



CHINO BASIN WATERMASTER

AMENDED BUDGET FY 2016/17

JULY 13, 2017

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2016/17**

	FY 2014/15 June Actual	FY 2015/16 December Actual	FY 2015/16 Approved Budget	FY 2015/16 Amended Budget	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	\$ Variance vs. Amended	% Variance vs. Amended
4000 Mutual Agency Revenue	\$ 155,607	\$ 157,349	\$ 157,941	\$ 157,941	\$ 158,923	\$ 158,923	\$ 982	0.6%
4110 Appropriative Pool Assessments	7,280,399	3,569,781	8,637,418	8,878,283	10,002,660	10,043,417	1,165,134	13.1%
4120 Non-Agricultural Pool Assessments	244,107	151,739	296,797	305,932	311,996	311,996	6,064	2.0%
4730 Prorated Interest Income	19,243	10,098	22,050	22,050	19,890	19,890	(2,160)	(9.8)%
4900 Miscellaneous Income	0	0	0	0	0	0	-	0.0%
Total Income	7,699,356	3,888,968	9,114,206	9,364,206	10,493,469	10,534,226	1,170,020	12.5%
Administrative Expenses								
6010 Salary Costs	703,991	426,266	880,591	880,591	971,056	971,056	90,465	10.3%
6020 Office Building Expense	107,154	50,407	110,381	110,381	111,356	104,356	(6,025)	(5.5)%
6030 Office Supplies & Equip.	34,348	13,520	35,260	35,260	32,540	27,240	(8,020)	(22.7)%
6040 Postage & Printing Costs	51,867	23,473	55,032	55,032	56,852	53,852	(1,180)	(2.1)%
6050 Information Services	123,747	54,501	131,840	131,840	141,092	140,092	8,252	6.3%
6060 WM Special Contract Services	15,025	22,941	40,600	40,600	26,000	55,500	14,900	36.7%
6070 Watermaster Legal Services	307,346	133,557	256,450	256,450	200,713	275,713	19,263	7.5%
6080 Insurance Expense	26,130	26,083	27,916	27,916	31,962	31,962	4,046	14.5%
6110 Dues and Subscriptions	18,321	9,421	21,335	21,335	21,054	21,354	19	0.1%
6150 Field Supplies & Equipment	839	184	1,450	1,450	1,450	1,450	0	0.0%
6170 Travel & Transportation	19,517	10,478	25,320	25,320	24,870	19,870	(5,450)	(21.5)%
6190 Conferences & Seminars	20,223	13,820	22,400	22,400	36,600	28,100	5,700	25.4%
6200 Advisory Committee Expenses	31,750	16,302	43,674	43,674	42,819	42,819	(855)	(2.0)%
6300 Watermaster Board Expenses	132,058	61,263	178,744	178,744	159,234	159,234	(19,510)	(10.9)%
8300 Appropriative Pool Administration	199,977	23,848	136,069	136,069	110,765	151,522	15,453	11.4%
8400 Agricultural Pool Administration	303,796	201,299	352,290	352,290	351,776	451,776	99,486	28.2%
8500 Non-Agricultural Pool Administration	109,893	48,114	107,974	107,974	107,152	107,152	(822)	(0.8)%
9400 Depreciation Expense	5,061	0	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(290,041)	(114,737)	(401,307)	(401,307)	(378,505)	(427,708)	(26,401)	(6.6)%
Total Administrative Expenses	1,921,002	1,020,739	2,026,019	2,026,019	2,048,786	2,215,340	189,321	9.3%
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,575,945	882,294	1,344,437	1,594,437	1,654,053	1,679,053	84,616	5.3%
6950 Cooperative Efforts	0	0	10,000	10,000	0	0	(10,000)	(100.0)%
9501 Allocated G&A Expenditures	133,201	46,466	128,656	128,656	45,956	51,930	(76,726)	(59.6)%
Total General OBMP Expenses	1,709,145	928,759	1,483,093	1,733,093	1,700,009	1,730,983	(2,110)	(0.1)%
OBMP Implementation Projects								
7101 Production Monitoring	91,425	39,348	56,547	56,547	81,372	81,372	24,825	43.9%
7102 In-Line Meter Installation/Maintenance	13,491	4,124	67,087	67,087	67,264	67,264	177	0.3%
7103 Groundwater Quality Monitoring	135,273	125,814	220,342	220,342	262,397	262,397	42,055	19.1%
7104 Groundwater Level Monitoring	209,913	117,755	247,627	247,627	258,416	258,416	10,789	4.4%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	439,170	36,096	253,423	253,423	241,237	241,237	(12,186)	(4.8)%
7108 Hydraulic Control Monitoring Program	157,276	149,672	316,123	316,123	482,859	482,859	166,736	52.7%

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	FY 2014/15 June Actual	FY 2015/16 December Actual	FY 2015/16 Approved Budget	FY 2015/16 Amended Budget	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	\$ Variance vs. Amended	% Variance vs. Amended
7109 Recharge & Well Monitoring Program	15,437	3,710	19,867	19,867	23,318	23,318	3,451	17.4%
7200 OBMP Pgm Element 2 - Comp Recharge	1,022,486	352,276	1,005,171	1,005,171	1,204,006	1,204,006	198,835	19.8%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	53	0	45,276	45,276	31,972	31,972	(13,304)	(29.4)%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	191,565	132,608	622,505	622,505	257,736	257,736	(364,769)	(58.6)%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	57,372	23,305	81,966	81,966	52,912	52,912	(29,054)	(35.4)%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	242	14,589	76,909	76,909	113,336	113,336	36,427	47.4%
7700 Inactive Well Protection Program	0	0	500	500	500	500	0	0.0%
7690 Recharge Improvement Debt & Projects	550,478	690,503	2,319,100	2,319,100	3,334,800	3,334,800	1,015,700	43.8%
9502 Allocated G&A Expenditures	156,841	68,272	272,651	272,651	332,550	375,778	103,127	37.8%
Total OBMP Implementation Projects	3,041,021	1,758,072	5,605,094	5,605,094	6,744,675	6,787,903	1,182,809	21.1%
Total Expenses	6,671,168	3,707,570	9,114,206	9,364,206	10,493,469	10,734,226	1,370,020	14.6%
Net Ordinary Income	1,028,187	181,398	0	0	0	(200,000)	(200,000)	0.0%
Other Income								
4225 Interest Income	4,127	2,403	0	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	696,211	0	0	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	55,772	0	0	0	0	0	0	0.0%
4600 Groundwater Sales	1,151,196	0	0	0	0	0	0	0.0%
Total Other Income	1,907,306	2,403	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	1,151,196	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	96,569	0	0	0	0	0	0	0.0%
9990 Excess Reserve Refunds	8,297	0	0	0	0	0	0	0.0%
Total Other Expense	1,256,062	0	0	0	0	0	0	0.0%
9900 To / (From) Reserves	1,679,431	0	0	0	0	(200,000)	(200,000)	0.0%
Net Other Income	(1,028,187)	2,403	0	0	0	200,000	200,000	0.0%
Net Income	\$ 0	\$ 183,801	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2016/17**

