



CHINO BASIN WATERMASTER
APPROVED BUDGET FY 2018/19
MAY 24, 2018

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2018/19**

	FY 2016/17 June Actual	FY 2017/18 December Actual	FY 2017/18 Approved Budget	FY 2017/18 Amended Budget	FY 2018/19 Original Budget	FY 2018/19 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$159,631	\$193,622	\$191,626	\$191,626	\$167,712	\$167,712	(\$23,914)	(12.5)%
4110 Appropriative Pool Assessments	9,946,419	8,407,584	11,279,242	11,279,242	8,224,228	8,301,750	(2,977,492)	(26.4)%
4120 Non-Agricultural Pool Assessments	251,175	360,243	327,924	327,924	350,816	353,795	25,871	7.9%
4730 Prorated Interest Income	76,955	51,480	39,906	39,906	63,968	63,968	24,062	60.3%
4900 Miscellaneous Income	0	0	0	0	0	0	-	0.0%
Total Income	10,434,180	9,012,928	11,838,698	11,838,698	8,806,725	8,887,225	(2,951,473)	(24.9)%
Administrative Expenses								
6010 Salary Costs	1,027,972	574,843	1,022,564	1,022,564	1,062,695	1,062,695	40,131	3.9%
6020 Office Building Expense	100,356	50,366	112,913	112,913	112,399	112,399	(514)	(0.5)%
6030 Office Supplies & Equip.	24,029	10,347	28,850	28,850	52,850	52,850	24,000	83.2%
6040 Postage & Printing Costs	55,350	18,323	45,693	45,693	47,142	47,142	1,449	3.2%
6050 Information Services	137,923	69,567	152,912	152,912	151,656	151,656	(1,256)	(0.8)%
6060 WM Special Contract Services	62,189	41,832	68,000	68,000	37,625	37,625	(30,375)	(44.7)%
6070 Watermaster Legal Services	365,521	164,439	176,075	176,075	156,015	156,015	(20,060)	(11.4)%
6080 Insurance Expense	27,467	26,412	29,768	29,768	30,315	30,315	547	1.8%
6110 Dues and Subscriptions	21,112	19,825	24,885	24,885	34,590	34,590	9,705	39.0%
6150 Field Supplies & Equipment	1,166	0	1,450	1,450	1,550	1,550	100	6.9%
6170 Travel & Transportation	17,587	8,830	47,469	47,469	24,170	24,170	(23,299)	(49.1)%
6190 Conferences & Seminars	24,067	16,247	37,428	37,428	37,857	37,857	429	1.1%
6200 Advisory Committee Expenses	39,243	12,730	43,908	43,908	47,539	47,539	3,631	8.3%
6300 Watermaster Board Expenses	158,172	65,913	175,546	175,546	178,980	178,980	3,434	2.0%
8300 Appropriative Pool Administration	142,854	59,946	137,642	137,642	140,552	140,552	2,910	2.1%
8400 Agricultural Pool Administration	366,436	178,627	373,503	373,503	374,654	374,654	1,151	0.3%
8500 Non-Agricultural Pool Administration	98,748	39,179	108,507	108,507	109,837	109,837	1,330	1.2%
9400 Depreciation Expense	5,841	0	0	0	0	0	0	0.0%
9500 Allocated G&A Expenditures	(190,736)	(79,261)	(403,615)	(403,615)	(419,223)	(419,223)	(15,608)	(3.9)%
Total Administrative Expenses	2,485,295	1,278,165	2,183,499	2,183,499	2,181,203	2,181,203	(2,295)	(0.1)%
General OBMP Expenditures								
6900 Optimum Basin Mgmt Program	1,670,601	544,421	1,284,844	1,284,844	2,152,735	2,152,735	867,891	67.5%
6950 Cooperative Efforts	0	0	0	0	0	0	0	0.0%
9501 Allocated G&A Expenditures	36,369	14,872	84,298	84,298	120,532	120,532	36,234	43.0%
Total General OBMP Expenses	1,706,970	559,292	1,369,142	1,369,142	2,273,267	2,273,267	904,125	66.0%
OBMP Implementation Projects								
7101 Production Monitoring	61,734	24,261	54,742	54,742	64,875	64,875	10,133	18.5%
7102 Meter Installation/Maintenance	764	0	68,072	68,072	380,107	380,107	312,035	458.4%
7103 Groundwater Quality Monitoring	189,478	153,168	314,051	314,051	324,329	324,329	10,278	3.3%
7104 Groundwater Level Monitoring	209,112	148,294	307,320	307,320	333,553	333,553	26,233	8.5%
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%
7107 Ground Level Monitoring	225,447	56,821	286,714	358,729	321,499	321,499	(37,230)	(10.4)%
7108 Hydraulic Control Monitoring Program	578,577	52,756	112,504	112,504	120,704	120,704	8,200	7.3%

