



CHINO BASIN WATERMASTER
APPROVED BUDGET FY 2017/18
MAY 25, 2017

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2017/18

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$157,349	\$159,631	\$158,923	\$158,923	\$191,626	\$32,703	20.6%
4110 Appropriative Pool Assessments	8,874,750	10,059,406	10,002,660	10,043,417	11,279,241	1,235,824	12.3%
4120 Non-Agricultural Pool Assessments	309,364	255,682	311,996	311,996	327,924	15,928	5.1%
4730 Prorated Interest Income	25,636	22,635	19,890	19,890	39,906	20,016	100.6%
4900 Miscellaneous Income	0	0	0	0	0	-	0.0%
Total Income	9,367,100	10,497,354	10,493,469	10,534,226	11,838,698	1,304,472	12.4%
Administrative Expenses							
6010 Salary Costs	857,213	523,559	971,056	971,056	1,022,564	51,508	5.3%
6020 Office Building Expense	102,831	49,545	111,356	104,356	112,913	8,557	8.2%
6030 Office Supplies & Equip.	26,836	13,054	32,540	27,240	28,850	1,610	5.9%
6040 Postage & Printing Costs	53,105	31,803	56,852	53,852	50,193	(3,659)	(6.8)%
6050 Information Services	126,712	76,002	141,092	140,092	142,912	2,820	2.0%
6060 WM Special Contract Services	50,663	30,174	26,000	55,500	60,000	4,500	8.1%
6070 Watermaster Legal Services	366,664	178,992	200,713	275,713	176,075	(99,638)	(36.1)%
6080 Insurance Expense	27,336	26,253	31,962	31,962	29,768	(2,194)	(6.9)%
6110 Dues and Subscriptions	19,017	12,043	21,054	21,354	23,385	2,031	9.5%
6150 Field Supplies & Equipment	915	395	1,450	1,450	1,450	0	0.0%
6170 Travel & Transportation	20,879	7,479	24,870	19,870	57,469	37,599	189.2%
6190 Conferences & Seminars	27,589	11,984	36,600	28,100	37,428	9,328	33.2%
6200 Advisory Committee Expenses	29,889	17,657	42,819	42,819	43,908	1,089	2.5%
6300 Watermaster Board Expenses	114,431	69,851	159,234	159,234	175,546	16,312	10.2%
8300 Appropriative Pool Administration	109,504	52,213	110,765	151,522	137,642	(13,880)	(9.2)%
8400 Agricultural Pool Administration	341,451	129,911	351,776	451,776	373,503	(78,273)	(17.3)%
8500 Non-Agricultural Pool Administration	95,741	45,256	107,152	107,152	108,507	1,355	1.3%
9400 Depreciation Expense	5,061	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(202,487)	(87,117)	(378,505)	(427,708)	(403,615)	24,093	5.6%
Total Administrative Expenses	2,173,350	1,189,054	2,048,786	2,215,340	2,178,498	(36,842)	(1.7)%
General OBMP Expenditures							
6900 Optimum Basin Mgmt Program	1,677,524	745,968	1,654,053	1,679,053	1,289,844	(389,209)	(23.2)%
6950 Cooperative Efforts	0	0	0	0	0	0	0.0%
9501 Allocated G&A Expenditures	63,918	15,003	45,956	51,930	84,298	32,368	62.3%
Total General OBMP Expenses	1,741,442	760,971	1,700,009	1,730,983	1,374,142	(356,841)	(20.6)%
OBMP Implementation Projects							
7101 Production Monitoring	73,176	22,812	81,372	81,372	54,742	(26,630)	(32.7)%
7102 In-Line Meter Installation/Maintenance	17,928	764	67,264	67,264	68,072	808	1.2%
7103 Groundwater Quality Monitoring	158,944	134,581	262,397	262,397	239,388	(23,009)	(8.8)%
7104 Groundwater Level Monitoring	246,708	104,713	258,416	258,416	275,631	17,215	6.7%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	247,822	60,632	241,237	241,237	286,714	45,477	18.9%
7108 Hydraulic Control Monitoring Program	298,436	210,125	482,859	482,859	199,098	(283,761)	(58.8)%

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7109 Recharge & Well Monitoring Program	15,098	4,252	23,318	23,318	23,377	59	0.3%
7200 OBMP Pgm Element 2 - Comp Recharge	645,573	567,330	1,204,006	1,204,006	1,324,086	120,080	10.0%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	0	79	31,972	31,972	32,657	685	2.1%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	335,381	202,570	257,736	257,736	1,662,871	1,405,135	545.2%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	26,405	8,748	52,912	52,912	215,016	162,104	306.4%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	14,589	15,316	113,336	113,336	230,213	116,877	103.1%
7700 Inactive Well Protection Program	0	0	500	500	500	0	0.0%
7690 Recharge Improvement Debt & Projects	1,695,691	1,129,867	3,334,800	3,334,800	3,354,375	19,575	0.6%
9502 Allocated G&A Expenditures	138,570	72,114	332,549	375,778	319,317	(56,461)	(15.0)%
Total OBMP Implementation Projects	3,914,320	2,533,902	6,744,674	6,787,903	8,286,057	1,498,154	22.1%
Total Expenses	7,829,112	4,483,927	10,493,469	10,734,226	11,838,698	1,104,472	10.3%
Net Ordinary Income	1,537,988	6,013,427	0	(200,000)	0	200,000	0.0%
Other Income							
4225 Interest Income	6,147	5,762	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	1,051,309	959,064	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	19,383	15,798	0	0	0	0	0.0%
4600 Groundwater Sales	2,540,000	0	0	0	0	0	0.0%
Total Other Income	3,616,839	980,624	0	0	0	0	0.0%
Other Expense							
5010 Groundwater Recharge	0	2,471,040	0	0	0	0	0.0%
5100 Other Water Purchases	2,540,000	0	0	0	0	0	0.0%
9000 Other Expense	0	0	0	0	0	0	0.0%
9200 Interest Expense	0	0	0	0	0	0	0.0%
9251 Other Post Employment Benefits	101,057						
9990 Excess Reserve Refunds	436,224	190,522	0	0	0	0	0.0%
Total Other Expense	3,077,281	2,661,562	0	0	0	0	0.0%
9900 To / (From) Reserves	2,077,545	158,251	0	(200,000)	0	200,000	0.0%
Net Other Income	(1,537,988)	(1,839,189)	0	200,000	0	(200,000)	0.0%
Net Income	\$0	\$4,174,239	\$0	\$0	\$0	\$0	0.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

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Ordinary Income						
Income						
4000 Mutual Agency Revenue						
4013 Local Agency Contributions - Blomquist Update	\$0	\$0	\$0	\$0	\$30,000	\$30,000
4040 Cooperative Agreement - MWD	157,349	159,631	158,923	158,923	161,626	2,703
Total 4000 Mutual Agency Revenue	157,349	159,631	158,923	158,923	191,626	32,703
4110 Appropriative Pool Assessments						
4111 Administrative Assessment	1,310,395	1,459,174	1,348,310	1,348,310	1,438,745	90,435
4111.2 OBMP Assessment	3,529,151	3,710,830	3,608,954	3,608,954	4,500,957	892,003
4111.3 App Pool - Special Assessment	75,000	50,000	50,000	90,757	75,000	(15,757)
4112 Ag Pool Reallocation - Administrative	444,369	424,624	451,660	451,660	462,689	11,029
4113 Ag Pool Reallocation - OBMP	1,196,735	1,079,978	1,208,936	1,208,936	1,447,475	238,539
4115 Recharge Improvements	1,858,900	2,869,600	2,869,600	2,869,600	2,839,000	(30,600)
4116 Recharge Debt Payment	460,200	465,200	465,200	465,200	515,375	50,175
Total 4110 Appropriative Pool Assessments	8,874,750	10,059,406	10,002,660	10,043,417	11,279,241	1,235,824
4120 Non-Agricultural Pool Assessments						
4123 Administrative Assessment	67,520	55,229	68,540	68,540	64,898	(3,642)
4123.3 Non-Ag Pool - Special Assessment	60,000	60,000	60,000	60,000	60,000	0
4124 OBMP Assessment	181,844	140,453	183,456	183,456	203,026	19,570
Total 4120 Non-Agricultural Pool Assessments	309,364	255,682	311,996	311,996	327,924	15,928
4730 Prorated Interest Income						
4731 Interest - Agricultural Pool	2,046	1,560	1,500	1,500	3,125	1,625
4732 Interest - Appropriative Pool	23,426	20,859	18,000	18,000	36,250	18,250
4733 Interest - Non-Agricultural Pool	164	216	390	390	531	141
Total 4730 Prorated Interest Income	25,636	22,635	19,890	19,890	39,906	20,016
4900 Miscellaneous Income	0	0	0	0	0	0
Total Income	9,367,100	10,497,354	10,493,469	10,534,226	11,838,698	1,304,472
Administrative Expenses						
6010 Salary Costs						
6011 WM Staff Salaries & Payroll Burden	871,434	444,617	918,331	918,331	966,354	48,023
6011.1 WM Staff - Overtime	0	8,133	0	0	0	0
6011.4 457(f) NQDC Plan	18,996	11,726	20,800	20,800	23,710	2,910
6012 Payroll Services	4,495	2,094	4,200	4,200	4,500	300
6013 Human Resources Services	1,950	0	6,000	6,000	6,000	0
6015 Miscellaneous Payments	30,123	60,189	0	0	0	0
6016 New Employee Search Costs	2,385	3,032	725	725	1,000	275
6017 Temporary Services	0	0	21,000	21,000	21,000	0