	FY 2014/15 June Actual	FY 2015/16 December Actual	FY 2015/16 Approved Budget	FY 2015/16 Amended Budget	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	Amended vs. Amended
Ordinary Income							
Income							
4000 Mutual Agency Revenue							
4040 Cooperative Agreement	\$155,607	\$157,349	\$157,941	\$157,941	\$158,923	\$158,923	\$982
Total 4000 Mutual Agency Revenue	155,607	157,349	157,941	157,941	158,923	158,923	982
4110 Appropriative Pool Assessments							
4111 Administrative Assessment	1,282,119	3,569,781	1,268,808	1,268,133	1,348,310	1,437,125	168,992
4111.2 OBMP Assessment	2,773,584	0	3,240,578	3,415,224	3,608,954	3,520,140	104,916
4111.3 App Pool - Special Assessment	140,000	0	75,000	75,000	50,000	90,757	15,757
4112 Ag Pool Reallocation - Administrative	430,438	0	487,877	487,617	451,660	481,410	(6,207)
4113 Ag Pool Reallocation - OBMP	931,518	0	1,246,055	1,313,209	1,208,936	1,179,185	(134,024)
4115 Recharge Improvements	1,291,000	0	1,858,900	1,858,900	2,869,600	2,869,600	1,010,700
4116 Recharge Debt Payment	431,740	0	460,200	460,200	465,200	465,200	5,000
Total 4110 Appropriative Pool Assessments	7,280,399	3,569,781	8,637,418	8,878,283	10,002,660	10,043,417	1,165,134
4120 Non-Agricultural Pool Assessments							
4123 Administrative Assessment	58,201	91,843	66,628	66,592	68,540	73,054	6,462
4123.3 Non-Ag Pool - Special Assessment	60,000	59,897	60,000	60,000	60,000	60,000	0
4124 OBMP Assessment	125,906	0	170,169	179,340	183,456	178,941	(399)
Total 4120 Non-Agricultural Pool Assessments	244,107	151,739	296,797	305,932	311,996	311,996	6,064
4730 Prorated Interest Income							
4731 Interest - Agricultural Pool	1,237	837	1,800	1,800	1,500	1,500	(300)
4732 Interest - Appropriative Pool	17,645	9,201	19,800	19,800	18,000	18,000	(1,800)
4733 Interest - Non-Agricultural Pool	362	60	450	450	390	390	(60)
Total 4730 Prorated Interest Income	19,243	10,098	22,050	22,050	19,890	19,890	(2,160)
4900 Miscellaneous Income	0	0	0	0	0	0	0
Total Income	7,699,356	3,888,968	9,114,206	9,364,206	10,493,469	10,534,226	1,170,020
Administrative Expenses							
6010 Salary Costs							
6011 WM Staff Salaries & Payroll Burden	755,393	422,983	848,891	848,891	918,331	918,331	69,440
6011.4 457(f) NQDC Plan	4,750	8,752	0	0	20,800	20,800	20,800
6012 Payroll Services	3,984	2,086	4,200	4,200	4,200	4,200	0
6013 Human Resources Services	7,785	450	6,000	6,000	6,000	6,000	0
6016 New Employee Search Costs	0	871	500	500	725	725	225
6017 Temporary Services	0	0	21,000	21,000	21,000	21,000	0
6017.2 Office Specialist Services	0	2,846	0	0	0	0	0
Subtotal Wages	771,912	437,989	880,591	880,591	971,056	971,056	90,465
6018 Fringe Benefits	449,856	239,985	528,272	528,272	579,747	579,747	51,475

