 WATERMASTER SPECIAL CONTRACT SERVICES</u>		
6061.3	Rauch	Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.4	Other Contract Services	Watermaster consultants who develop and implement strategic plans, develop brochures, and design reports.
6062	Audit Services	Services provided by the audit firm (Charles Z. Fedak & Company) to ensure compliance and field work related for the annual financial statement audit.
6064	GM Recruitment Contract	Services provided by the recruiting firm to hire a new GM for Watermaster (last used 2012).
<u>6070 WATERMASTER LEGAL SERVICES</u>		
6071	Legal Services - Court Coordination	Watermaster legal counsel expenses for the regular court hearings with Judge Reichert.

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Budget Account Number	Account Description	Comments and Information
6072	Legal Services - Annotated/Rules & Regs	Watermaster legal counsel expenses for the Restated Judgment/Annotated Judgment/Rules & Regs.
6073	Legal Services - Personnel Matters	Watermaster legal expenses related to personnel issues and/or other HR matters.
6074	Legal Services - Interagency Issues	Watermaster legal expenses related to Interagency matters and issues.
6075	Legal Services - Replenishment Water	Watermaster legal expenses related to the purchase of Replenishment Water.
6076	Legal Services - Storage Issues	Watermaster legal expenses related to Storage Issues.
6077	Legal Services - Party Status Maintenance	Watermaster legal expenses related to Party Status Maintenance.
6078	Legal Services - Miscellaneous	Watermaster legal expenses related to miscellaneous items not listed in any category above.
6078.10	Legal Services - Refresh, Recharge, Reunite	Watermaster legal expenses related to March 12, 2013 session.
6078.11	Legal Services - Safe Yield Recalculation	Watermaster legal expenses related to Safe Yield Recalculation in FY 2012/13. For FY 2013/14 and forward, 6907.42 is the correct account used.
6078.12	Legal Services - CCG Motion	Watermaster legal expenses related to the CCG Motion.
6078.20	Legal Services - Pool Issues Resolution	Watermaster legal expenses related to Pool Issues Resolution Facilitation.
6079	Legal Services - Contingency	Watermaster legal expenses related to the administration/G&A contingency.
<u>6080 INSURANCES</u>		
6085	Business Insurance Package	Insurance policies included in Business Insurance Package, including auto coverage, commercial and general liability, along with D&O coverage.
6086	Position Bond Insurance	Insures key positions for risk of misappropriation and/or fraud.
<u>6110 DUES & SUBSCRIPTIONS</u>		
6111	Membership Dues	Watermaster memberships include: American Water Works Assoc Research Foundation, Association of California Water Agencies, Association of Groundwater Agencies, Southern California Water Committee, Groundwater Resources Association, and the International Association of Administrative Professionals.
6112	Subscriptions	Watermaster subscribes to several trade journals and the local newspaper.
<u>6150 FIELD SUPPLIES & EQUIPMENT</u>		
6151	Small Tools & Equipment	Small tools and equipment includes any tool which might be required while working in the field.
6152	Safety Shoes	This line item includes work boots for the field staff.
6154	Uniforms	T-shirts, polo shirts, hats and jackets are provided to staff with Watermaster's logo to wear while in the field and while representing Watermaster.
<u>6170 TRAVEL & TRANSPORTATION</u>		
6170	Travel & Transportation	Travel and transportation costs related to Watermaster business, not related to conferences and seminars.
6171.1	GM Vehicle Allowance	General Manager vehicle allowance included in employment contract, if applicable.
6171.2	Watermaster Mgmt. Staff Vehicle Allowance	Expenses related to Watermaster management staff's monthly automobile allowance.
6173	Airfare/Mileage	Airfare and reimbursements paid to Watermaster employees' for use of personal vehicles for Watermaster business at the IRS approved rate per mile.
6174	Public Transportation	Cost of tolls and transponders for Watermaster vehicles on the toll roads (Transportation Corridor Agency and 91 Express Lanes) in Orange County.
6175	Vehicle Fuel	Fuel expenses for Watermaster owned vehicles.
6177	Vehicle Repairs & Maintenance	Repairs and maintenance to Watermaster's vehicles.
<u>6190 CONFERENCES & SEMINARS</u>		
6191	Conferences & Seminars	Costs for staff attending conferences or seminars, training, or presentations regarding the Chino Basin Watermaster activities.
6192	Training & Continuing Education	Attendance at training and continuing education for Watermaster staff.
6193.2	Conference - Registration Fee	Registration fees for training, educational conferences, seminars, etc.
<u>6200 ADVISORY COMMITTEE EXPENSES</u>		
6201	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Advisory Committee meetings.