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7109 Recharge & Well Monitoring Program	9,478	8,869	23,377	23,377	25,248	25,248	1,871	8.0%
7200 OBMP Pgm Element 2 - Comp Recharge	1,103,342	629,543	1,324,086	1,324,086	1,253,937	1,334,437	10,351	0.8%
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	441	0	32,657	32,657	32,934	32,934	277	0.8%
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	328,594	146,084	1,643,113	1,643,113	300,467	300,467	(1,342,646)	(81.7)%
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	19,668	107,814	215,016	215,016	187,778	187,778	(27,238)	(12.7)%
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	50,330	310,895	230,213	550,414	127,048	127,048	(423,366)	(76.9)%
7700 Inactive Well Protection Program	0	0	500	500	500	500	0	0.0%
7690 Recharge Improvement Debt & Projects	1,484,271	774,927	3,354,375	3,354,375	580,585	580,585	(2,773,790)	(82.7)%
9502 Allocated G&A Expenditures	154,367	64,389	319,318	319,318	298,691	298,691	(20,627)	(6.5)%
Total OBMP Implementation Projects	4,415,603	2,477,821	8,286,058	8,678,274	4,352,255	4,432,755	(4,245,519)	(48.9)%
Total Expenses	8,607,868	4,315,279	11,838,698	12,230,914	8,806,725	8,887,225	(3,343,689)	(27.3)%
Net Ordinary Income	1,826,312	4,697,649	0	(392,216)	0	0	392,216	0.0%
Other Income								
4225 Interest Income	(6,299)	792	0	0	0	0	0	0.0%
4210 Approp Pool-Replenishment	959,064	851,066	0	0	0	0	0	0.0%
4220 Non-Ag Pool-Replenishment	15,798	7,451	0	0	0	0	0	0.0%
4600 Groundwater Sales	570,000	0	0	0	0	0	0	0.0%
Total Other Income	1,538,563	859,310	0	0	0	0	0	0.0%
Other Expense								
5010 Groundwater Recharge	3,539,432	0	0	0	0	0	0	0.0%
5100 Other Water Purchases	581,541	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	122,102							
9990 Excess Reserve Refunds	190,522	78,397	0	0	0	0	0	0.0%
Total Other Expense	4,433,597	78,397	0	0	0	0	0	0.0%
9900 To / (From) Reserves	(1,068,722)	0	0	(392,216)	0	0	392,216	0.0%
Net Other Income	(1,826,312)	780,913	0	392,216	0	0	(392,216)	0.0%
Net Income	\$0	\$5,478,562	\$0	\$0	\$0	\$0	\$0	0.0%

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2018/19**

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Ordinary Income							
Income							
4000 Mutual Agency Revenue							
4013 Local Agency Contributions - Blomquist Update	\$0	\$30,000	\$30,000	\$30,000	\$0	\$0	(\$30,000)
4040 Cooperative Agreement - MWD	159,631	163,622	161,626	161,626	167,712	167,712	6,086
Total 4000 Mutual Agency Revenue	159,631	193,622	191,626	191,626	167,712	167,712	(23,914)
4110 Appropriative Pool Assessments							
4111 Administrative Assessment	1,459,174	1,483,313	1,438,746	1,438,746	1,412,391	1,412,209	(26,537)
4111.2 OBMP Assessment	3,591,745	4,409,627	4,500,957	4,500,957	4,223,118	4,281,023	(219,934)
4111.3 App Pool - Special Assessment	90,757	75,000	75,000	75,000	75,000	75,000	0
4112 Ag Pool Reallocation - Administrative	424,624	484,398	462,689	462,689	484,490	484,427	21,738
4113 Ag Pool Reallocation - OBMP	1,045,319	1,439,871	1,447,475	1,447,475	1,448,644	1,468,507	21,032
4115 Recharge Improvements	2,869,600	0	2,839,000	2,839,000	0	0	(2,839,000)
4116 Recharge Debt Payment	465,200	515,375	515,375	515,375	580,585	580,585	65,210
Total 4110 Appropriative Pool Assessments	9,946,419	8,407,584	11,279,242	11,279,242	8,224,228	8,301,750	(2,977,492)
4120 Non-Agricultural Pool Assessments							
4123 Administrative Assessment	55,229	75,574	64,898	64,898	72,885	72,876	7,978
4123.3 Non-Ag Pool - Special Assessment	60,000	60,000	60,000	60,000	60,000	60,000	0
4124 OBMP Assessment	135,946	224,669	203,026	203,026	217,931	220,919	17,893
Total 4120 Non-Agricultural Pool Assessments	251,175	360,243	327,924	327,924	350,816	353,795	25,871
4730 Prorated Interest Income							
4713 Interest Income-Other	7	42	0	0	0	0	0
4731 Interest - Agricultural Pool	3,604	2,786	3,125	3,125	5,025	5,025	1,900
4732 Interest - Appropriative Pool	72,602	48,365	36,250	36,250	58,290	58,290	22,040
4733 Interest - Non-Agricultural Pool	741	287	531	531	653	653	122
Total 4730 Prorated Interest Income	76,955	51,480	39,906	39,906	63,968	63,968	24,062
4900 Miscellaneous Income							
	0	0	0	0	0	0	0
Total Income	10,434,180	9,012,928	11,838,698	11,838,698	8,806,725	8,887,225	(2,951,473)
Administrative Expenses							
6010 Salary Costs							
6011 WM Staff Salaries & Payroll Burden	952,749	527,628	966,354	966,354	993,161	993,161	26,807
6011.1 WM Staff - Overtime	14,584	5,991	0	0	0	0	0
6011.4 457(f) NQDC Plan	25,399	18,310	23,710	23,710	37,034	37,034	13,324
6012 Payroll Services	4,238	2,178	4,500	4,500	4,500	4,500	0
6013 Human Resources Services	0	1,710	6,000	6,000	6,000	6,000	0
6015 Miscellaneous Payments	60,189	0	0	0	0	0	0
6016 New Employee Search Costs	3,032	0	1,000	1,000	1,000	1,000	0
6017 Temporary Services	0	0	21,000	21,000	21,000	21,000	0