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DETAIL BUDGET FY 2016/17**

	FY 2014/15 June Actual	FY 2015/16 December Actual	FY 2015/16 Approved Budget	FY 2015/16 Amended Budget	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	Amended vs. Amended
60199 Payroll Burden Allocated	(517,778)	(251,708)	(528,272)	(528,272)	(579,747)	(579,747)	(51,475)
Total 6010 Salary Costs	703,991	426,266	880,591	880,591	971,056	971,056	90,465
6020 Office Building Expense							
6021 Office Lease	75,029	37,963	77,109	77,109	78,192	78,192	1,083
6022 Telephone	10,639	4,967	12,096	12,096	12,396	12,396	300
6024 Building Repairs & Maintenance	17,966	6,163	18,208	18,208	17,740	13,740	(4,468)
6026 Security Services	3,521	1,314	2,968	2,968	3,028	28	(2,940)
6027 Other Building Expense	0	0	0	0	0	0	0
Total 6020 Office Building Expense	107,154	50,407	110,381	110,381	111,356	104,356	(6,025)
6030 Office Supplies & Equip.							
6031.1 Copy Paper	2,009	314	2,700	2,700	2,640	2,640	(60)
6031.7 Other Office Supplies	24,155	9,765	24,000	24,000	21,000	16,000	(8,000)
6036 Minor Office Furniture	700	80	1,000	1,000	1,000	1,000	0
6039.1 Banking Service Charges	4,847	2,410	4,860	4,860	5,400	5,400	540
6141.1 Meeting Supplies	923	186	900	900	600	600	(300)
6141.2 Committee Meetings	16	0	0	0	0	0	0
6141.3 Admin Meetings	1,097	764	1,200	1,200	1,200	900	(300)
6147 Other Admin Expenses	600	0	600	600	700	700	100
Total 6030 Office Supplies & Equip.	34,348	13,520	35,260	35,260	32,540	27,240	(8,020)
6040 Postage & Printing Costs							
6042 Postage - General	4,175	339	4,600	4,600	5,000	2,000	(2,600)
6043.1 Ricoh Lease Fee	39,569	20,055	40,036	40,036	40,432	40,432	396
6043.2 Ricoh Usage & Maintenance Fee	1,698	1,066	1,800	1,800	2,400	2,400	600
6043.3 Ricoh Property Tax Fees	0	504	0	0	600	600	600
6044 Postage Meter Lease	2,226	1,126	2,596	2,596	2,020	2,020	(576)
6045 Outside Printing	4,199	0	6,000	6,000	6,000	6,000	0
6046 Legal Publications	0	384	0	0	400	400	400
Total 6040 Postage & Printing Costs	51,867	23,473	55,032	55,032	56,852	53,852	(1,180)
6050 Information Services							
6052.1 Park Place Computer Solutions	37,025	15,975	40,500	40,500	0	0	(40,500)
6052.2 Applied Computer Technologies	40,010	21,526	39,600	39,600	42,000	42,000	2,400
6052.3 Website Consulting	0	0	0	0	0	0	0
6052.4 IT Services-mindSHIFT	0	0	0	0	45,240	45,240	45,240
6052.5 Data Backup/Storage Services-mindSHIFT	0	0	0	0	10,800	10,800	10,800
6053 Internet Expenses (T1 Lines)	12,772	7,386	13,740	13,740	14,052	14,052	312
6054 Computer Software	21,224	7,709	17,000	17,000	13,000	13,000	(4,000)
6055 Computer Hardware	12,716	1,405	20,000	20,000	15,000	15,000	(5,000)
6057 Computer Maintenance	0	499	1,000	1,000	1,000	0	(1,000)
Total 6050 Information Services	123,747	54,501	131,840	131,840	141,092	140,092	8,252

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DETAIL BUDGET FY 2016/17**

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6060 WM Special Contract Services							
6061.3 Rauch	4,616	16,965	30,000	30,000	15,000	40,000	10,000
6061.5 Court Filing Services	0	0	0	0	0	4,500	4,500
6062 Audit Services	10,409	5,976	10,600	10,600	11,000	11,000	400
Total 6060 WM Special Contract Services	15,025	22,941	40,600	40,600	26,000	55,500	14,900
6070 Watermaster Legal Services							
6071 BHFS Legal Services - Court Coordination	5,851	7,951	40,950	40,950	40,950	40,950	0
6072 BHFS Legal Services - Annotated Judgment/Rules & Regs	0	0	40,150	40,150	30,113	30,113	(10,037)
6073 BHFS Legal Services - Personnel Matters	147,908	26,838	80,700	80,700	35,000	110,000	29,300
6074 BHFS Legal Services - Interagency Issues	1,721	0	30,600	30,600	30,600	30,600	0
6075 BHFS Legal Services - Replenishment Water	0	0	0	0	0	0	0
6076 BHFS Legal Services - Storage Issues	0	0	0	0	0	0	0
6077 BHFS Legal Services - Party Status Maintenance	20,071	459	28,700	28,700	28,700	28,700	0
6078 BHFS Legal Services - Miscellaneous	122,341	95,229	35,350	35,350	35,350	35,350	0
6078.12 BHFS Legal Services - CCG Motion	9,456	3,080	0	0	0	0	0
6078.20 BHFS Legal Services - Approp. Pool Issue Resolution	0	0	0	0	0	0	0
Total 6070 Watermaster Legal Services	307,346	133,557	256,450	256,450	200,713	275,713	19,263
6080 Insurance Expense							
6085 Business Insurance Package	25,874	25,827	27,640	27,640	31,681	31,681	4,041
6086 Position Bond Insurance	256	256	276	276	282	282	5
Total 6080 Insurance Expense	26,130	26,083	27,916	27,916	31,962	31,962	4,046
6110 Dues and Subscriptions							
6111 Membership Dues	17,851	8,876	20,835	20,835	20,479	20,479	(356)
6112 Subscriptions/Publications	470	545	500	500	575	875	375
Total 6110 Dues and Subscriptions	18,321	9,421	21,335	21,335	21,054	21,354	19
6150 Field Supplies & Equipment							
6151 Small Tools & Equipment	0	0	450	450	450	450	0
6152 Safety Shoes	0	0	200	200	200	200	0
6154 Uniforms	839	184	800	800	800	800	0
Total 6150 Field Supplies & Equipment	839	184	1,450	1,450	1,450	1,450	0
6170 Travel & Transportation							
6171.1 GM Vehicle Allowance	7,400	3,690	8,400	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	9,640	4,920	9,600	9,600	9,600	4,600	(5,000)
6173 Airfare/Mileage	71	0	1,300	1,300	1,450	1,450	150
6174 Public Transportation	90	30	120	120	120	120	0
6175 Vehicle Fuel	2,116	636	2,400	2,400	1,800	1,800	(600)
6177 Vehicle Repairs & Maintenance	200	1,202	3,500	3,500	3,500	3,500	0
Total 6170 Travel & Transportation	19,517	10,478	25,320	25,320	24,870	19,870	(5,450)