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Budget Account Number	Account Description	Comments and Information
6212	Meeting Expense	Costs associated with the Advisory Committee meetings.
6275	Legal Services - Advisory Committee	Brownstein legal services directly allocated to the preparation and attendance at the Advisory Committee meetings.
6300	<u>WATERMASTER BOARD EXPENSES</u>	
6301	WM Staff Salaries	Salary and burden costs of WM staff in preparing for and attending Watermaster Board Meetings.
6311	Board Member Compensation	Board Members are entitled to, but may waive, compensation for each day of service. Those who have not waived, receive \$125 per day served at various meetings including Board meetings, Committee meetings and other water agency meetings, including conference calls.
6312	Meeting Expenses	Board and Committee meetings may be scheduled to cover the lunch hour so that attendees are absent from their normal jobs the least amount of time possible. If this occurs, a luncheon and/or refreshments are served. Those related costs are reflected in this account.
6313	Board Member's Expenses	Board Members are entitled to receive reimbursement for expenses incurred on behalf of Watermaster business. Upon request, mileage is reimbursed to any Board Member using a personal vehicle for Watermaster business.
6342	Postage and Printing	Postage and printing expenses related to the Watermaster Board meetings, preparation of, mailing packets, etc.
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
6500	<u>EDUCATION FUND EXPENDITURES</u>	This account disburses funds from the educational account as directed.
8300	<u>APPROPRIATIVE POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8301	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, and any other Appropriative Pool administrative activity.
8312	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8367	Legal Services	Legal services for the Appropriative Pool legal counsel.
8375	Legal Services- Appropriative Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Appropriative Pool meetings.
8400	<u>AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8401	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Agricultural Pool administrative activity.
8411	Compensation - AG Pool Members	Ag Pool Members are reimbursed \$125 for each Pool, Committee or Board Meeting attended. \$25 of the \$125 is coded to this category with the additional \$100 coded to account #8470.
8412	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8467	Agricultural Pool Legal Services	The Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8467.1	Frank B & Associates	The Agricultural Pool has contracted with a water management consultant to assist them in following Watermaster activities important to the Agricultural Pool.
8467.2	Legal - Plumes/Other Issues	Legal costs associated with the Plumes and other legal issues.
8470	Ag Pool Meeting Special Compensation	See account #8411 for details of this line item.
8471	Ag Pool Special Projects	Any special projects that the Agricultural Pool approves funds to be expended towards (i.e. the TMDL Study).
8475	Legal Services - Agricultural Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Agricultural Pool meetings.
8485	Ag Pool - Misc. Expense - Ag Fund	The Ag Pool approved an annual amount of \$400 for miscellaneous expenses by Ag Pool members to be deducted from the Ag Pool Fund.
8500	<u>NON-AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8501	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Non-Agricultural Pool administrative activity.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.
8567	Non-Ag Legal Service	The Non-Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8575	Legal Services - Non-Agricultural Pool	Brownstein legal services directly allocated to the preparation and attendance at the Non-Agricultural Pool meetings.
8575.1	Legal Services - Paragraph 15 CSI/ACM	Brownstein legal services directly allocated to the Paragraph 15 for the CSI/ACM issue.
9500	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
6900	<u>OPTIMUM BASIN MANAGEMENT PROGRAM</u>	