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6017.2 Office Specialist Services	0	0	0	0	0	0	0
Subtotal Wages	1,060,190	555,817	1,022,564	1,022,564	1,062,695	1,062,695	40,131
6018 Fringe Benefits	517,230	301,598	618,647	618,647	655,983	655,983	37,336
60199 Payroll Burden Allocated	(549,449)	(282,572)	(618,647)	(618,647)	(655,983)	(655,983)	(37,336)
Total 6010 Salary Costs	1,027,972	574,843	1,022,564	1,022,564	1,062,695	1,062,695	40,131
6020 Office Building Expense							
6021 Office Lease	77,142	39,169	79,113	79,113	81,099	81,099	1,986
6022 Telephone	10,226	5,470	12,276	12,276	12,276	12,276	0
6024 Building Repairs & Maintenance	12,989	5,727	16,524	16,524	16,524	16,524	0
6026 Security Services	0	0	2,500	2,500	0	0	(2,500)
6027 Other Building Expense	0	0	2,500	2,500	2,500	2,500	0
Total 6020 Office Building Expense	100,356	50,366	112,913	112,913	112,399	112,399	(514)
6030 Office Supplies & Equip.							
6031.1 Copy Paper	1,606	67	1,500	1,500	1,500	1,500	0
6031.7 Other Office Supplies	16,155	4,685	18,600	18,600	15,600	15,600	(3,000)
6036 Minor Office Furniture	0	524	1,000	1,000	27,000	27,000	26,000
6038 Other Office Equipment	0	1,414	0	0	1,000	1,000	1,000
6039.1 Banking Service Charges	5,188	2,501	5,400	5,400	5,400	5,400	0
6141.1 Meeting Supplies	29	0	450	450	450	450	0
6141.3 Admin Meetings	977	1,157	1,200	1,200	1,200	1,200	0
6147 Other Admin Expenses	73	0	700	700	700	700	0
Total 6030 Office Supplies & Equip.	24,029	10,347	28,850	28,850	52,850	52,850	24,000
6040 Postage & Printing Costs							
6042 Postage - General	2,079	2,453	5,000	5,000	5,000	5,000	0
6043.1 Ricoh Lease Fee	36,949	15,322	31,648	31,648	32,272	32,272	624
6043.2 Ricoh Usage & Maintenance Fee	1,099	0	1,650	1,650	1,250	1,250	(400)
6043.3 Ricoh Property Tax Fees	346	7	450	450	450	450	0
6044 Postage Meter Lease	2,018	437	1,895	1,895	1,620	1,620	(275)
6045 Outside Printing	10,955	0	4,500	4,500	3,000	3,000	(1,500)
6046 Legal Publications/Transcription Services	1,905	105	550	550	3,550	3,550	3,000
Total 6040 Postage & Printing Costs	55,350	18,323	45,693	45,693	47,142	47,142	1,449
6050 Information Services							
6052.1 Park Place Computer Solutions	0	0	0	0	0	0	0
6052.2 Applied Computer Technologies	42,772	22,385	42,000	42,000	42,000	42,000	0
6052.4 IT Managed Services	45,109	30,386	55,240	55,240	49,536	49,536	(5,704)
6052.5 IT Data Backup/Storage Services	7,821	4,752	10,800	10,800	10,800	10,800	0
6052.6 IT Professional Services/Projects	5,057	320	1,920	1,920	1,920	1,920	0
6053 Internet Expenses (T1 Lines)	12,619	6,293	14,952	14,952	14,400	14,400	(552)
6054 Computer Software	11,398	4,263	12,000	12,000	12,000	12,000	0