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6017.2 Office Specialist Services	7,385	0	0	0	0	0
Subtotal Wages	936,768	529,792	971,056	971,056	1,022,564	51,508
6018 Fringe Benefits	419,505	244,585	579,747	579,747	618,647	38,900
60199 Payroll Burden Allocated	(499,060)	(250,817)	(579,747)	(579,747)	(618,647)	(38,900)
Total 6010 Salary Costs	857,213	523,559	971,056	971,056	1,022,564	51,508
6020 Office Building Expense						
6021 Office Lease	76,190	38,456	78,192	78,192	79,113	921
6022 Telephone	10,059	5,079	12,396	12,396	12,276	(120)
6024 Building Repairs & Maintenance	13,859	6,009	17,740	13,740	16,524	2,784
6026 Security Services	2,723	0	3,028	28	2,500	2,472
6027 Other Building Expense	0	0	0	0	2,500	2,500
Total 6020 Office Building Expense	102,831	49,545	111,356	104,356	112,913	8,557
6030 Office Supplies & Equip.						
6031.1 Copy Paper	781	311	2,640	2,640	1,500	(1,140)
6031.7 Other Office Supplies	18,963	9,275	21,000	16,000	18,600	2,600
6036 Minor Office Furniture	80	0	1,000	1,000	1,000	0
6039.1 Banking Service Charges	4,920	2,583	5,400	5,400	5,400	0
6141.1 Meeting Supplies	316	0	600	600	450	(150)
6141.3 Admin Meetings	1,426	812	1,200	900	1,200	300
6147 Other Admin Expenses	350	73	700	700	700	0
Total 6030 Office Supplies & Equip.	26,836	13,054	32,540	27,240	28,850	1,610
6040 Postage & Printing Costs						
6042 Postage - General	4,348	530	5,000	2,000	5,000	3,000
6043.1 Ricoh Lease Fee	40,121	19,814	40,432	40,432	31,648	(8,784)
6043.2 Ricoh Usage & Maintenance Fee	1,166	1,099	2,400	2,400	1,650	(750)
6043.3 Ricoh Property Tax Fees	504	346	600	600	450	(150)
6044 Postage Meter Lease	1,932	806	2,020	2,020	1,895	(125)
6045 Outside Printing	4,219	7,634	6,000	6,000	6,000	0
6046 Legal Publications/Transcription Services	816	1,575	400	400	3,550	3,150
Total 6040 Postage & Printing Costs	53,105	31,803	56,852	53,852	50,193	(3,659)
6050 Information Services						
6052.1 Park Place Computer Solutions	28,200	0	0	0	0	0
6052.2 Applied Computer Technologies	42,940	21,389	42,000	42,000	42,000	0
6052.4 mindSHIFT-Managed Services	20,283	22,489	45,240	45,240	45,240	0
6052.5 mindshift-Data Backup/Storage Services	0	3,069	10,800	10,800	10,800	0
6052.6 mindshift/Ricoh-Professional Services	0	4,640	0	0	1,920	1,920
6053 Internet Expenses (T1 Lines)	14,520	6,341	14,052	14,052	14,952	900
6054 Computer Software	11,259	7,488	13,000	13,000	12,000	(1,000)
6055 Computer Hardware	8,988	10,586	15,000	15,000	15,000	0

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6057 Computer Maintenance	523	0	1,000	0	1,000	1,000
Total 6050 Information Services	126,712	76,002	141,092	140,092	142,912	2,820
6060 WM Special Contract Services						
6061.3 Rauch	40,049	21,953	15,000	40,000	15,000	(25,000)
6061.5 Court Filing Services	0	1,854	0	4,500	3,600	(900)
6061.6 Blomquist Report - Update	0	0	0	0	30,000	30,000
6062 Audit Services	10,614	6,368	11,000	11,000	11,400	400
Total 6060 WM Special Contract Services	50,663	30,174	26,000	55,500	60,000	4,500
6070 Watermaster Legal Services						
6071 BHFS Legal Services - Court Coordination	34,226	9,322	40,950	40,950	41,250	300
6072 BHFS Legal Services - Rules & Regulations	0	268	30,113	30,113	15,175	(14,938)
6073 BHFS Legal Services - Personnel Matters	182,791	90,868	35,000	110,000	25,000	(85,000)
6074 BHFS Legal Services - Interagency Issues	0	0	30,600	30,600	30,600	0
6077 BHFS Legal Services - Party Status Maintenance	459	0	28,700	28,700	28,700	0
6078 BHFS Legal Services - Miscellaneous	146,108	78,534	35,350	35,350	35,350	0
6078.12 BHFS Legal Services - CCG Motion	3,080	0	0	0	0	0
Total 6070 Watermaster Legal Services	366,664	178,992	200,713	275,713	176,075	(99,638)
6080 Insurance Expense						
6085 Business Insurance Package	27,080	26,253	31,680	31,680	29,512	(2,168)
6086 Position Bond Insurance	256	0	282	282	256	(26)
Total 6080 Insurance Expense	27,336	26,253	31,962	31,962	29,768	(2,194)
6110 Dues and Subscriptions						
6111 Membership Dues	18,471	11,179	20,479	20,479	22,485	2,006
6112 Subscriptions/Publications	545	864	575	875	900	25
Total 6110 Dues and Subscriptions	19,017	12,043	21,054	21,354	23,385	2,031
6150 Field Supplies & Equipment						
6151 Small Tools & Equipment	27	132	450	450	450	0
6152 Safety Shoes	0	56	200	200	200	0
6154 Uniforms	888	208	800	800	800	0
Total 6150 Field Supplies & Equipment	915	395	1,450	1,450	1,450	0
6170 Travel & Transportation						
6171.1 GM Vehicle Allowance	8,169	3,600	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	8,120	2,400	9,600	4,600	4,800	200
6173 Airfare/Mileage	0	71	1,450	1,450	1,450	0
6174 Public Transportation	60	63	120	120	120	0
6175 Vehicle Fuel	1,551	971	1,800	1,800	1,800	0
6177 Vehicle Repairs & Maintenance	2,979	375	3,500	3,500	2,500	(1,000)
6179 Vehicle Purchase(s)	0	0	0	0	38,399	38,399