**CHINO BASIN WATERMASTER
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Budget Account Number	Account Description	Comments and Information
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.
6906.21	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.
6906.31	OBMP - Pool, Advisory, Board Meetings	Costs associated with Wildermuth Environmental, Inc. attending Watermaster meetings.
6906.32	OBMP - Other General Meetings	Costs associated with Wildermuth Environmental, Inc. attending general Watermaster meetings.
6906.33	OBMP - Appropriative Pool Issue Resolution	Costs associated with Appropriative Pool Issue Resolution by Wildermuth Environmental, Inc.
6906.71	OBMP - Data Requests - CBWM GM/Staff	Costs associated with data requests ordered by CBWM GM/Staff and developed and created by Wildermuth Environmental, Inc.
6906.72	OBMP - Data Requests - Non-CBWM GM/Staff	Costs associated with data requests ordered by Non-CBWM Staff and developed and created by Wildermuth Environmental, Inc.
6906.73	OBMP - Safe Yield Recalculation	Costs associated with the Safe Yield Recalculation developed and created by Wildermuth Environmental, Inc.
6906.74	OBMP - Material Physical Injury Requests	Costs associated with Material Physical Injury Requests developed and created by Wildermuth Environmental, Inc.
6906.8	OBMP - Sunding Report Update	Costs associated with updating the Sunding Report.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.
6907.39	Recharge Master Plan	Watermaster legal expenses related to the Recharge Master Plan.
6907.40	Storage Agreements	Watermaster legal expenses related to Storage Agreements and related issues.
6907.41	Prado Basin Habitat Sustainability	Watermaster legal expenses related to the Prado Basin Habitat Sustainability and other related issues.
6907.42	Safe Yield Recalculation	Watermaster legal expenses related to the Safe Yield Recalculation and other related issues.
6907.43	RMPU - City of Fontana Motion	Watermaster legal expenses related to the RMPU-City of Fontana Motion and other related issues.
6907.9	WM Legal Counsel - Unanticipated	Watermaster legal expense contingency. Can only be allocated to the current fiscal year budget by submitting a budget transfer request through the three Pools, the Advisory Committee and the Board for approval.
6909.1	OBMP Meetings	Meeting expenses related to the OBMP project.
6909.3	OBMP Other Expenses	Other expenses related to the OBMP project.
6909.6	OBMP - Other Expenses-Misc.	Other miscellaneous expenses related to the OBMP project.
<u>6950</u>	<u>COOPERATIVE EFFORTS</u>	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.