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6055 Computer Hardware	13,148	1,169	15,000	15,000	20,000	20,000	5,000
6057 Computer Maintenance	0	0	1,000	1,000	1,000	1,000	0
Total 6050 Information Services	137,923	69,567	152,912	152,912	151,656	151,656	(1,256)
6060 WM Special Contract Services							
6061.3 Rauch	44,926	19,465	20,000	20,000	20,400	20,400	400
6061.5 Court Filing Services	4,695	1,183	3,600	3,600	3,600	3,600	0
6061.6 Blomquist Report - Update	0	15,000	30,000	30,000	0	0	(30,000)
6062 Audit Services	12,568	6,184	14,400	14,400	13,625	13,625	(775)
Total 6060 WM Special Contract Services	62,189	41,832	68,000	68,000	37,625	37,625	(30,375)
6070 Watermaster Legal Services							
6071 BHFS Legal Services - Court Coordination	11,952	14,843	41,250	41,250	43,700	43,700	2,450
6072 BHFS Legal Services - Rules & Regulations	11,353	1,448	15,175	15,175	10,825	10,825	(4,350)
6073 BHFS Legal Services - Personnel Matters	114,914	5,051	25,000	25,000	9,900	9,900	(15,100)
6074 BHFS Legal Services - Interagency Issues	0	0	30,600	30,600	35,640	35,640	5,040
6077 BHFS Legal Services - Party Status Maintenance	186	8,446	28,700	28,700	18,150	18,150	(10,550)
6078 BHFS Legal Services - Miscellaneous	227,117	134,652	35,350	35,350	37,800	37,800	2,450
6078.12 BHFS Legal Services - CCG Motion	0	0	0	0	0	0	0
Total 6070 Watermaster Legal Services	365,521	164,439	176,075	176,075	156,015	156,015	(20,060)
6080 Insurance Expense							
6085 Business Insurance Package	27,467	26,412	29,512	29,512	30,059	30,059	547
6086 Position Bond Insurance	0	0	256	256	256	256	0
Total 6080 Insurance Expense	27,467	26,412	29,768	29,768	30,315	30,315	547
6110 Dues and Subscriptions							
6111 Membership Dues	20,150	19,260	23,985	23,985	33,690	33,690	9,705
6112 Subscriptions/Publications	962	565	900	900	900	900	0
Total 6110 Dues and Subscriptions	21,112	19,825	24,885	24,885	34,590	34,590	9,705
6150 Field Supplies & Equipment							
6151 Small Tools & Equipment	300	0	450	450	350	350	(100)
6152 Safety Shoes	56	0	200	200	400	400	200
6154 Uniforms	810	0	800	800	800	800	0
Total 6150 Field Supplies & Equipment	1,166	0	1,450	1,450	1,550	1,550	100
6170 Travel & Transportation							
6171.1 GM Vehicle Allowance	7,200	3,682	8,400	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	4,800	2,400	4,800	4,800	9,600	9,600	4,800
6173 Airfare/Mileage	1,558	1,310	1,450	1,450	1,450	1,450	0
6174 Public Transportation	137	30	120	120	120	120	0
6175 Vehicle Fuel	1,920	1,067	1,800	1,800	2,100	2,100	300
6177 Vehicle Repairs & Maintenance	1,972	340	2,500	2,500	2,500	2,500	0