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Total 6170 Travel & Transportation	20,879	7,479	24,870	19,870	57,469	37,599
6190 Conferences & Seminars						
6191 Conferences - General	7,804	1,214	9,300	4,300	9,300	5,000
6192 Training/Seminars/Continuing Education	1,486	498	4,500	4,500	4,500	0
6193 Employee Training & Development	11,700	8,223	15,600	15,600	16,428	828
6193.2 Conferences - Registration Fee	6,599	2,049	7,200	3,700	7,200	3,500
Total 6190 Conferences & Seminars	27,589	11,984	36,600	28,100	37,428	9,328
6200 Advisory Committee Expenses						
6201 WM Staff Salaries	15,924	10,022	23,119	23,119	24,708	1,589
6212 Meeting Expense	39	0	1,000	1,000	500	(500)
6275 BHFS Legal - Advisory Committee Meeting	13,926	7,635	18,700	18,700	18,700	0
Total 6200 Advisory Committee Expenses	29,889	17,657	42,819	42,819	43,908	1,089
6300 Watermaster Board Expenses						
6301 WM Staff Salaries	27,539	11,926	35,551	35,551	37,863	2,312
6311 Board Member Compensation	21,750	9,250	28,500	28,500	28,500	0
6312 Meeting Expense	8,036	3,148	6,500	6,500	6,500	0
6313 Board Member Expenses	0	0	300	300	300	0
6375 BHFS Legal - Board Meeting	57,106	22,419	77,220	77,220	77,220	0
6375.1 BHFS Legal - Board Workshop(s)	0	23,109	11,163	11,163	11,163	0
6375.2 Board Workshop(s) Expenses - Misc.	0	0	0	0	14,000	14,000
Total 6300 WM Board Expenses	114,431	69,851	159,234	159,234	175,546	16,312
8300 Appropriative Pool Administration						
8301 WM Staff Salaries	34,666	17,981	31,965	31,965	33,842	1,877
8312 Meeting Expenses	630	283	750	750	750	0
8367 Appropriative Pool - Legal Services	57,700	24,824	50,000	90,757	75,000	(15,757)
8375 BHFS Legal - Approp. Pool Meeting	16,507	9,124	28,050	28,050	28,050	0
Total 8300 Appropriative Pool Administration	109,504	52,213	110,765	151,522	137,642	(13,880)
8400 Agricultural Pool Administration						
8401 WM Staff	20,400	7,917	28,126	28,126	29,853	1,727
8411 Compensation	1,850	550	2,700	2,700	2,700	0
8412 Meeting Expenses	1,048	532	300	300	300	0
8467 Ag Legal & Technical Services - Other	267,435	101,290	100,000	265,000	205,000	(60,000)
8467.1 Frank B & Associates	0	0	15,000	15,000	0	(15,000)
8467.2 Legal - Plumes/Other Issues	0	0	90,000	90,000	0	(90,000)
8470 Ag Pool Meeting Attendance - Special Compensation	25,775	8,575	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	9,059	0	65,000	0	85,000	85,000
8475 BHFS Legal - Ag. Pool Meeting	15,885	10,501	28,050	28,050	28,050	0
8485 Ag Pool - Misc. Expense - Ag Fund	0	546	400	400	400	0

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Total 8400 Agricultural Pool Administration	341,451	129,911	351,776	451,776	373,503	(78,273)
8500 Non-Agricultural Pool Administration						
8501 WM Staff	17,719	7,493	18,202	18,202	19,557	1,355
8512 Meeting Expense	574	190	900	900	900	0
8567 Non-Ag Legal Service	61,065	28,602	60,000	60,000	60,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	16,383	8,971	28,050	28,050	28,050	0
Total 8500 Non-Agricultural Pool Administration	95,741	45,256	107,152	107,152	108,507	1,355
9400 Depreciation Expense	5,061	0	0	0	0	0
9500 Allocated G&A Expenditures	(202,487)	(87,117)	(378,505)	(427,708)	(403,615)	24,093
Total Administrative Expenses	2,173,350	1,189,054	2,048,786	2,215,340	2,178,498	(36,842)
General OBMP Expenses						
6900 Optimum Basin Mgmt Program						
6901 OBMP - WM Staff	100,957	25,488	50,114	50,114	91,832	41,718
6903 OBMP - SAWPA Group	12,159	18,415	13,500	13,500	12,254	(1,246)
6906 OBMP - Engineering	39,391	13,034	28,560	28,560	29,164	604
6906.1 OBMP - Watermaster Model Application	307,714	123,716	176,460	176,460	59,164	(117,296)
6906.21 OBMP - State of the Basin Report	0	16,103	100,000	100,000	0	(100,000)
6906.22 OBMP - Water Rights Compliance Reporting	15,594	10,600	25,308	25,308	25,528	220
6906.23 OBMP - SGMA Reporting Requirements	20,047	11,172	28,040	28,040	24,392	(3,648)
6906.24 OBMP - Compliance with SB 88	0	32,667	75,000	75,000	7,012	(67,988)
6906.25 OBMP - Assessment of Cultural Conditions-SYRA	0	0	213,740	213,740	0	(213,740)
6906.31 OBMP - Pool, Advisory, Board Meetings	69,312	53,289	96,114	96,114	96,950	836
6906.32 OBMP - Other General Meetings	21,916	38,321	36,045	36,045	36,381	336
6906.71 OBMP - Data Requests - CBWM GM/Staff	221,117	121,754	91,156	91,156	109,440	18,284
6906.72 OBMP - Data Requests - Non CBWM Staff	19,019	21,946	31,348	31,348	31,752	404
6906.73 OBMP - Safe Yield Recalculation	97,575	0	0	0	0	0
6906.74 OBMP - Material Physical Injury Requests	8,409	0	70,000	70,000	70,000	0
6906.81 OBMP - Prepare the 38th and 39th Annual Reports	0	43,817	59,688	59,688	20,000	(39,688)
6906.82 OBMP - Support for the Assessment Package	0	0	66,000	66,000	0	(66,000)
6906.9 OBMP - 2018 RMPU Recharge Master Update	0	0	0	0	65,000	65,000
6907 OBMP - Legal						
6907.31 Archibald South Plume	0	0	24,500	24,500	24,500	0
6907.32 Chino Airport Plume	0	0	24,500	24,500	24,500	0
6907.33 Desalter/Hydraulic Control	0	0	28,700	28,700	21,525	(7,175)
6907.34 Santa Ana River Water Rights	5,851	7,850	25,300	25,300	26,200	900
6907.36 Santa Ana River Habitat	965	7,307	0	0	69,300	69,300
6907.38 Reg. Water Quality Control Board	0	0	14,350	14,350	14,350	0
6907.39 Recharge Master Plan	19,704	9,860	56,400	56,400	86,400	30,000
6907.40 Storage Agreements	536	31,232	108,180	108,180	173,600	65,420

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
6907.41 Prado Basin Habitat Sustainability	11,039	12,393	14,350	14,350	15,200	850
6907.42 Safe Yield Recalculation	643,959	116,631	68,600	93,600	69,200	(24,400)
6907.44 SGMA Compliance	58,665	24,822	85,100	85,100	43,200	(41,900)
6907.9 WM Legal Counsel - Unanticipated	0	0	29,500	29,500	29,500	0
6909.1 OBMP Meetings	2,282	1,785	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	1,315	1,697	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	0	2,070	10,000	10,000	10,000	0
6910 WEI Support for IEUA						
6910.10 IRP Groundwater Modeling-WEI	33,814	0	0	0	0	0
6910.11 WEI Support-Grant Funding-RMPU	63,365	5,002	0	0	0	0
6910.12 WEI Support-Stormwater Recharge	35,496	0	0	0	0	0
6910.13 IEUA-San Sevaime Improvement Project	13,232	792	0	0	0	0
6910.14 Truing-Up 2013 RMPU Estimates	0	85,059	0	0	0	0
6910.20 RMPU-MPI Analysis	0	99,539	0	0	0	0
6910.50 WEI Support For IEUA-Billings	(145,907)	(190,392)	0	0	0	0
Total 6900 Optimum Basin Mgmt Program	1,677,524	745,968	1,654,053	1,679,053	1,289,844	(389,209)
Total 6950 Cooperative Efforts	0	0	0	0	0	0
9501 Allocated G&A Expenditures	63,918	15,003	45,956	51,930	84,298	32,368
Total General OBMP Expenses	1,741,442	760,971	1,700,009	1,730,983	1,374,142	(356,841)
7000 OBMP Implementation Projects						
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>						
7101 Production Monitoring						
7101.1 Production Monitoring - WM Staff	72,426	22,437	80,622	80,622	53,992	(26,630)
7101.4 Production Monitoring - Computer Services	750	375	750	750	750	0
Total 7101 Production Monitoring	73,176	22,812	81,372	81,372	54,742	(26,630)
7102 In-Line Meter Installation/Maintenance						
7102.1 In-Line Meter - WM Staff	4,913	764	9,389	9,389	10,197	808
7102.5 In-Line Meter - Repair & Maintenance	1,415	0	4,400	4,400	4,400	0
7102.65 In-Line Meter - New Meters/Installation	0	0	20,000	20,000	20,000	0
7102.7 In-Line Meter - In-Line Meters (Labor)	0	0	9,600	9,600	9,600	0
7102.8 In-Line Meter - Calibration & Testing	11,600	0	23,875	23,875	23,875	0
Total 7102 In-Line Meter Installation/Maintenance	17,928	764	67,264	67,264	68,072	808
7103 Groundwater Quality Monitoring						
7103.1 Grdwtr Quality - WM Staff	10,071	26,890	87,527	87,527	55,574	(31,953)
7103.3 Grdwtr Quality - Engineering Services	98,074	62,844	129,555	129,555	128,595	(960)
7103.4 Grdwtr Quality - Contract Services	0	853	3,400	3,400	3,400	0
7103.5 Grdwtr Quality - Laboratory Services	48,037	42,480	39,205	39,205	49,109	9,904