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6190 Conferences & Seminars							
6191 Conferences - General	9,204	4,485	9,300	9,300	9,300	4,300	(5,000)
6192 Training/Seminars/Continuing Education	6,145	1,056	6,300	6,300	4,500	4,500	(1,800)
6193 Employee Training & Development	0	3,900	0	0	15,600	15,600	15,600
6193.2 Conferences - Registration Fee	4,874	4,379	6,800	6,800	7,200	3,700	(3,100)
Total 6190 Conferences & Seminars	20,223	13,820	22,400	22,400	36,600	28,100	5,700
6200 Advisory Committee Expenses							
6201 WM Staff Salaries	17,293	7,515	22,274	22,274	23,119	23,119	845
6212 Meeting Expense	99	39	1,000	1,000	1,000	1,000	0
6275 BHFS Legal - Advisory Committee Meeting	14,359	8,749	20,400	20,400	18,700	18,700	(1,700)
Total 6200 Advisory Committee Expenses	31,750	16,302	43,674	43,674	42,819	42,819	(855)
6300 Watermaster Board Expenses							
6301 WM Staff Salaries	32,260	13,982	36,879	36,879	35,551	35,551	(1,328)
6311 Board Member Compensation	28,875	10,375	28,500	28,500	28,500	28,500	0
6312 Meeting Expense	9,469	4,655	6,500	6,500	6,500	6,500	0
6313 Board Member Expenses	0	0	300	300	300	300	0
6342 Postage and Printing	0	0	0	0	0	0	0
6375 BHFS Legal - Board Meeting	61,455	32,251	106,565	106,565	88,383	88,383	(18,182)
Total 6300 WM Board Expenses	132,058	61,263	178,744	178,744	159,234	159,234	(19,510)
8300 Appropriative Pool Administration							
8301 WM Staff Salaries	44,896	15,160	29,719	29,719	31,965	31,965	2,246
8306 Consulting/Engineering Services	32,080	0	0	0	0	0	0
8312 Meeting Expenses	1,068	322	750	750	750	750	0
8367 Appropriative Pool - Legal Services	103,338	0	75,000	75,000	50,000	90,757	15,757
8375 BHFS Legal - Approp. Pool Meeting	18,595	8,366	30,600	30,600	28,050	28,050	(2,550)
Total 8300 Appropriative Pool Administration	199,977	23,848	136,069	136,069	110,765	151,522	15,453
8400 Agricultural Pool Administration							
8401 WM Staff	23,871	10,360	26,090	26,090	28,126	28,126	2,036
8411 Compensation	3,225	250	2,700	2,700	2,700	2,700	0
8412 Meeting Expenses	1,241	393	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	205,210	165,928	100,000	100,000	100,000	265,000	165,000
8467.1 Frank B & Associates	0	0	15,000	15,000	15,000	15,000	0
8467.2 Legal - Plumes/Other Issues	0	0	90,000	90,000	90,000	90,000	0
8470 Ag Pool Meeting Attendance - Special Compensation	37,650	16,625	22,200	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	14,722	0	65,000	65,000	65,000	0	(65,000)
8475 BHFS Legal - Ag. Pool Meeting	17,877	7,744	30,600	30,600	28,050	28,050	(2,550)
8485 Ag Pool - Misc. Expense - Ag Fund	0	0	400	400	400	400	0
Total 8400 Agricultural Pool Administration	303,796	201,299	352,290	352,290	351,776	451,776	99,486

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DETAIL BUDGET FY 2016/17**

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8500 Non-Agricultural Pool Administration							
8501 WM Staff	17,133	8,931	15,574	15,574	18,202	18,202	2,628
8512 Meeting Expense	988	328	1,800	1,800	900	900	(900)
8567 Non-Ag Legal Service	72,634	30,613	60,000	60,000	60,000	60,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	19,137	8,242	30,600	30,600	28,050	28,050	(2,550)
Total 8500 Non-Agricultural Pool Administration	109,893	48,114	107,974	107,974	107,152	107,152	(822)
9400 Depreciation Expense	5,061	0	0	0	0	0	0
9500 Allocated G&A Expenditures	(290,041)	(114,737)	(401,307)	(401,307)	(378,505)	(427,708)	(26,401)
Total Administrative Expenses	1,921,002	1,020,739	2,026,019	2,026,019	2,048,786	2,215,340	189,321
General OBMP Expenses							
6900 Optimum Basin Mgmt Program							
6901 OBMP - WM Staff	210,636	73,391	124,709	124,709	50,114	50,114	(74,595)
6903 OBMP - SAWPA Group	21,150	12,159	12,500	12,500	13,500	13,500	1,000
6906 OBMP - Engineering	33,736	20,440	25,920	25,920	28,560	28,560	2,640
6906.1 OBMP - Watermaster Model Application	34,830	144,727	279,340	279,340	176,460	176,460	(102,880)
6906.21 OBMP - State of the Basin Report	133,085	0	0	0	100,000	100,000	100,000
6906.22 OBMP - Water Rights Compliance Reporting	24,229	15,594	24,404	24,404	25,308	25,308	904
6906.23 OBMP - SGMA Reporting Requirements	0	2,024	17,392	17,392	28,040	28,040	10,648
6906.24 OBMP - Compliance with SB 88	0	0	0	0	75,000	75,000	75,000
6906.25 OBMP - Assessment of Cultural Conditions-SYRA	0	0	0	0	213,740	213,740	213,740
6906.31 OBMP - Pool, Advisory, Board Meetings	66,541	37,074	87,659	87,659	96,114	96,114	8,455
6906.32 OBMP - Other General Meetings	11,846	11,153	32,877	32,877	36,045	36,045	3,168
6906.33 OBMP - Appropriative Pool Issue Resolution	0	0	54,964	54,964	0	0	(54,964)
6906.70 OBMP - Misc. Data Requests	0	0	0	0	0	0	0
6906.71 OBMP - Data Requests - CBWM GM/Staff	33,139	57,912	64,064	64,064	91,156	91,156	27,092
6906.72 OBMP - Data Requests - Non CBWM Staff	13,016	7,707	38,208	38,208	31,348	31,348	(6,860)
6906.73 OBMP - Safe Yield Recalculation	222,779	79,393	0	0	0	0	0
6906.74 OBMP - Material Physical Injury Requests	26,848	1,460	110,300	110,300	70,000	70,000	(40,300)
6906.81 OBMP - Prepare the 38th and 39th Annual Reports	0	0	0	0	59,688	59,688	59,688
6906.82 OBMP - Support for the Assessment Package	0	0	0	0	66,000	66,000	66,000
6907 OBMP - Legal					0	0	0
6907.30 Peace II - CEQA	0	0	0	0	0	0	0
6907.31 Archibald South Plume	95	0	24,500	24,500	24,500	24,500	0
6907.32 Chino Airport Plume	0	0	24,500	24,500	24,500	24,500	0
6907.33 Desalter/Hydraulic Control	1,229	0	48,900	48,900	28,700	28,700	(20,200)
6907.34 Santa Ana River Water Rights	10,800	870	25,300	25,300	25,300	25,300	0
6907.35 Paragraph 31 Motion	0	0	0	0	0	0	0
6907.36 Santa Ana River Habitat	2,164	783	19,700	19,700	0	0	(19,700)
6907.38 Reg. Water Quality Control Board	0	0	14,350	14,350	14,350	14,350	0