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6179 Vehicle Purchase(s)	0	0	28,399	28,399	0	0	(28,399)
Total 6170 Travel & Transportation	17,587	8,830	47,469	47,469	24,170	24,170	(23,299)
6190 Conferences & Seminars							
6191 Conferences - General	3,487	2,144	9,300	9,300	9,300	9,300	0
6192 Training/Seminars/Continuing Education	1,150	663	4,500	4,500	4,500	4,500	0
6193 Employee Training & Development	16,256	8,137	16,428	16,428	16,857	16,857	429
6193.2 Conferences - Registration Fee	3,174	5,304	7,200	7,200	7,200	7,200	0
Total 6190 Conferences & Seminars	24,067	16,247	37,428	37,428	37,857	37,857	429
6200 Advisory Committee Expenses							
6201 WM Staff Salaries	24,255	8,346	24,708	24,708	25,259	25,259	551
6212 Meeting Expense	0	30	500	500	500	500	0
6275 BHFS Legal - Advisory Committee Meeting	14,989	4,354	18,700	18,700	21,780	21,780	3,080
Total 6200 Advisory Committee Expenses	39,243	12,730	43,908	43,908	47,539	47,539	3,631
6300 Watermaster Board Expenses							
6301 WM Staff Salaries	34,493	14,802	37,863	37,863	40,422	40,422	2,559
6311 Board Member Compensation	26,125	12,000	28,500	28,500	28,500	28,500	0
6312 Meeting Expense	7,138	4,364	6,500	6,500	6,500	6,500	0
6313 Board Member Expenses	0	468	300	300	300	300	0
6375 BHFS Legal - Board Meeting	67,307	34,280	77,220	77,220	77,220	77,220	0
6375.1 BHFS Legal - Board Workshop(s)	23,109	0	11,163	11,163	12,038	12,038	875
6375.2 Board Workshop(s) Expenses - Misc.	0	0	14,000	14,000	14,000	14,000	0
Total 6300 WM Board Expenses	158,172	65,913	175,546	175,546	178,980	178,980	3,434
8300 Appropriative Pool Administration							
8301 WM Staff Salaries	31,990	18,809	33,842	33,842	37,577	37,577	3,735
8312 Meeting Expenses	736	415	750	750	750	750	0
8367 Appropriative Pool - Legal Services	90,757	33,552	75,000	75,000	75,000	75,000	0
8375 BHFS Legal - Approp. Pool Meeting	19,372	7,170	28,050	28,050	27,225	27,225	(825)
Total 8300 Appropriative Pool Administration	142,854	59,946	137,642	137,642	140,552	140,552	2,910
8400 Agricultural Pool Administration							
8401 WM Staff	26,376	9,121	29,853	29,853	31,829	31,829	1,976
8411 Compensation	2,025	275	2,700	2,700	2,700	2,700	0
8412 Meeting Expenses	1,103	258	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	296,353	144,720	205,000	205,000	205,000	205,000	0
8467.1 Frank B & Associates	0	0	0	0	0	0	0
8467.2 Legal - Plumes/Other Issues	0	0	0	0	0	0	0
8470 Ag Pool Meeting Attendance - Special Compensation	20,475	5,225	22,200	22,200	22,200	22,200	0
8471 Ag Pool Special Projects	0	11,153	85,000	85,000	85,000	85,000	0
8475 BHFS Legal - Ag. Pool Meeting	19,559	7,818	28,050	28,050	27,225	27,225	(825)
8485 Ag Pool - Misc. Expense - Ag Fund	546	57	400	400	400	400	0

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DETAIL BUDGET FY 2018/19**

	FY 2016/17 June Actual	FY 2017/18 December Actual	FY 2017/18 Approved Budget	FY 2017/18 Amended Budget	FY 2018/19 Original Budget	FY 2018/19 Approved Budget	Approved vs. Amended
Total 8400 Agricultural Pool Administration	366,436	178,627	373,503	373,503	374,654	374,654	1,151
8500 Non-Agricultural Pool Administration							
8501 WM Staff	17,238	7,358	19,557	19,557	21,712	21,712	2,155
8512 Meeting Expense	357	174	900	900	900	900	0
8567 Non-Ag Legal Service	63,206	24,477	60,000	60,000	60,000	60,000	0
8575 BHFS Legal - Non-Ag. Pool Meeting	17,947	7,170	28,050	28,050	27,225	27,225	(825)
Total 8500 Non-Agricultural Pool Administration	98,748	39,179	108,507	108,507	109,837	109,837	1,330
9400 Depreciation Expense	5,841	0	0	0	0	0	0
9500 Allocated G&A Expenditures	(190,736)	(79,261)	(403,615)	(403,615)	(419,223)	(419,223)	(15,608)
Total Administrative Expenses	2,485,295	1,278,165	2,183,499	2,183,499	2,181,203	2,181,203	(2,295)
General OBMP Expenses							
6900 Optimum Basin Mgmt Program							
6901 OBMP - WM Staff	68,725	25,969	91,832	91,832	140,931	140,931	49,099
6903 OBMP - SAWPA Group	18,415	0	12,254	12,254	6,742	6,742	(5,512)
6906 OBMP - Engineering	31,938	12,872	29,164	29,164	34,768	34,768	5,604
6906.1 OBMP - Watermaster Model Application	284,449	42,867	59,164	59,164	58,544	58,544	(620)
6906.15 Integrated Model Mtgs/Technical Review-IEUA Cost Share	0	0	0	0	19,960	19,960	19,960
6906.21 OBMP - State of the Basin Report	136,310	0	0	0	158,422	158,422	158,422
6906.22 OBMP - Water Rights Compliance Reporting	10,600	10,489	25,528	25,528	25,650	25,650	122
6906.23 OBMP - SGMA Reporting Requirements	24,074	17,899	24,392	24,392	13,500	13,500	(10,892)
6906.24 OBMP - Compliance with SB 88 and SWRCB	37,784	0	7,012	7,012	8,092	8,092	1,080
6906.25 OBMP - Assessment of Cultural Conditions-SYRA	0	0	0	0	0	0	0
6906.26 OBMP - 2019 OBMP Update	0	0	0	0	158,872	158,872	158,872
6906.27 HCP Mtgs./Technical Review-IEUA Cost Share	0	0	0	0	17,810	17,810	17,810
6906.28 Agriculture Production and Estimation	0	0	0	0	22,452	22,452	22,452
6906.31 OBMP - Pool, Advisory, Board Meetings	106,435	32,654	96,950	96,950	97,962	97,962	1,012
6906.32 OBMP - Other General Meetings	97,605	49,049	36,381	36,381	81,093	81,093	44,712
6906.71 OBMP - Data Requests - CBWM GM/Staff	185,611	85,648	109,440	109,440	100,044	100,044	(9,396)
6906.72 OBMP - Data Requests - Non CBWM Staff	42,972	9,900	31,752	31,752	32,348	32,348	596
6906.73 OBMP - Safe Yield Recalculation	0	0	0	0	406,884	406,884	406,884
6906.74 OBMP - Material Physical Injury Requests	17,789	16,273	70,000	70,000	71,967	71,967	1,967
6906.81 OBMP - Prepare the Annual Reports	70,610	15,770	20,000	20,000	19,498	19,498	(502)
6906.82 OBMP - Support for the Assessment Package	0	0	0	0	0	0	0
6906.9 OBMP - 2018 RMPU Recharge Master Update	0	51,821	65,000	65,000	54,396	54,396	(10,604)
6907 OBMP - Legal							
6907.31 Archibald South Plume	996	0	24,500	24,500	13,125	13,125	(11,375)
6907.32 Chino Airport Plume	498	0	24,500	24,500	13,125	13,125	(11,375)
6907.33 Desalter/Hydraulic Control	0	0	21,525	21,525	23,625	23,625	2,100
6907.34 Santa Ana River Water Rights	10,285	17,263	26,200	26,200	16,275	16,275	(9,925)