**CHINO BASIN WATERMASTER
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Budget Account Number	Account Description	Comments and Information
9501	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBP 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	In-Line Meter Installation	Approximately 270 in-line flow meters are now installed on the previously unmetered private wells. Approximately half of all Ag and Non-Ag meters must be calibrated each year and other maintenance and repairs are required. Each calibration is expected to cost \$200. Approximately 50 broken meters are expected to be replaced this fiscal year, as these wells are expected to remain for at least another 12 months.
7102.5		
7102.7		
7102.8		
7103.1	Groundwater Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater quality monitoring program. Previously, Watermaster annually collected water quality data from approximately 200 private wells and obtained other water quality data from other cooperators so that approximately one-third of the active wells were sampled every third year. Other cooperators include members of the 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.
7105.1	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.
7105.4		
7105.6	Basin Water Quality Monitoring - Supplies	Required supplies item include rubber gloves, sample bags, tools, and field lab equipment.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
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Budget Account Number	Account Description	Comments and Information
7107.1	Ground Level Monitoring	Pursuant to the OBMP and Peace Agreement, Program Element 1 also includes the development and implementation of a ground-level monitoring and testing program.
7107.2		Watermaster is interested in determining how much, if any, subsidence has occurred in the Basin and in monitoring the effectiveness of the OBMP in minimizing it. Data is
7107.3		collected from a network of ground elevation stations (surveys), from a multi-piezometer and from a dual borehole extensometer in the subsidence-prone area (mainly
7107.5		Management Zone 1). Satellite imagery (InSAR) will also be collected and analyzed for subsidence. Watermaster is implementing these efforts as part of the MZ1
7107.6		Subsidence Management Plan.
7107.61	Ground Level Monitoring - Chino Hills ASR	Current fiscal year expenses for the Chino Hills ASR project by Wildermuth Environmental, Inc.
7107.62	Ground Level Monitoring - Chino Hills ASR	CarryOver funds from prior fiscal years for the Chino Hills ASR project.
7107.8	Ground Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7107.9	Ground Level Monitoring - Supplies	Miscellaneous supplies.
7108.1	Hydraulic Control Monitoring Program	As part of the Basin Plan, a monitoring plan to evaluate the state of hydraulic control in the southern end of the basin has been developed. Hydraulic control will be used to
7108.11		maximize the safe yield of the basin. Watermaster, OCWD and the Regional Board have developed a monitoring plan to assess the state of hydraulic control to provide
7108.2		information to Watermaster to manage future production and recharge. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives
7108.3		based on maximum beneficial use.
7108.31		
7108.4		
7108.41		
7108.6		
7108.7	Prado Basin Habitat	Wildermuth Environmental and other outside engineering costs for the Prado Basin Habitat project, split three ways between Watermaster, IEUA and OCWD.
7108.71		
7108.72		
7108.74		
7108.75		
7108.9	Hydraulic Control Monitoring	The expenses related for any/all aerial photographs of the Chino Basin.
7109.3	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7109.4		
7201	OBMP PROGRAM ELEMENT 2 -- Comprehensive	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7202	Recharge Program	
7202.1		
7202.2		
7202.3		
7203		
7204		
7205		
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.
7301	OBMP PROGRAM ELEMENTS 3 & 5 – Water	Expenses include engineering services for the technical review of non-Watermaster consultant work products for consistency with OBMP, Basin Plan and other Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
7303	Supply Plan - Desalter	
7304		
7305		
7306		

**CHINO BASIN WATERMASTER
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Budget Account Number	Account Description	Comments and Information
7401	OBMP PROGRAM ELEMENT 4 -	Pursuant to the OBMP and Peace Agreement, Watermaster has developed a long-term management plan for MZ1. Watermaster and the Court approved the MZ1 Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter, adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings.
7402	MANAGEMENT ZONE MANAGEMENT	
7403	STRATEGIES	
7404		
7405		
7501	OBMP PROGRAM ELEMENTS 6 & 7 -	Pursuant to the OBMP and Peace Agreement, Watermaster will complete specific activities to improve water quality monitoring and analyze the effectiveness of the OBMP to accomplish its goals. The work in this line item includes coordinating the Water Quality committee activities, coordinating with RWQCB and DTSC on several groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate plume, which has now reached the Santa Ana River, the Basin Monitoring Task Force pursuant to Watermaster's Maximum Benefit obligation, and participating in the TMDL process for Santa Ana River, Chino and Mill Creeks.
7501.1	Cooperative Efforts and Salt Management	
7502		
7202.1		
7503		
7504		
7505		
7601	OBMP PROGRAM ELEMENTS 8 & 9 - Storage	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602	Management and Conjunctive Use Programs	
7604		
7701	Inactive Well Protection Program	Pursuant to the OBMP and Peace Agreement, Watermaster is responsible for inactive wells that have not been properly abandoned. Watermaster equips inactive wells with devices that meet the requirement of well abandonment to protect the integrity of the groundwater. These devices also allow for access to the well for monitoring purposes, if necessary. This fiscal year, approximately two or three inactive wells will need to be equipped with such devices.
7703		
7690.1	Recharge Improvement Debt Payment	Repayment of debt as agreed to in contract with Inland Empire Utilities Agency for improvement of recharge basins within the Chino Basin. This expense is to be paid by the Appropriators based upon the OSY formula.
7690.2	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	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	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	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	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.
7690.9	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.
<u>9502</u>	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>SUPPLEMENTAL & REPLENISHMENT WATER INCOME AND EXPENSES</u>		
		Water rights were assigned in the Judgment entered in 1978. It established the terms and conditions regarding replenishment water and how the assessments would be levied to cover the water for each pool. No amounts are budgeted in this category as Watermaster is unable to determine what the overproduction will be at year, if any. Replenishment water is a "pass-thru" expense meaning all amounts overproduced by an agency are billed to them at the rate Watermaster pays for the cost of the water, plus fees.
4210	App Pool Replenishment Assessments	Certain Appropriators under the Judgment have 15% of the cost of replenishment water required by their group and 85% of the cost is paid by the appropriator overproducing water in the prior year. Other Appropriators have the obligation to pay 100% of the costs of replacing any overproduced water.
4211	15% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4212	85% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4213	100% Net Assessments	Costs levied against those subject to 100% assessments for replacing water.
4216	Interest Income	Cumulative Unmet Replenishment Obligation (CURO).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2014/15**