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6907.39 Recharge Master Plan	34,225	4,672	68,100	68,100	56,400	56,400	(11,700)
6907.40 Storage Agreements	0	536	86,100	86,100	108,180	108,180	22,080
6907.41 Prado Basin Habitat Sustainability	0	5,705	14,350	14,350	14,350	14,350	0
6907.42 Safe Yield Recalculation	691,014	405,233	103,300	353,300	68,600	93,600	(259,700)
6907.43 RMPU - City of Fontana Motion	63	0	0	0	0	0	0
6907.44 SGMA Compliance	0	0	0	0	85,100	85,100	85,100
6907.9 WM Legal Counsel - Unanticipated	0	0	29,500	29,500	29,500	29,500	0
6909.1 OBMP Meetings	2,583	1,461	1,500	1,500	1,500	1,500	0
6909.2 OBMP Mailing Expense	39	0	0	0	0	0	0
6909.3 OBMP Other Expenses	1,900	0	2,000	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	0	0	10,000	10,000	10,000	10,000	0
Total 6900 Optimum Basin Mgmt Program	1,575,945	882,294	1,344,437	1,594,437	1,654,053	1,679,053	84,616
Total 6950 Cooperative Efforts	0	0	10,000	10,000	0	0	(10,000)
9501 Allocated G&A Expenditures	133,201	46,466	128,656	128,656	45,956	51,930	(76,726)
Total General OBMP Expenses	1,709,145	928,759	1,483,093	1,733,093	1,700,009	1,730,983	(2,110)
7000 OBMP Implementation Projects							
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>							
7101 Production Monitoring							
7101.1 Production Monitoring - WM Staff	90,675	38,973	55,797	55,797	80,622	80,622	24,825
7101.4 Production Monitoring - Computer Services	750	375	750	750	750	750	0
7101.5 Production Monitoring - Supplies & Repairs	0	0	0	0	0	0	0
Total 7101 Production Monitoring	91,425	39,348	56,547	56,547	81,372	81,372	24,825
7102 In-Line Meter Installation/Maintenance							
7102.1 In-Line Meter - WM Staff	1,564	2,708	9,212	9,212	9,389	9,389	177
7102.5 In-Line Meter - Repair & Maintenance	4,744	1,415	4,400	4,400	4,400	4,400	0
7102.7 In-Line Meter - In-Line Meters (Labor)	4,208	0	9,600	9,600	9,600	9,600	0
7102.8 In-Line Meter - Calibration & Testing	2,975	0	43,875	43,875	43,875	43,875	0
Total 7102 In-Line Meter Installation/Maintenance	13,491	4,124	67,087	67,087	67,264	67,264	177
7103 Groundwater Quality Monitoring							
7103.1 Grdwtr Quality - WM Staff	38,080	5,009	54,511	54,511	87,527	87,527	33,016
7103.3 Grdwtr Quality - Engineering Services	61,914	71,849	120,516	120,516	129,555	129,555	9,039
7103.4 Grdwtr Quality - Contract Services	0	0	3,400	3,400	3,400	3,400	0
7103.5 Grdwtr Quality - Laboratory Services	33,256	48,037	39,205	39,205	39,205	39,205	0
7103.6 Grdwtr Quality - Supplies	1,273	0	1,960	1,960	1,960	1,960	0
7103.7 Grdwtr Quality - Computer Services	750	920	750	750	750	750	0
Total 7103 Groundwater Quality Monitoring	135,273	125,814	220,342	220,342	262,397	262,397	42,055

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7104 Groundwater Level Monitoring							
7104.1 Grdwtr Level - WM Staff	50,764	27,987	42,447	42,447	36,999	36,999	(5,448)
7104.3 Grdwtr Level - Engineering Services	137,129	88,182	176,430	176,430	192,667	192,667	16,237
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	500	0
7104.6 Grdwtr Level - Supplies	3	0	2,250	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	7,639	1,587	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	13,787	0	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	591	0	7,000	7,000	7,000	7,000	0
Total 7104 Groundwater Level Monitoring	209,913	117,755	247,627	247,627	258,416	258,416	10,789
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	0	0	0	0	0	0	0
7107.2 Ground Level - Engineering Services	75,388	23,697	46,534	46,534	52,540	52,540	6,006
7107.3 Ground Level - SAR Imagery	90,000	12,000	85,000	85,000	85,000	85,000	0
7107.6 Ground Level - Contract Services	98,150	400	116,289	116,289	100,197	100,197	(16,092)
7107.61 Ground Level - Chino Hills ASR	0	0	0	0	0	0	0
7107.62 Ground Level - Chino Hills ASR - Prior	174,036	0	0	0	0	0	0
7107.7 Ground Level - Extensometer Installation	0	0	0	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	5,600	5,600	3,500	3,500	(2,100)
7107.9 Ground Level - Other	1,596	0	0	0	0	0	0
Total 7107 Ground Level Monitoring	439,170	36,096	253,423	253,423	241,237	241,237	(12,186)
7108 Hydraulic Control Monitoring							
7108.1 Hydraulic Control Monitoring - WM Staff	1,243	0	2,464	2,464	3,155	3,155	691
7108.11 Prado Basin Hyd. Cntrl - WM Staff	1,142	3,458	8,305	8,305	5,936	5,936	(2,369)
7108.3 Hydraulic Control Monitoring - Engineering Services	43,421	10,783	49,968	49,968	57,607	57,607	7,639
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	6,026	60,345	117,019	117,019	276,864	276,864	159,845
7108.32 Hydraulic Control Monitoring - Adaptive Mgmt Plan	0	43,264	10,176	10,176	0	0	(10,176)
7108.4 Hydraulic Control Monitoring - Laboratory Services	25,633	4,464	25,081	25,081	25,081	25,081	0
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	0	22,930	13,110	13,110	49,216	49,216	36,106
7108.6 Hydraulic Control Monitoring - Contract Services	0	0	90,000	90,000	65,000	65,000	(25,000)
7108.7 Hydraulic Control Monitoring - Well Installation - PBHSP	198,138	4,428	0	0	0	0	0
7108.71 Prado Basin - Prior Year 50%	(19,258)	0	0	0	0	0	0
7108.72 Prado Basin - 50% Reimbursement	(99,069)	0	0	0	0	0	0
7108.74 Hydraulic Control Monitoring - Contract Services-PBHSP	0	0	0	0	0	0	0
7108.75 Prado Basin - IEUA Charges	0	0	0	0	0	0	0