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
7103.6 Grdwtr Quality - Supplies	867	538	1,960	1,960	1,960	0
7103.7 Grdwtr Quality - Computer Services	1,895	975	750	750	750	0
Total 7103 Groundwater Quality Monitoring	158,944	134,581	262,397	262,397	239,388	(23,009)
7104 Groundwater Level Monitoring						
7104.1 Grdwtr Level - WM Staff	57,684	24,633	36,999	36,999	40,022	3,023
7104.3 Grdwtr Level - Engineering Services	180,832	79,723	192,667	192,667	205,859	13,192
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	0
7104.6 Grdwtr Level - Supplies	133	358	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	8,059	0	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	0	0	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	0	0	7,000	7,000	8,000	1,000
Total 7104 Groundwater Level Monitoring	246,708	104,713	258,416	258,416	275,631	17,215
7105 Recharge Basin Water Quality Monitoring						
7105.1 Recharge Basin Water Quality - WM Staff	0	0	0	0	0	0
7105.4 Recharge Basin Water Quality - Laboratory Services	0	0	0	0	0	0
Total 7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0
7106 Water Level Sensors Install						
7107 Ground Level Monitoring						
7107.1 Ground Level - WM Staff	3,346	0	0	0	0	0
7107.2 Ground Level - Engineering Services	50,362	19,288	52,540	52,540	50,654	(1,886)
7107.3 Ground Level - SAR Imagery	29,000	12,000	85,000	85,000	86,608	1,608
7107.6 Ground Level - Contract Services	163,519	0	100,197	100,197	144,356	44,159
7107.62 Ground Level - Chino Hills ASR - Prior	0	29,286	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	3,500	3,500	3,500	0
7107.9 Ground Level - Other	1,596	58	0	0	1,596	1,596
Total 7107 Ground Level Monitoring	247,822	60,632	241,237	241,237	286,714	45,477
7108 Hydraulic Control Monitoring						
7108.1 Hydraulic Control Monitoring - WM Staff	0	0	3,155	3,155	3,356	201
7108.11 Prado Basin Hyd. Cntrl - WM Staff	3,588	1,835	5,936	5,936	6,219	283
7108.3 Hydraulic Control Monitoring - Engineering Services	46,341	14,175	57,607	57,607	19,800	(37,807)
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	125,460	170,183	276,864	276,864	122,159	(154,705)
7108.32 Hydraulic Control Monitoring - Adaptive Mgmt Plan	64,254	0	0	0	0	0
7108.4 Hydraulic Control Monitoring - Laboratory Services	8,528	4,464	25,081	25,081	24,064	(1,017)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	45,838	19,468	49,216	49,216	18,500	(30,716)
7108.6 Hydraulic Control Monitoring - Contract Services	0	0	65,000	65,000	5,000	(60,000)
7108.7 Hydraulic Control Monitoring - Well Installation - PBHSP	4,428	0	0	0	0	0
7108.71 Prado Basin - Prior Year 50%	0	0	0	0	0	0
7108.72 Prado Basin - 50% Reimbursement	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
7108.74 Hydraulic Control Monitoring - Contract Services-PBHSP	0	0	0	0	0	0
7108.75 Prado Basin - IEUA Charges	0	0	0	0	0	0
Total 7108 Hydraulic Control Monitoring	298,436	210,125	482,859	482,859	199,098	(283,761)
7109 Recharge & Well Monitoring						
7109.1 Recharge & Well Monitoring - WM Staff	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	15,098	4,252	23,318	23,318	23,377	59
Total 7109 Recharge & Well Monitoring	15,098	4,252	23,318	23,318	23,377	59
7200 OBMP Pgm Element 2 - Comp Recharge						
7201 Comp Recharge - WM Staff	63,896	26,672	58,533	58,533	94,978	36,445
7202.2 Comp Recharge - Engineering Services	88,444	45,826	161,016	161,016	161,976	960
7202.3 Comp Recharge - Implementation	0	0	0	0	0	0
7204 Comp Recharge - Supplies	127	68	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	7,410	7,743	7,500	7,500	7,500	0
7206 Comp Recharge - Basin Program O&M	485,696	487,022	974,957	974,957	1,057,632	82,675
Total 7200 OBMP Pgm Element 2 - Comp Recharge	645,573	567,330	1,204,006	1,204,006	1,324,086	120,080
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter						
7301 OBMP - WM Staff	0	79	15,492	15,492	16,017	525
7303 OBMP - Engineering Services	0	0	9,480	9,480	9,640	160
7305 OBMP - Supplies	0	0	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	0	79	31,972	31,972	32,657	685
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies						
7401 OBMP - WM Staff	0	437	9,425	9,425	9,747	322
7402 OBMP - Engineering Services	74,021	50,982	81,212	81,212	103,290	22,078
7402.10 OBMP - Northwest MZ1 Area Project	248,750	151,151	104,599	104,599	1,527,334	1,422,735
7403 OBMP - Contract Services	11,000	0	60,000	60,000	20,000	(40,000)
7404 OBMP - Supplies	646	0	0	0	0	0
7405 OBMP - Other Expenses	964	0	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	335,381	202,570	257,736	257,736	1,662,871	1,405,135
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt						
7501 OBMP - WM Staff	0	0	4,498	4,498	4,759	261
7501.1 OBMP - WM Staff (Plume)	0	0	4,974	4,974	5,338	364
7502 OBMP - Engineering Services	26,405	8,748	43,440	43,440	79,113	35,673
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	0	0	0	0	125,806	125,806
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	26,405	8,748	52,912	52,912	215,016	162,104
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use						
7601 OBMP - WM Staff	0	6,748	46,090	46,090	47,656	1,566
7602 OBMP - Engineering Services	14,536	8,471	66,896	66,896	182,207	115,311
7604 OBMP - Supplies	53	97	350	350	350	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	14,589	15,316	113,336	113,336	230,213	116,877
7700 Inactive Well Protection Program						
7701 Inactive Well Protection Program - WM Staff	0	0	0	0	0	0
7703 Inactive Well Protection Program - Contract Services	0	0	500	500	500	0
Total 7700 Inactive Well Protection Program	0	0	500	500	500	0
7690 Recharge Improvement Debt & Projects						
7690.1 Recharge Improvement Debt Payment	304,376	465,200	465,200	465,200	515,375	50,175
7690.15 RMPU Amendment (TO #1)	102,480	523,891	1,550,000	1,550,000	1,455,500	(94,500)
7690.16 East Declez Basin (TO #1-1st Amendment)	109,982	2,846	114,000	114,000	0	(114,000)
7690.2 Turner Basin Recharge Improvement Project	0	0	0	0	0	0
7690.25 Victoria Basin Recharge Improvement Project	0	0	0	0	32,500	32,500
7690.3 Hickory Basin Recharge Improvement Project	0	0	0	0	0	0
7690.35 RP-3 Construction Project	0	0	0	0	325,000	325,000
7690.4 San Sevaine Recharge Improvement Project (TO #8)	241,317	58,917	1,065,600	1,065,600	0	(1,065,600)
7690.5 CB20 Turnout Noise Abatement Improvement Project	79,140	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	103,857	48,957	0	0	0	0
7690.62 SCADA Communication Upgrades (TO #3)	526,075	0	0	0	0	0
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	42,163	0	0	0	0	0
7690.8 Lower Day Basin RMPU Improvements (TO #2)	186,301	30,057	140,000	140,000	1,026,000	886,000
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	1,695,691	1,129,867	3,334,800	3,334,800	3,354,375	19,575
9502 Allocated G&A Expenditures	138,570	72,114	332,549	375,778	319,317	(56,461)
Total OBMP Implementation Projects	3,914,320	2,533,902	6,744,674	6,787,903	8,286,057	1,498,154
Total General OBMP & Implementation Projects	5,655,762	3,294,873	8,444,683	8,518,886	9,660,199	1,141,313
Total Expenses	7,829,112	4,483,927	10,493,469	10,734,226	11,838,698	1,104,472
Net Ordinary Income	1,537,988	6,013,427	0	(200,000)	0	200,000
Other Income						
4225 Interest Income						
4225 Interest Income	6,285	5,762	0	0	0	0
4226 LAIF Fair Market Value	(138)	0	0	0	0	0
Total 4225 Interest Income	6,147	5,762	0	0	0	0
Water Replenishment Assessments						
4210 Approp Pool-Replenishment						
4211 15% Gross Assessments	996	840	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
4212 85% Net Assessments	5,644	4,760	0	0	0	0
4213 100% Net Assessments	1,023,467	900,153	0	0	0	0
4214 Prior Year Adjustment	0	0	0	0	0	0
4215 Prior Year Carryover	0	0	0	0	0	0
4216 CURO Adjustment	(498)	(63,324)	0	0	0	0
4217 Desalter Replenishment	21,700	116,635	0	0	0	0
Total 4210 Approp Pool-Replenishment	1,051,309	959,064	0	0	0	0
4220 Non-Ag Pool-Replenishment						
4223 Net Replenishment	19,415	18,589	0	0	0	0
4224 CURO Adjustment	(32)	(2,790)	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	19,383	15,798	0	0	0	0
4230 Groundwater Recharge Activity						
4600 Groundwater Sales						
4613 Stored Water Sales	0	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0	0
4615 Exhibit "G" Non-Ag Pool Water Sales	2,540,000	0	0	0	0	0
Total 4600 Groundwater Sales	2,540,000	0	0	0	0	0
Total Other Income	3,616,839	980,624	0	0	0	0
Other Expense						
5010 Groundwater Recharge						
5011.4 Replenishment Water	0	2,471,040	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0
5011 Replenishment Water - Other	0	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0
Total 5010 Groundwater Recharge	0	2,471,040	0	0	0	0
5100 Other Water Purchases						
5105 Purchase of Non-Ag Pool Water	0	0	0	0	0	0
5105.1 Non-Ag Water - CSI Returns	0	0	0	0	0	0
5106 Tier Adjustment - Delivered Water	0	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	2,540,000	0	0	0	0	0
Total 5100 Other Water Purchases	2,540,000	0	0	0	0	0
9000 Other Expense						
9010 CalPERS SideFund Expense	0	0	0	0	0	0
Total 9000 Other Expense	0	0	0	0	0	0
9200 Interest Expense						
9200 Interest Expense	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2017/18**