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6907.36 Santa Ana River Habitat	26,692	9,630	69,300	69,300	43,300	43,300	(26,000)
6907.38 Reg. Water Quality Control Board	1,415	4,605	14,350	14,350	15,750	15,750	1,400
6907.39 Recharge Master Plan	32,274	1,889	86,400	86,400	47,400	47,400	(39,000)
6907.40 Storage Agreements	125,458	31,868	173,600	173,600	92,400	92,400	(81,200)
6907.41 Prado Basin Habitat Sustainability	20,863	2,437	15,200	15,200	16,250	16,250	1,050
6907.42 Safe Yield Recalculation	244,624	94,154	69,200	69,200	114,000	114,000	44,800
6907.44 SGMA Compliance	63,200	9,080	43,200	43,200	78,900	78,900	35,700
6907.45 OBMP Update	0	0	0	0	108,200	108,200	108,200
6907.9 WM Legal Counsel - Unanticipated	0	0	29,500	29,500	31,950	31,950	2,450
6909.1 OBMP Meetings	2,713	892	1,500	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	1,697	1,391	2,000	2,000	2,000	2,000	0
6909.6 OBMP - Other Expense-Misc.	6,570	0	5,000	5,000	5,000	5,000	0
6910 WEI Support for IEUA							
6910.10 IRP Groundwater Modeling-WEI	0	0	0	0	0	0	0
6910.11 WEI Support-Grant Funding-RMPU	5,002	0	0	0	0	0	0
6910.12 WEI Support-Stormwater Recharge	0	0	0	0	0	0	0
6910.13 IEUA-San Sevaine Improvement Project	792	0	0	0	0	0	0
6910.14 Truing-Up 2013 RMPU Estimates	85,059	0	0	0	0	0	0
6910.15 WEI Support-HCP Modeling	17,999	0	0	0	0	0	0
6910.20 RMPU-MPI Analysis	99,539	0	0	0	0	0	0
6910.50 WEI Support For IEUA-Billings	(208,391)	0	0	0	0	0	0
Total 6900 Optimum Basin Mgmt Program	1,670,601	544,421	1,284,844	1,284,844	2,152,735	2,152,735	867,891
Total 6950 Cooperative Efforts	0	0	0	0	0	0	0
9501 Allocated G&A Expenditures	36,369	14,872	84,298	84,298	120,532	120,532	36,234
Total General OBMP Expenses	1,706,970	559,292	1,369,142	1,369,142	2,273,267	2,273,267	904,125
7000 OBMP Implementation Projects							
<i>7100 OBMP Pgm Element 1 - Comp Monitoring Program</i>							
7101 Production Monitoring							
7101.1 Production Monitoring - WM Staff	60,984	23,886	53,992	53,992	64,095	64,095	10,103
7101.4 Production Monitoring - Computer Services	750	375	750	750	780	780	30
Total 7101 Production Monitoring	61,734	24,261	54,742	54,742	64,875	64,875	10,133
7102 Meter Installation/Maintenance							
7102.1 Meter - WM Staff	764	0	10,197	10,197	18,657	18,657	8,460
7102.5 Meter - Repair & Maintenance	0	0	4,400	4,400	4,400	4,400	0
7102.65 Meter - New Meters/Installation/Retrofit	0	0	20,000	20,000	175,400	175,400	155,400
7102.7 Meter - Meters (Labor)	0	0	9,600	9,600	0	0	(9,600)
7102.8 Meter - Calibration & Testing	0	0	23,875	23,875	181,650	181,650	157,775
Total 7102 Meter Installation/Maintenance	764	0	68,072	68,072	380,107	380,107	312,035