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Total 7108 Hydraulic Control Monitoring	157,276	149,672	316,123	316,123	482,859	482,859	166,736
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	15,437	3,710	19,867	19,867	23,318	23,318	3,451
Total 7109 Recharge & Well Monitoring	15,437	3,710	19,867	19,867	23,318	23,318	3,451
7200 OBMP Pgm Element 2 - Comp Recharge							
7201 Comp Recharge - WM Staff	56,618	26,699	44,259	44,259	58,533	58,533	14,274
7202.2 Comp Recharge - Engineering Services	138,142	30,321	159,504	159,504	161,016	161,016	1,512
7202.3 Comp Recharge - Implementation	42,817	0	0	0	0	0	0
7204 Comp Recharge - Supplies	96	127	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	6,857	7,410	7,500	7,500	7,500	7,500	0
7206 Comp Recharge - Basin Program O&M	594,717	287,720	791,908	791,908	974,957	974,957	183,049
7207 Comp Recharge - Other	0	0	0	0	0	0	0
7209.1 Jurupa Pumping Station (TO #5)	38,819	0	0	0	0	0	0
7209.2 Wineville Basin (TO #6)	144,420	0	0	0	0	0	0
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,022,486	352,276	1,005,171	1,005,171	1,204,006	1,204,006	198,835
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter							
7301 OBMP - WM Staff	0	0	14,892	14,892	15,492	15,492	600
7303 OBMP - Engineering Services	0	0	23,384	23,384	9,480	9,480	(13,904)
7305 OBMP - Supplies	53	0	7,000	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	53	0	45,276	45,276	31,972	31,972	(13,304)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
7401 OBMP - WM Staff	3,987	0	9,042	9,042	9,425	9,425	383
7402 OBMP - Engineering Services	185,299	5,719	84,708	84,708	81,212	81,212	(3,496)
7402.10 OBMP - Northwest MZ1 Area Project	0	125,278	506,255	506,255	104,599	104,599	(401,656)
7403 OBMP - Contract Services	0	0	20,000	20,000	60,000	60,000	40,000
7404 OBMP - Supplies	0	646	0	0	0	0	0
7405 OBMP - Other Expenses	2,278	964	2,500	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	191,565	132,608	622,505	622,505	257,736	257,736	(364,769)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
7501 OBMP - WM Staff	0	0	4,383	4,383	4,498	4,498	115
7501.1 OBMP - WM Staff (Plume)	0	0	6,743	6,743	4,974	4,974	(1,769)
7502 OBMP - Engineering Services	57,372	23,305	70,840	70,840	43,440	43,440	(27,400)
7502.1 OBMP - Engineering Services (Plume)	0	0	0	0	0	0	0
7504 OBMP - Contract Services	0	0	0	0	0	0	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	57,372	23,305	81,966	81,966	52,912	52,912	(29,054)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
7601 OBMP - WM Staff	242	0	12,231	12,231	46,090	46,090	33,859

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7602 OBMP - Engineering Services	0	14,536	64,328	64,328	66,896	66,896	2,568
7604 OBMP - Supplies	0	53	350	350	350	350	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	242	14,589	76,909	76,909	113,336	113,336	36,427
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	415,978	304,376	460,200	460,200	465,200	465,200	5,000
7690.15 RMPU Amendment (TO #1)	0	0	569,750	569,750	1,550,000	1,550,000	980,250
7690.16 East Declz Basin (TO #1-1st Amendment)	0	0	0	0	114,000	114,000	114,000
7690.2 Turner Basin Recharge Improvement Project	107,000	0	0	0	0	0	0
7690.3 Hickory Basin Recharge Improvement Project	27,500	0	0	0	0	0	0
7690.4 San Sevaine Recharge Improvement Project (TO #8)	0	111,118	1,126,900	1,126,900	1,065,600	1,065,600	(61,300)
7690.5 CB20 Turnout Noise Abatement Improvement Project	0	25,208	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	0	56,514	38,675	38,675	0	0	(38,675)
7690.62 SCADA Communication Upgrades (TO #3)	0	97,034	(21,425)	(21,425)	0	0	21,425
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	0	0	5,000	5,000	0	0	(5,000)
7690.8 Lower Day Basin RMPU Improvements (TO #2)	0	96,254	140,000	140,000	140,000	140,000	0
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	550,478	690,503	2,319,100	2,319,100	3,334,800	3,334,800	1,015,700
9502 Allocated G&A Expenditures	156,841	68,272	272,651	272,651	332,550	375,778	103,127
Total OBMP Implementation Projects	3,041,021	1,758,072	5,605,094	5,605,094	6,744,675	6,787,903	1,182,809
Total General OBMP & Implementation Projects	4,750,166	2,686,831	7,088,187	7,338,187	8,444,683	8,518,886	1,180,699
Total Expenses	6,671,168	3,707,570	9,114,206	9,364,206	10,493,469	10,734,226	1,370,020
Net Ordinary Income	1,028,187	181,398	0	0	0	(200,000)	(200,000)
Other Income							
4225 Interest Income							
4225 Interest Income	2,801	2,403	0	0	0	0	0
4226 LAIF Fair Market Value	1,326	0	0	0	0	0	0
Total 4225 Interest Income	4,127	2,403	0	0	0	0	0
Water Replenishment Assessments							
4210 Approp Pool-Replenishment							
4211 15% Gross Assessments	1,188	0	0	0	0	0	0