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	Approved vs. Amended
Total 9200 Interest Expense	0	0	0	0	0	0
9251 Other Post Employment Benefits						
9251 Other Post Employment Benefits	101,057	0	0	0	0	0
Total 9251 Other Post Employment Benefits	101,057	0	0	0	0	0
9990 Excess Reserve Refunds						
9996 Refund - Excess Reserves - Appropriative Pool	87,128	31,189	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	3,182	3,509	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	345,914	155,824	0	0	0	0
	436,224	190,522	0	0	0	0
Total Other Expense	3,077,281	2,661,562	0	0	0	0
9900 To / (From) Reserves	2,077,545	158,251	0	(200,000)	0	200,000
Net Other Income	(1,537,988)	(1,839,189)	0	200,000	0	(200,000)
Net Income	\$0	\$4,174,239	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER FY 2017/18 ACCOUNT VARIANCE ANALYSIS

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended	
4000 Mutual Agency Revenue	\$ 157,349	\$ 159,631	\$ 158,923	\$ 158,923	\$ 191,626	\$ 32,703	20.6%	Payment of Blomquist Update by the three Municipal Agencies
4110 Appropriative Pool Assessments	8,874,750	10,059,406	10,002,660	10,043,417	11,279,241	1,235,824	12.3%	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	309,364	255,682	311,996	311,996	327,924	15,928	5.1%	Function of budget divided by production estimates
4730 Prorated Interest Income	25,636	22,635	19,890	19,890	39,906	20,016	100.6%	Interest rates increasing over prior year
4900 Miscellaneous Income	0	0	0	0	0	-	0.0%	
Total Income	9,367,100	10,497,354	10,493,469	10,534,226	11,838,698	1,304,472	12.4%	
Administrative Expenses								
6010 Salary Costs	857,213	523,559	971,056	971,056	1,022,564	51,508	5.3%	Increased payroll/burden costs
6020 Office Building Expense	102,831	49,545	111,356	104,356	112,913	8,557	8.2%	Office lease estimated with a 3% increase as of October 2017
6030 Office Supplies & Equip.	26,836	13,054	32,540	27,240	28,850	1,610	5.9%	Reduced office supply purchases based on past usage for FY 2016/17
6040 Postage & Printing Costs	53,105	31,803	56,852	53,852	50,193	(3,659)	(6.8)%	Elimination of 1 copy machine - went from 3 copy machines to 2
6050 Information Services	126,712	76,002	141,092	140,092	142,912	2,820	2.0%	Additional onsite "as needed" IT service calls for system problems
6060 WM Special Contract Services	50,663	30,174	26,000	55,500	60,000	4,500	8.1%	New court filing services and updating Blomquist report (see Revenue above)
6070 Watermaster Legal Services	366,664	178,992	200,713	275,713	176,075	(99,638)	(36.1)%	Reduced legal services for Personnel Matters
6080 Insurance Expense	27,336	26,253	31,962	31,962	29,768	(2,194)	(6.9)%	Reduction in budget based upon actual expenses for FY 2016/17
6110 Dues and Subscriptions	19,017	12,043	21,054	21,354	23,385	2,031	9.5%	Additional membership for employee training
6150 Field Supplies & Equipment	915	395	1,450	1,450	1,450	0	0.0%	No change from prior year
6170 Travel & Transportation	20,879	7,479	24,870	19,870	57,469	37,599	189.2%	Purchase of (1) F-150 truck and trade-in of (2) Watermaster vehicles
6190 Conferences & Seminars	27,589	11,984	36,600	28,100	37,428	9,328	33.2%	Anticipated increase in ongoing training
6200 Advisory Committee Expenses	29,889	17,657	42,819	42,819	43,908	1,089	2.5%	Increased payroll/burden costs
6300 Watermaster Board Expenses	114,431	69,851	159,234	159,234	175,546	16,312	10.2%	Facility, misc. expenses for Board workshop
8300 Appropriative Pool Administration	109,504	52,213	110,765	151,522	137,642	(13,880)	(9.2)%	Increased Watermaster staff time towards this category
8400 Agricultural Pool Administration	341,451	129,911	351,776	451,776	373,503	(78,273)	(17.3)%	Increase of Ag Pool Special Projects expense from \$65K to \$85K
8500 Non-Agricultural Pool Administration	95,741	45,256	107,152	107,152	108,507	1,355	1.3%	Increased payroll/burden costs
9400 Depreciation Expense	5,061	0	0	0	0	0	0.0%	No change from prior year
9500 Allocated G&A Expenditures	(202,487)	(87,117)	(378,505)	(427,708)	(403,615)	24,093	5.6%	Decrease in G&A expenses results in decreased G&A allocation
Total Administrative Expenses	2,173,350	1,189,054	2,048,786	2,215,340	2,178,498	(36,842)	(1.7)%	
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,677,524	745,968	1,654,053	1,679,053	1,289,844	(389,209)	(23.2)%	Reduction in Engineering Services and increase in Legal Services
6950 Cooperative Efforts	0	0	0	0	0	0	0.0%	No change from prior year
9501 Allocated G&A Expenditures	63,918	15,003	45,956	51,930	84,298	32,368	62.3%	Increase in G&A expenses results in increased G&A allocation
Total General OBMP Expenses	1,741,442	760,971	1,700,009	1,730,983	1,374,142	(356,841)	(20.6)%	
OBMP Implementation Projects								
7101 Production Monitoring	73,176	22,812	81,372	81,372	54,742	(26,630)	(32.7)%	Reduction in allocation of Watermaster staff time towards this category
7102 In-Line Meter Installation/Maintenance	17,928	764	67,264	67,264	68,072	808	1.2%	Increased Watermaster staff time towards this category
7103 Groundwater Quality Monitoring	158,944	134,581	262,397	262,397	239,388	(23,009)	(8.8)%	Reduction in allocation of Watermaster staff time towards this category
7104 Groundwater Level Monitoring	246,708	104,713	258,416	258,416	275,631	17,215	6.7%	Increased Engineering Services costs
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0.0%	No change from prior year
7107 Ground Level Monitoring	247,822	60,632	241,237	241,237	286,714	45,477	18.9%	Increased Contracted Services in Engineering Services
7108 Hydraulic Control Monitoring Program	298,436	210,125	482,859	482,859	199,098	(283,761)	(58.8)%	Reduction in Engineering Services related to PBHSP
7109 Recharge & Well Monitoring Program	15,098	4,252	23,318	23,318	23,377	59	0.3%	Basically no change from prior year
7200 OBMP Pgm Element 2 - Comp Recharge	645,573	567,330	1,204,006	1,204,006	1,324,086	120,080	10.0%	Increased Basin O&M costs due to stormwater vs. recharged water
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-D	0	79	31,972	31,972	32,657	685	2.1%	Basically no change from prior year
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	335,381	202,570	257,736	257,736	1,662,871	1,405,135	545.2%	Installation of extensometer in Norwest MZ-1 project area
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgr	26,405	8,748	52,912	52,912	215,016	162,104	306.4%	Engineering Services for IEUA Maximum Benefit Salinity Mgmt. Plan
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Us	14,589	15,316	113,336	113,336	230,213	116,877	103.1%	Reduced Engineering Services costs
7700 Inactive Well Protection Program	0	0	500	500	500	0	0.0%	No change from prior year
7690 Recharge Improvement Debt & Projects	1,695,691	1,129,867	3,334,800	3,334,800	3,354,375	19,575	0.6%	Increased Debt Service
9502 Allocated G&A Expenditures	138,570	72,114	332,549	375,778	319,317	(56,461)	(15.0)%	Change in G&A expenses results in decreased G&A allocation
Total OBMP Implementation Projects	3,914,320	2,533,902	6,744,674	6,787,903	8,286,057	1,498,154	22.1%	