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7103 Groundwater Quality Monitoring							
7103.1 Grdwtr Quality - WM Staff	33,555	15,611	55,574	55,574	71,806	71,806	16,232
7103.3 Grdwtr Quality - Engineering Services	106,961	96,594	193,714	193,714	199,243	199,243	5,529
7103.4 Grdwtr Quality - Contract Services	853	0	3,400	3,400	3,400	3,400	0
7103.5 Grdwtr Quality - Laboratory Services	45,620	38,825	58,653	58,653	38,820	38,820	(19,833)
7103.6 Grdwtr Quality - Supplies	538	1,163	1,960	1,960	8,960	8,960	7,000
7103.7 Grdwtr Quality - Computer Services	1,951	975	750	750	2,100	2,100	1,350
Total 7103 Groundwater Quality Monitoring	189,478	153,168	314,051	314,051	324,329	324,329	10,278
7104 Groundwater Level Monitoring							
7104.1 Grdwtr Level - WM Staff	57,215	23,825	40,022	40,022	63,475	63,475	23,453
7104.3 Grdwtr Level - Engineering Services	145,804	123,626	237,548	237,548	240,328	240,328	2,780
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	0	500	500	500	500	0
7104.6 Grdwtr Level - Supplies	645	0	2,250	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	0	0	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	0	0	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	5,449	843	8,000	8,000	8,000	8,000	0
Total 7104 Groundwater Level Monitoring	209,112	148,294	307,320	307,320	333,553	333,553	26,233
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	472	253	0	0	5,290	5,290	5,290
7107.2 Ground Level - Engineering Services	47,058	13,814	48,795	48,795	71,789	73,421	24,626
7107.3 Ground Level - SAR Imagery	85,000	12,000	86,608	86,608	86,632	85,000	(1,608)
7107.6 Ground Level - Contract Services	61,977	30,754	144,356	144,356	71,500	71,500	(72,856)
7107.62 Ground Level - Chino Hills ASR - Prior	29,286	0	0	0	0	0	0
7107.63 Ground Level - MVWD SCADA Reimbursement	0	0	0	72,015	0	0	(72,015)
7107.64 Ground Level - Pomona Monitoring	0	0	0	0	72,000	72,000	72,000
7107.7 Ground Level - Extensometer Installation	0	0	0	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	5,359	5,359	12,692	12,692	7,333
7107.9 Ground Level - Other	1,654	0	1,596	1,596	1,596	1,596	0
Total 7107 Ground Level Monitoring	225,447	56,821	286,714	358,729	321,499	321,499	(37,230)
7108 Hydraulic Control Monitoring							
7108.1 Hydraulic Control Monitoring - WM Staff	412	0	3,356	3,356	4,015	4,015	659
7108.11 Prado Basin Hyd. Cntrl - WM Staff	5,228	757	6,219	6,219	5,466	5,466	(753)
7108.3 Hydraulic Control Monitoring - Engineering Services	36,942	0	0	0	0	0	0