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4212 85% Net Assessments	6,732	0	0	0	0	0	0
4213 100% Net Assessments	689,498	0	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	(1,207)	0	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	696,211	0	0	0	0	0	0
4220 Non-Ag Pool-Replenishment							
4223 Net Replenishment	55,827	0	0	0	0	0	0
4224 CURO Adjustment	(55)	0	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	55,772	0	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	1,151,196	0	0	0	0	0	0
Total 4600 Groundwater Sales	1,151,196	0	0	0	0	0	0
Total Other Income	1,907,306	2,403	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
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	1,151,196	0	0	0	0	0	0
Total 5100 Other Water Purchases	1,151,196	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

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9251 Other Post Employment Benefits							
9251 Other Post Employment Benefits	96,569	0	0	0	0	0	0
Total 9251 Other Post Employment Benefits	96,569	0	0	0	0	0	0
9990 Excess Reserve Refunds							
9996 Refund - Excess Reserves - Appropriative Pool	6,456	0	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	1,841	0	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	0	0	0	0	0	0	0
	8,297	0	0	0	0	0	0
Total Other Expense	1,256,062	0	0	0	0	0	0
9900 To / (From) Reserves	1,679,431	0	0	0	0	(200,000)	(200,000)
Net Other Income	(1,028,187)	2,403	0	0	0	200,000	200,000
Net Income	\$0	\$183,801	\$0	\$0	\$0	\$0	0

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2016/17**

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

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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.
6036	Minor Office Furniture	Cost of minor office furniture such as chairs, small stools, etc.
6038	Other Office Equipment	Cost of office equipment such as calculators, binding equipment, etc.
6039.1	Banking Service Charges	Monthly bank fees from Bank of America for general checking and payroll account.
6141	Meeting Expenses	Administrative meeting expenses, food, refreshments, etc.
6141.1	Meeting Supplies	Expenses include administrative meeting supplies.
6141.3	Admin Meetings	Expenses include administrative meeting expenses, conference calls, etc.
6147	Other Admin Expenses	Cost of administrative meeting expenses not included in other categories of 6141 listed above.
<u>6040 POSTAGE & PRINTING COSTS</u>		
6042	Postage	Cost of mailing or shipping meeting notices and agendas as needed; correspondence; Annual Reports; outgoing bills and payments, etc. Charges also include FedEx, Unitem Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	Covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.3	Ricoh Property Tax Fees	Covers the annual property tax fee for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6044	Postage Meter Lease	Postage meter costs includes the annual lease fees, quarterly reset fees and postage meter ink cartridge replacements.
6045	Outside Printing	Printing jobs done by outside printers and include the Annual Report, blueprints, special area street maps, color prints and emergency printing when our in-house copiers are down for repairs, etc. Also includes printing of color brochures and annual financial statements.
6046	Legal Publications	Covers the cost of printing legal publications.
<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 Services - mindSHIFT	Watermaster's managed IT services vendor who maintains the computer network and workstations, and recommends system improvements.
6052.5	Data Backup/Storage Services-mindSHIFT	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.
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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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.
6078.12	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 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.
<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.
6193.2	Conference - Registration Fee	Registration fees for training, educational conferences, seminars, etc.
<u>6200 ADVISORY COMMITTEE EXPENSES</u>		
6201	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Advisory Committee meetings.
6212	Meeting Expense	Costs associated with the Advisory Committee meetings.

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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.
8300	<u>APPROPRIATIVE POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8301	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, and any other Appropriative Pool administrative activity.
8306	Consulting/Engineering Services	Consulting/Engineering services for Appropriative Pool.
8312	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8367	Legal Services	Legal services for the Appropriative Pool legal counsel.
8375	Legal Services- Appropriative Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Appropriative Pool meetings.
8400	<u>AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8401	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Agricultural Pool administrative activity.
8411	Compensation - AG Pool Members	Ag Pool Members are reimbursed \$125 for each Pool, Committee or Board Meeting attended. \$25 of the \$125 is coded to this category with the additional \$100 coded to account #8470.
8412	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8467	Agricultural Pool Legal Services	The Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8467.1	Frank B & Associates	The Agricultural Pool has contracted with a water management consultant to assist them in following Watermaster activities important to the Agricultural Pool.
8467.2	Legal - Plumes/Other Issues	Legal costs associated with the Plumes and other legal issues.
8470	Ag Pool Meeting Special Compensation	See account #8411 for details of this line item.
8471	Ag Pool Special Projects	Any special projects that the Agricultural Pool approves funds to be expended towards (i.e. the TMDL Study).
8475	Legal Services - Agricultural Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Agricultural Pool meetings.
8485	Ag Pool - Misc. Expense - Ag Fund	The Ag Pool approved an annual amount of \$400 for miscellaneous expenses by Ag Pool members to be deducted from the Ag Pool Fund.
8500	<u>NON-AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>	
8501	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Non-Agricultural Pool administrative activity.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.
8567	Non-Ag Legal Service	The Non-Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8575	Legal Services - Non-Agricultural Pool	Brownstein legal services directly allocated to the preparation and attendance at the Non-Agricultural Pool meetings.
9500	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
6900	<u>OPTIMUM BASIN MANAGEMENT PROGRAM</u>	
6900	Optimum Basin Management Program - General Engineering	This work includes general engineering services requested by Watermaster to support implementation of the OBMP. The current budget request includes general, non-project specific as well as ad hoc requests for services and data requests promoting the ongoing efforts to implement the OBMP. Items include all aspects of preparing reports as required by the OBMP including the State of the Basin Report and the conditions subsequent pursuant to Judge Gunn's December 21, 2007 court order approving Peace II.

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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.
6906.23	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 the initial annual assessment of cultural conditions per section 4.5 of the proposed SYRA 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.
6906.81	OBMP - Prepare the 38th & 39th Annual Reports	Costs associated with preparing the 38th and 39th 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.
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.
6907.9	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.