CHINO BASIN WATERMASTER FY 2017/18 ACCOUNT VARIANCE ANALYSIS

	FY 2015/16 June Actual	FY 2016/17 December Actual	FY 2016/17 Approved Budget	FY 2016/17 Amended Budget	FY 2017/18 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended	
Total Expenses	7,829,112	4,483,927	10,493,469	10,734,226	11,838,698	1,104,472	10.3%	
Net Ordinary Income	1,537,988	6,013,427	0	(200,000)	0	200,000	0.0%	
Other Income								
4225 Interest Income	6,147	5,762	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	1,051,309	959,064	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	19,383	15,798	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	2,540,000	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Income	3,616,839	980,624	0	0	0	0	0.0%	
Other Expense								
5010 Groundwater Recharge	0	2,471,040	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	2,540,000	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9000 Other Expense	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9200 Interest Expense	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9251 Other Post Employment Benefits	101,057		0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	436,224	190,522	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Expense	3,077,281	2,661,562	0	0	0	0	0.0%	
9900 To / (From) Reserves	2,077,545	158,251	0	(200,000)	0	200,000	0.0%	These categories are not budgeted since they are "below the line"
Net Other Income	(1,537,988)	(1,839,189)	0	200,000	0	(200,000)	0.0%	
Net Income	\$ 0	\$ 4,174,239	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contributions - Blomquist Update	Reimbursement funds from the three Municipal Agencies to fund the Blomquist Update Report.
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	Regular expenses related to administrative staff hours and costs not related to a particular project.
6011.1	WM Staff Salaries - Overtime	Overtime expenses related to administrative staff hours and costs not related to a particular project.
6011.4	457(f) NQDC Plan	457(f) Nonqualified Deferred Compensation (NQDC) Plan authorized and approved by the Watermaster Board on June 26, 2014.
6012	Payroll Services	Expenses related to processing of bi-weekly payroll and preparation of quarterly and annual tax returns, including calendar year-end W-2 processing.
6013	Human Resources Services	Expenses related to processing of flexible spending medical and dependent care accounts, along with personnel consulting services.
6016	New Employee Search Costs	Expenses related to hiring of new staff, (i.e. employment postings on Brown & Caldwell, Monster.com, CareerBuilder, local newspapers, etc.).
6017	Temporary Services	Expenses related to hiring temporary staff from an Employment Agency (i.e. scanning project, special projects, maternity leaves, extended sick leaves, etc.).
6018	Fringe Benefits	Benefits paid to employees such as employer and employee portions of CalPERS retirement, Medicare payroll taxes, medical, dental, vision, vacation, sick leave, holidays, workers compensation insurance premiums, life insurance premiums, short and long term disability premiums, state unemployment insurance.
60199	Payroll Burden Allocated	Fringe benefits allocated to salary costs.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
<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, relocation services, moving services, consulting services for office space search.
<u>6030 OFFICE SUPPLIES & EQUIPMENT</u>		
6031.1	Copy Paper	Cost of copy paper for the printers, copy machines, etc.
6031.7	Other Office Supplies	Cost of office supplies which includes: stationary, envelopes, toner cartridges, binders, folders, checks and other miscellaneous office supplies.
6036	Minor Office Furniture	Cost of minor office furniture such as chairs, small stools, etc.
6038	Other Office Equipment	Cost of office equipment such as calculators, binding equipment, etc.
6039.1	Banking Service Charges	Monthly bank fees from Bank of America for general checking and payroll account.
6141	Meeting Expenses	Administrative meeting expenses, food, refreshments, etc.
6141.1	Meeting Supplies	Expenses include administrative meeting supplies.
6141.3	Admin Meetings	Expenses include administrative meeting expenses, conference calls, etc.
6147	Other Admin Expenses	Cost of administrative meeting expenses not included in other categories of 6141 listed above.
<u>6040 POSTAGE & PRINTING COSTS</u>		
6042	Postage	Cost of mailing or shipping meeting notices and agendas as needed; correspondence; Annual Reports; outgoing bills and payments, etc. Charges also include FedEx, United Parcel Service costs as well as US postage.
6043.1	Ricoh Lease Fee	Cost of leasing the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.2	Ricoh Usage & Maintenance Fee	Covers the usage charges (per page charge) and any maintenance fees for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6043.3	Ricoh Property Tax Fees	Covers the annual property tax fee for the Ricoh copy machines from Advanced Office Services/Imaging Plus.
6044	Postage Meter Lease	Postage meter costs includes the annual lease fees, quarterly reset fees and postage meter ink cartridge replacements.
6045	Outside Printing	Printing jobs done by outside printers and include the Annual Report, blueprints, special area street maps, color prints and emergency printing when our in-house 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.
6061.5	Court Filing Services	Services provided to Watermaster with regards to the filing of court documents with the San Bernardino Superior Court.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
6061.6	Blomquist Report - Update	Update Dr. Blomquist report to current timeframe. Costs associated with the services provided to Watermaster by Dr. Blomquist. To be paid for by the three Municipal
6062	Audit Services	Services provided by the audit firm (Charles Z. Fedak & Company) to ensure compliance and field work related for the annual financial statement audit.
6064	GM Recruitment Contract	Services provided by the recruiting firm to hire a new GM for Watermaster (last used 2012).
6070	<u>WATERMASTER LEGAL SERVICES</u>	
6071	Legal Services - Court Coordination	Watermaster legal counsel expenses for the regular court hearings with Judge Reichert.
6072	Legal Services - Rules & Regs	Watermaster legal counsel expenses for the Restated Judgment/Annotated Judgment/Rules & Regs.
6073	Legal Services - Personnel Matters	Watermaster legal expenses related to personnel issues and/or other HR matters.
6074	Legal Services - Interagency Issues	Watermaster legal expenses related to Interagency matters and issues.
6075	Legal Services - Replenishment Water	Watermaster legal expenses related to the purchase of Replenishment Water.
6076	Legal Services - Storage Issues	Watermaster legal expenses related to Storage Issues.
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.
6080	<u>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.
6110	<u>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.
6150	<u>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.
6170	<u>TRAVEL & TRANSPORTATION</u>	
6170	Travel & Transportation	Travel and transportation costs related to Watermaster business, not related to conferences and seminars.
6171.1	GM Vehicle Allowance	General Manager vehicle allowance included in employment contract, if applicable.
6171.2	Watermaster Mgmt. Staff Vehicle Allowance	Expenses related to Watermaster management staff's monthly automobile allowance.
6173	Airfare/Mileage	Airfare and reimbursements paid to Watermaster employees' for use of personal vehicles for Watermaster business at the IRS approved rate per mile.
6174	Public Transportation	Cost of tolls and transponders for Watermaster vehicles on the toll roads (Transportation Corridor Agency and 91 Express Lanes) in Orange County.
6175	Vehicle Fuel	Fuel expenses for Watermaster owned vehicles.
6177	Vehicle Repairs & Maintenance	Repairs and maintenance to Watermaster's vehicles.
6179	Vehicle Purchase(s)	Purchase of Watermaster vehicle for field operations use.
6190	<u>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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
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.
6275	Legal Services - Advisory Committee	Brownstein legal services directly allocated to the preparation and attendance at the Advisory Committee meetings.
<u>6300 WATERMASTER BOARD EXPENSES</u>		
6301	WM Staff Salaries	Salary and burden costs of WM staff in preparing for and attending Watermaster Board Meetings.
6311	Board Member Compensation	Board Members are entitled to, but may waive, compensation for each day of service. Those who have not waived, receive \$125 per day served at various meetings including Board meetings, Committee meetings and other water agency meetings, including conference calls.
6312	Meeting Expenses	Board and Committee meetings may be scheduled to cover the lunch hour so that attendees are absent from their normal jobs the least amount of time possible. If this occurs, a luncheon and/or refreshments are served. Those related costs are reflected in this account.
6313	Board Member's Expenses	Board Members are entitled to receive reimbursement for expenses incurred on behalf of Watermaster business. Upon request, mileage is reimbursed to any Board Member using a personal vehicle for Watermaster business.
6342	Postage and Printing	Postage and printing expenses related to the Watermaster Board meetings, preparation of, mailing packets, etc.
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
6375.1	BHFS Legal - Board Workshops(s)	Brownstein legal services directly allocated to the preparation and attendance of Board workshop(s).
6375.2	Board Workshop(s) Expenses - Misc.	Miscellaneous meeting expenses or facilitator costs directly associated with the development, preparation and conducting of the Board workshop(s).