Budget Account Number	Account Description	Comments and Information
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.
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.
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 2014/15**

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

	FY 2013/14 BUDGET	FY 2014/15 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
PRODUCTION BASIS									
2012/13 Production & Exchanges in Acre-Feet (Actuals)			135,628,088	96,433,754	71.102%	34,458,009	25.406%	4,736,325	3.492%
2013/14 Production & Exchanges in Acre-Feet (Actuals)			138,351,406	100,165,551	72.399%	33,638,883	24.314%	4,546,972	3.287%
				General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
BUDGET									
Administration, Advisory Committee & Watermaster Board ¹	\$1,376,106	\$1,832,923	\$1,832,923	\$1,327,025		\$445,658		\$60,240	
OBMP & Implementation Projects ¹	4,285,973	3,949,719	3,949,719		2,859,571		960,338		129,809
General Admin & OBMP Assessments	\$5,662,079	\$5,782,641	5,782,642	1,327,025	2,859,571	445,658	960,338	60,240	129,809
TOTAL BUDGET			5,782,642	1,327,025	2,859,571	445,658	960,338	60,240	129,809
Less Budgeted Interest Income	(29,700)	(25,800)	(25,800)		(18,679)		(6,273)		(848)
Contributions from Outside Agencies	(154,581)	(155,331)	(155,331)		(112,459)		(37,767)		(5,105)
CASH DEMAND	5,477,798	5,601,511	5,601,511	1,327,025	2,728,433	445,658	916,298	60,240	123,856
OPERATING RESERVE									
Administrative (10%)	137,611	183,292	\$183,292	\$132,702		\$44,566		\$6,024	
OBMP (15%)	642,896	592,458	592,458		428,936		144,051		19,471
Less: Cash On Hand Utilized for Assessments²	(780,507)	(775,750)	(775,750)	(178,022)	(383,616)	(59,786)	(128,831)	(8,081)	(17,414)
FUNDS REQUIRED TO BE ASSESSED	\$5,477,798	\$5,601,511	\$5,601,511	\$1,281,705	\$2,773,753	\$430,438	\$931,518	\$58,183	\$125,913
Current Year Assessments									
General Administration/OBMP Assessments (Minimum \$5.00 Per Producer)		A	Per Acre-Foot	\$12.80	\$27.69	\$12.80	\$27.69	\$12.80	\$27.69
Grand Total					\$40.49		\$40.49		\$40.49
Prior Year Assessments, (Actuals) Information Only		B	Per Acre-Foot	\$9.76	\$30.63	\$9.76	\$30.63	\$9.76	\$30.63
Grand Total					\$40.39		\$40.39		\$40.39
Variance Between Proposed Assessments and Prior Year Assessments		A - B		\$3.04	(\$2.94)	\$3.04	(\$2.94)	\$3.04	(\$2.94)
Grand Total					\$0.10		\$0.10		\$0.10
Estimated Assessment as of "Approved" Budget May 22, 2014, Information Only				\$13.48	\$28.40	\$13.48	\$28.40	\$13.48	\$28.40
Grand Total					\$41.88		\$41.88		\$41.88

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

² June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, Carryover replenishment obligations, and SB 22 funds.