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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	In-Line Meter Installation	Approximately 270 in-line flow meters are now installed on the previously unmetered private wells. Approximately half of all Ag and Non-Ag meters must be calibrated each year and other maintenance and repairs are required. Each calibration is expected to cost \$200. Approximately 50 broken meters are expected to be replaced this fiscal year, as these wells are expected to remain for at least another 12 months.
7102.5		
7102.7		
7102.8		
7103.1	Groundwater Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater quality monitoring program. Previously, Watermaster annually collected water quality data from approximately 200 private wells and obtained other water quality data from other cooperators so that approximately one-third of the active wells were sampled every third year. Other cooperators include members of the appropriate and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program, with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use. The ad hoc Water Quality Committee oversees the surface water and groundwater quality programs to ensure that necessary data are collected to effectively manage the Basin.
7103.3		
7103.5		
7103.4	Groundwater Quality Monitoring - Contract Services	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 appropriate and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.3		
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.

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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.
7109.3 7109.4	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7201 7202 7202.1 7202.2 7202.3 7203 7204 7205	OBMP PROGRAM ELEMENT 2 -- Comprehensive Recharge Program	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station (TO #5)	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin (TO #6)	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.

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7301 7303 7304 7305 7306	OBMP PROGRAM ELEMENTS 3 & 5 – Water Supply Plan - Desalter	Expenses include engineering services for the technical review of non-Watermaster consultant work products for consistency with OBMP, Basin Plan and other Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
7401 7402 7402.10 7403 7404 7405	OBMP PROGRAM ELEMENT 4 - MANAGEMENT ZONE MANAGEMENT STRATEGIES	Pursuant to the OBMP and Peace Agreement, Watermaster has developed a long-term management plan for MZ1. Watermaster and the Court approved the MZ1 Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter, adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings. Starting in FY 2015/16 the Northwest MZ1 Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Groundwater Recharge Coordinating Committee (GRCC).
7501 7501.1 7502 7202.1 7503 7504 7505	OBMP PROGRAM ELEMENTS 6 & 7 – Cooperative Efforts and Salt Management	Pursuant to the OBMP and Peace Agreement, Watermaster will complete specific activities to improve water quality monitoring and analyze the effectiveness of the OBMP to accomplish its goals. The work in this line item includes coordinating the Water Quality committee activities, coordinating with RWQCB and DTSC on several groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate plume, which has now reached the Santa Ana River, the Basin Monitoring Task Force pursuant to Watermaster's Maximum Benefit obligation, and participating in the TMDL process for Santa Ana River, Chino and Mill Creeks.
7601 7602 7604	OBMP PROGRAM ELEMENTS 8 & 9 – Storage Management and Conjunctive Use Programs	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7701 7703	Inactive Well Protection Program	Pursuant to the OBMP and Peace Agreement, Watermaster is responsible for inactive wells that have not been properly abandoned. Watermaster equips inactive wells with devices that meet the requirement of well abandonment to protect the integrity of the groundwater. These devices also allow for access to the well for monitoring purposes, if necessary. This fiscal year, approximately two or three inactive wells will need to be equipped with such devices.
7690.1	Recharge Improvement Debt Payment	Repayment of debt as agreed to in contract with Inland Empire Utilities Agency for improvement of recharge basins within the Chino Basin. This expense is to be paid by the Appropriators based upon the OSY formula.
7690.15	RMPU Amendment (TO #1)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.16	East Declaz 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.
<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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2016/17**

Budget Account Number	Account Description	Comments and Information
<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 2016/17**

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

PRODUCTION BASIS

2014/15 Production & Exchanges in Acre-Feet (Actuals)
2015/16 Production & Exchanges in Acre-Feet (Actuals)

BUDGET

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

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Less: SB 222 FUND USE²

Subtotal: CASH DEMAND AFTER SB222 FUND USE

Add: OPERATING RESERVE

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

Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments³

Total: CASH REQUIRED TO BE ASSESSED

Current Year Assessments

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

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

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

Estimated Assessment as of "Approved" Budget May 26, 2016, Information Only
Grand Total

FY 2015/16 BUDGET	FY 2016/17 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		116,961,798	84,107,515	71.910%	28,520,530	24.384%	4,333,753	3.705%
		119,475,939	89,906,000	75.250%	26,167,031	21.902%	3,402,908	2.848%
			General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
\$1,891,019	\$2,064,584	\$2,064,584	\$1,553,606	3,750,540	\$452,175	1,091,590	\$58,803	141,957
5,019,087	4,984,086	4,984,086						
\$6,910,106	\$7,048,670	7,048,670	1,553,606	3,750,540	452,175	1,091,590	58,803	141,957
		7,048,670	1,553,606	3,750,540	452,175	1,091,590	58,803	141,957
(22,050)	(19,891)	(19,891)		(14,968)		(4,356)		(567)
(157,941)	(158,923)	(158,923)		(119,590)		(34,807)		(4,526)
6,730,116	6,869,856	6,869,856	1,553,606	3,615,982	452,175	1,052,427	58,803	136,864
0	(158,251)	(158,251)		(119,085)		(34,659)		(4,507)
6,730,116	6,711,605	6,711,605	1,553,606	3,496,897	452,175	1,017,768	58,803	132,357
189,102	206,458	\$206,457	\$155,360		\$45,217		\$5,880	
752,863	747,613	747,613	562,581		163,738		21,293	
941,965	954,071	954,070	155,360	562,581	45,217	163,738	5,880	21,293
(941,965)	(954,071)	(954,070)	(155,360)	(562,581)	(45,217)	(163,738)	(5,880)	(21,293)
\$6,730,116	\$6,711,605	\$6,711,605	\$1,553,606	\$3,496,897	\$452,175	\$1,017,768	\$58,803	\$132,357
			\$17.28	\$38.90	\$17.28	\$38.90	\$17.28	\$38.90
			\$56.18		\$56.18		\$56.18	
			\$15.58	\$41.96	\$15.58	\$41.96	\$15.58	\$41.96
				\$57.54		\$57.54		\$57.54
			\$1.70	(\$3.07)	\$1.70	(\$3.07)	\$1.70	(\$3.06)
				(\$1.36)		(\$1.36)		(\$1.36)
			\$15.01	\$40.17	\$15.01	\$40.17	\$15.01	\$40.17
				\$55.18		\$55.18		\$55.18

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 Support and approval received from IEUA on August 31, 2016 that the remainder of the SB 222 funds be used "to pay for studies and investigations that aid in implementing the OBMP."

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