<u>8300 APPROPRIATIVE POOL ADMINISTRATION AND SPECIAL PROJECTS</u>		
8301	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, and any other Appropriate Pool administrative activity.
8306	Consulting/Engineering Services	Consulting/Engineering services for Appropriate Pool.
8312	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8367	Legal Services	Legal services for the Appropriate Pool legal counsel.
8375	Legal Services- Appropriate Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Appropriate Pool meetings.
<u>8400 AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>		
8401	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Agricultural Pool administrative activity.
8411	Compensation - AG Pool Members	Ag Pool Members are reimbursed \$125 for each Pool, Committee or Board Meeting attended. \$25 of the \$125 is coded to this category with the additional \$100 coded to account #8470.
8412	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8467	Agricultural Pool Legal Services	The Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8467.1	Frank B & Associates	The Agricultural Pool has contracted with a water management consultant to assist them in following Watermaster activities important to the Agricultural Pool.
8467.2	Legal - Plumes/Other Issues	Legal costs associated with the Plumes and other legal issues.
8470	Ag Pool Meeting Special Compensation	See account #8411 for details of this line item.
8471	Ag Pool Special Projects	Any special projects that the Agricultural Pool approves funds to be expended towards (i.e. the TMDL Study).
8475	Legal Services - Agricultural Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Agricultural Pool meetings.
8485	Ag Pool - Misc. Expense - Ag Fund	The Ag Pool approved an annual amount of \$400 for miscellaneous expenses by Ag Pool members to be deducted from the Ag Pool Fund.
<u>8500 NON-AGRICULTURAL POOL ADMINISTRATION AND SPECIAL PROJECTS</u>		
8501	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Pool Meetings, along with any other Non-Agricultural Pool administrative activity.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
8567	Non-Ag Legal Service	The Non-Agricultural Pool retains its own legal council to represent them in all Watermaster matters.
8575	Legal Services - Non-Agricultural Pool	Brownstein legal services directly allocated to the preparation and attendance at the Non-Agricultural Pool meetings.
9500	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
6900	<u>OPTIMUM BASIN MANAGEMENT PROGRAM</u>	
6900	Optimum Basin Management Program - General Engineering	This work includes general engineering services requested by Watermaster to support implementation of the OBMP. The current budget request includes general, non-project specific as well as ad hoc requests for services and data requests promoting the ongoing efforts to implement the OBMP. Items include all aspects of preparing reports as required by the OBMP including the State of the Basin Report and the conditions subsequent pursuant to Judge Gunn's December 21, 2007 court order approving Peace II.
6901	OBMP - WM Staff	Salary and burden costs of WM staff in performance of OBMP activities and projects.
6903	OBMP - SAWPA Group	Basin Monitoring Plan TaskForce with SAWPA
6906	OBMP - Engineering	Costs associated with the OBMP project by Wildermuth Environmental, Inc.
6906.1	OBMP - Watermaster Model Update	Costs associated with updating the OBMP model by Wildermuth Environmental, Inc.
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.
6906.9	OBMP - 2018 RMPU Recharge Master Update	Costs associated with the 2018 RMPU Recharge Master Update by Wildermuth Environmental, Inc.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
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.
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	COOPERATIVE EFFORTS	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.
9501	ALLOCATED G&A EXPENDITURES	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
7000	OPTIMUM BASIN MANAGEMENT PROGRAM IMPLEMENTATION PROJECTS	
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		
7102.6		
7102.65		
7102.7		
7102.8		
7103.1	Groundwater Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater quality monitoring program. Previously, Watermaster annually collected water quality data from approximately 200 private wells and obtained other water quality data from other cooperators so that approximately one-third of the active wells were sampled every third year. Other cooperators include members of the appropriative and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program, with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use. The ad hoc Water Quality Committee oversees the surface water and groundwater quality programs to ensure that necessary data are collected to effectively manage the Basin.
7103.3		
7103.5		
7103.4	Groundwater Quality Monitoring - Contract Services	Contract services include pumping of monitoring wells, the installation of access spigots on wells as necessary, and highway signs.
7103.6	Groundwater Quality Monitoring - Supplies	Supplies include sampling equipment such as piping and valving, and well as the rental of equipment for monitoring well testing.
7103.7	Groundwater Quality Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7101 - Production Monitoring).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
7104.1 7104.3	Groundwater Level Monitoring Project	Pursuant to the OBMP and Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater-level monitoring program. The key well monitoring program has now been implemented. For the key well program, about 75 wells are measured monthly, about 70 wells are measured by transducers, about 210 wells are measured by municipal well owners (which are collected by Watermaster staff), and about 100 wells are measured by cooperators. Cooperators include members of the appropriate and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.6	Groundwater Level Monitoring - Supplies	Required supplies include sounder replacement lines, rubber gloves, distilled water, and fittings for installing transducers.
7104.7	Groundwater Level Monitoring - Capital Equipment	Capital equipment include transducers and transducer download cables purchased by Watermaster staff.
7104.4 7104.8	Groundwater Level Monitoring - Contract Services	Contract services include the construction of aluminum covers for transducers (not otherwise enclosed in structures) and ground-level surveys of well reference points.
7104.9	Groundwater Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7105.1 7105.4	Basin Water Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 also includes the surface water quality monitoring program. Work in this line item previously included measuring water quality at recharge and flood retention basins within the Chino Basin. This was typically done during the rainy season only; approximately 3-4 samplings per 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
7201	OBMP PROGRAM ELEMENT 2 -- Comprehensive	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7202	Recharge Program	
7202.1		
7202.2		
7202.3		
7203		
7204		
7205		
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station (TO #5)	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin (TO #6)	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.
7301	OBMP PROGRAM ELEMENTS 3 & 5 – Water	Expenses include engineering services for the technical review of non-Watermaster consultant work products for consistency with OBMP, Basin Plan and other Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
7303	Supply Plan - Desalter	
7304		
7305		
7306		
7401	OBMP PROGRAM ELEMENT 4 -	Pursuant to the OBMP and Peace Agreement, Watermaster has developed a long-term management plan for MZ1. Watermaster and the Court approved the MZ1 Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter, adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings. Starting in FY 2015/16 the Northwest MZ1 Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Groundwater Recharge Coordinating Committee (GRCC).
7402	MANAGEMENT ZONE MANAGEMENT	
7402.10	STRATEGIES	
7403		
7404		
7405		
7501	OBMP PROGRAM ELEMENTS 6 & 7 –	Pursuant to the OBMP and Peace Agreement, Watermaster will complete specific activities to improve water quality monitoring and analyze the effectiveness of the OBMP to accomplish its goals. The work in this line item includes coordinating the Water Quality committee activities, coordinating with RWQCB and DTSC on several groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate plume, which has now reached the Santa Ana River, the Basin Monitoring Task Force pursuant to Watermaster's Maximum Benefit obligation, and participating in the TMDL process for Santa Ana River, Chino and Mill Creeks.
7501.1	Cooperative Efforts and Salt Management	
7502		
7202.1		
7503		
7504		
7505		
7601	OBMP PROGRAM ELEMENTS 8 & 9 – Storage	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602	Management and Conjunctive Use Programs	
7604		
7701	Inactive Well Protection Program	Pursuant to the OBMP and Peace Agreement, Watermaster is responsible for inactive wells that have not been properly abandoned. Watermaster equips inactive wells with devices that meet the requirement of well abandonment to protect the integrity of the groundwater. These devices also allow for access to the well for monitoring purposes, if necessary. This fiscal year, approximately two or three inactive wells will need to be equipped with such devices.
7703		
7690.1	Recharge Improvement Debt Payment	Repayment of debt as agreed to in contract with Inland Empire Utilities Agency for improvement of recharge basins within the Chino Basin. This expense is to be paid by the Appropriators based upon the OSY formula.
7690.15	RMPU Amendment (TO #1)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.16	East Decluz 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2017/18**

Budget Account Number	Account Description	Comments and Information
7690.4	San Sevaine Recharge Improvement Project (TO #8)	Recharge Improvement Project costs related to the San Sevaine Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.5	CB20 Turnout Noise Abatement Improvement	Recharge Improvement Project costs related to the CB20 Turnout Noise Abatement project. This expense is to be paid by the Appropriators based upon the OSY.
7690.61	GWR SCADA Upgrades (TO #4)	Recharge Improvement Project costs related to the GWR SCADA Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.62	SCADA Communication Upgrades (TO #3)	Recharge Improvement Project costs related to the SCADA Communication Upgrades. This expense is to be paid by the Appropriators based upon the OSY.
7690.7	Upper Santa Ana River Habitat Conservation Plan (TO #7)	Recharge Improvement Project costs related to the Upper Santa Ana River Habitat Conservation Plan. This expense is to be paid by the Appropriators based upon the OSY.
7690.8	Lower Day Basin RMPU Improvements (TO #2)	Recharge Improvement Project costs related to the Lower Day Basin RMPU Improvements. This expense is to be paid by the Appropriators based upon the OSY.
7690.9	Miscellaneous Basin Recharge Improvement Project	Recharge Improvement Project costs related to miscellaneous basins. This expense is to be paid by the Appropriators based upon the OSY.
9502	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>SUPPLEMENTAL & REPLENISHMENT WATER INCOME AND EXPENSES</u>		
		Water rights were assigned in the Judgment entered in 1978. It established the terms and conditions regarding replenishment water and how the assessments would be levied to cover the water for each pool. No amounts are budgeted in this category as Watermaster is unable to determine what the overproduction will be at year, if any. Replenishment water is a "pass-thru" expense meaning all amounts overproduced by an agency are billed to them at the rate Watermaster pays for the cost of the water, plus fees.
4210	App Pool Replenishment Assessments	Certain Appropriators under the Judgment have 15% of the cost of replenishment water required by their group and 85% of the cost is paid by the appropriator overproducing water in the prior year. Other Appropriators have the obligation to pay 100% of the costs of replacing any overproduced water.
4211	15% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4212	85% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4213	100% Net Assessments	Costs levied against those subject to 100% assessments for replacing water.
4216	Interest Income	Cumulative Unmet Replenishment Obligation (CURO).
4220	Non-Ag Pool Replenishment	Non-Ag members (primarily industrial producers) are required to replace any water produced which exceeds their assigned water rights.
4225	Interest Income	The interest income from LAIF allocated as a percentage of the amount of replenishment water.
4226	LAIF Fair Market Value	The annual adjustment (as required by the auditors) as of June 30 of the Fair Market Value adjustment of any funds invested in LAIF.
4613	Stored Water Sales	Sale of stored Non-Ag water to the Appropriators.
4614	MWD Direct Water Sales	Purchase of water directly from MWD.
4615	Exhibit "G" Non-Ag Pool Water Sales	Purchase of Exhibit "G" Non-Ag Pool Stored Water by the Appropriators.
5010	Groundwater Recharge	Costs of Replenishment or Supplemental Water.
5011	Replenishment Water - Other	Costs of Replenishment or Supplemental Water.
5011.6	Replenishment Water	Covers the costs of purchasing replenishment water from MWD.
5017	IEUA Surcharges	Inland Empire Utilities Agencies charges a fee for water delivered.
5105	Purchase of Non-Ag Pool Water	The cost to purchase Non-Ag Pool Water.
5107	Exhibit "G" Non-Ag Pool Water	The cost to purchase Exhibit "G" Non-Ag Pool Stored Water.
9251	Other Post Employment Benefits	The accrued cost of Other Post Employment Benefits (OPEB).
9996	Refund - Excess Reserves - Approp. Pool	The return of any excess cash reserves to the Appropriative Pool at the time the Assessment invoices are generated.
9997	Refund - Excess Reserves - Non-Ag Pool	The return of any excess cash reserves to the Non-Agricultural Pool at the time the Assessment invoices are generated.
9998	Refund - Recharge Debt - Approp. Pool	The return of any excess cash reserves related to the recharge debt payments to the Appropriative Pool at the time the Assessment invoices are generated.

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION
FISCAL YEAR 2017/18
INCLUDES "10% ADMINISTRATIVE AND 15% OBMP/PROJECT OPERATING RESERVES"**

PRODUCTION BASIS

2015/16 Production & Exchanges in Acre-Feet (Actuals)
2016/17 Production & Exchanges in Acre-Feet (Projected)

BUDGET

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

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Less: SB 222 Fund Use²

Subtotal: CASH DEMAND AFTER SB 222 FUND USE

Add: OPERATING RESERVE

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

Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments³

FUNDS REQUIRED TO BE ASSESSED

Proposed Assessments

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

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

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

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

	FY 2016/17 BUDGET	FY 2017/18 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
			119,475,939	89,906,000	75.250%	26,167,031	21.902%	3,402,908	2.848%
			120,999,775	88,534,253	73.169%	28,471,970	23.531%	3,993,552	3.300%
				General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
Administration, Advisory Committee & Watermaster Board ¹	\$1,938,787	\$2,043,498	\$2,043,498	\$1,495,206		\$480,847		\$67,445	
OBMP & Implementation Projects ¹	5,109,883	6,305,824	6,305,824		4,613,905		1,483,798		208,121
General Admin & OBMP Assessments	\$7,048,670	\$8,349,322	8,349,322	1,495,206	4,613,905	480,847	1,483,798	67,445	208,121
TOTAL BUDGET			8,349,322	1,495,206	4,613,905	480,847	1,483,798	67,445	208,121
Less: Budgeted Interest Income	(19,891)	(39,906)	(39,906)		(29,199)		(9,390)		(1,317)
Less: Contributions from Outside Agencies	(158,923)	(191,626)	(191,626)		(140,211)		(45,091)		(6,325)
Subtotal: CASH DEMAND	6,869,856	8,117,790	8,117,790	1,495,206	4,444,495	480,847	1,429,317	67,445	200,479
Less: SB 222 Fund Use ²	(158,251)	0	0		0		0		0
Subtotal: CASH DEMAND AFTER SB 222 FUND USE	6,711,605	8,117,790	8,117,790	1,495,206	4,444,495	480,847	1,429,317	67,445	200,479
Add: OPERATING RESERVE									
Administrative (10%) 10%	193,879	204,350	204,350	149,521		48,085		6,744	
OBMP (15%) 15%	766,482	945,874	945,874		692,086		222,570		31,218
Subtotal: OPERATING RESERVE	960,361	1,150,223	1,150,224	149,521	692,086	48,085	222,570	6,744	31,218
Less: Cash Balance On Hand Available for Assessments ³	(960,361)	(1,150,223)	(1,150,223)	(205,983)	(635,623)	(66,243)	(204,412)	(9,291)	(28,671)
FUNDS REQUIRED TO BE ASSESSED	\$6,711,605	\$8,117,790	\$8,117,790	\$1,438,744	\$4,500,957	\$462,689	\$1,447,475	\$64,898	\$203,026
Proposed Assessments									
General Administration/OBMP Assessments (Minimum \$5.00 Per Producer)		A	Per Acre-Foot	\$16.25	\$50.84	\$16.25	\$50.84	\$16.25	\$50.84
Grand Total					\$67.09		\$67.09		\$67.09
Prior Year Assessments, (Actuals) Information Only		B	Per Acre-Foot	\$16.23	\$39.95	\$16.23	\$39.95	\$16.23	\$39.95
Grand Total					\$56.18		\$56.18		\$56.18
Variance Between Proposed Assessments and Prior Year Assessments		A - B		\$0.02	\$10.89	\$0.02	\$10.89	\$0.02	\$10.89
Grand Total					\$10.91		\$10.91		\$10.91
Estimated Assessment as of "Approved" Budget May 26, 2016, Information Only				\$15.01	\$40.17	\$15.01	\$40.17	\$15.01	\$40.17
Grand Total					\$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.