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7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	257,613	39,254	75,929	75,929	77,159	77,159	1,230
7108.32 Hydraulic Control Monitoring - Adaptive Mgmt Plan	0	0	0	0	0	0	0
7108.4 Hydraulic Control Monitoring - Laboratory Services	9,784	4,064	10,000	10,000	9,038	9,038	(962)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	41,668	8,680	12,000	12,000	15,026	15,026	3,026
7108.6 Hydraulic Control Monitoring - Contract Services	0	0	5,000	5,000	10,000	10,000	5,000
7108.7 Hydraulic Control Monitoring - Well Installation - PBHSP	0	0	0	0	0	0	0
7108.71 Prado Basin - Prior Year 50%	12,915	0	0	0	0	0	0
7108.72 Prado Basin - 50% Reimbursement	0	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	214,014	0	0	0	0	0	0
Total 7108 Hydraulic Control Monitoring	578,577	52,756	112,504	112,504	120,704	120,704	8,200
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	9,478	8,869	23,377	23,377	25,248	25,248	1,871
Total 7109 Recharge & Well Monitoring	9,478	8,869	23,377	23,377	25,248	25,248	1,871
7200 OBMP Pgm Element 2 - Comp Recharge							
7201 Comp Recharge - WM Staff	66,515	24,547	94,978	94,978	58,482	58,482	(36,496)
7202.2 Comp Recharge - Engineering Services	81,236	68,110	161,976	161,976	91,640	91,640	(70,336)
7202.3 Comp Recharge - Implementation	0	0	0	0	0	0	0
7204 Comp Recharge - Supplies	130	0	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	7,743	8,070	7,500	7,500	8,000	8,000	500
7206 Comp Recharge - Basin Program O&M	947,718	528,815	1,057,632	1,057,632	1,093,815	1,174,315	116,683
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,103,342	629,543	1,324,086	1,324,086	1,253,937	1,334,437	10,351
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter							
7301 OBMP - WM Staff	441	0	16,017	16,017	16,174	16,174	157
7303 OBMP - Engineering Services	0	0	9,640	9,640	9,760	9,760	120
7305 OBMP - Supplies	0	0	7,000	7,000	7,000	7,000	0
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	441	0	32,657	32,657	32,934	32,934	277
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
7401 OBMP - WM Staff	0	0	9,747	9,747	9,919	9,919	172
7402 OBMP - Engineering Services	122,300	53,108	103,290	103,290	104,910	104,910	1,620
7402.10 OBMP - Northwest MZ1 Area Project	206,294	92,977	1,507,576	1,507,576	173,138	173,138	(1,334,438)
7403 OBMP - Contract Services	0	0	20,000	20,000	10,000	10,000	(10,000)
7404 OBMP - Supplies	0	0	0	0	0	0	0
7405 OBMP - Other Expenses	0	0	2,500	2,500	2,500	2,500	0
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	328,594	146,084	1,643,113	1,643,113	300,467	300,467	(1,342,646)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
7501 OBMP - WM Staff	983	2,684	4,759	4,759	5,588	5,588	829
7501.1 OBMP - WM Staff (Plume)	0	0	5,338	5,338	4,925	4,925	(413)

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7502 OBMP - Engineering Services	18,685	60,069	79,113	79,113	87,912	87,912	8,799
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	0	45,062	125,806	125,806	89,353	89,353	(36,453)
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgm	19,668	107,814	215,016	215,016	187,778	187,778	(27,238)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
7601 OBMP - WM Staff	9,955	5,665	47,656	47,656	21,350	21,350	(26,306)
7602 OBMP - Engineering Services	28,629	305,012	182,207	502,408	105,348	105,348	(397,060)
7604 OBMP - Supplies	116	218	350	350	350	350	0
7625 Storage-OBMP PEIR-50/50 Split	22,501	0	0	0	0	0	0
7650 Invoicing to IEUA-50/50 Split	(10,871)	0	0	0	0	0	0
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	50,330	310,895	230,213	550,414	127,048	127,048	(423,366)
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	386,803	515,376	515,375	515,375	580,585	580,585	65,210
7690.15 RMPU Amendment (TO #1)	812,006	156,078	1,455,500	1,455,500	0	0	(1,455,500)
7690.16 East Decluz Basin (TO #1-1st Amendment)	2,846	0	0	0	0	0	0
7690.2 Turner Basin Recharge Improvement Project	0	0	0	0	0	0	0
7690.25 Victoria Basin Recharge Improvement Project	0	0	32,500	32,500	0	0	(32,500)
7690.3 Hickory Basin Recharge Improvement Project	0	0	0	0	0	0	0
7690.35 RP-3 Construction Project	0	0	325,000	325,000	0	0	(325,000)
7690.4 San Sevaine Recharge Improvement Project (TO #8)	107,831	19,262	0	0	0	0	0
7690.5 CB20 Turnout Noise Abatement Improvement Project	0	0	0	0	0	0	0
7690.61 GWR SCADA Upgrades (TO #4)	144,728	28,459	0	0	0	0	0
7690.62 SCADA Communication Upgrades (TO #3)	0	0	0	0	0	0	0
7690.7 Upper Santa Ana River Habitat Conservation Plan (TO #7)	0	17,774	0	0	0	0	0
7690.8 Lower Day Basin RMPU Improvements (TO #2)	30,057	37,979	1,026,000	1,026,000	0	0	(1,026,000)
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	1,484,271	774,927	3,354,375	3,354,375	580,585	580,585	(2,773,790)
9502 Allocated G&A Expenditures	154,367	64,389	319,318	319,318	298,691	298,691	(20,627)
Total OBMP Implementation Projects	4,415,603	2,477,821	8,286,058	8,678,274	4,352,255	4,432,755	(4,245,519)
Total General OBMP & Implementation Projects	6,122,572	3,037,114	9,655,200	10,047,416	6,625,522	6,706,022	(3,341,394)
Total Expenses	8,607,868	4,315,279	11,838,698	12,230,914	8,806,725	8,887,225	(3,343,689)
Net Ordinary Income	1,826,312.33	4,697,649	0	(392,216)	0	0	392,216

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Other Income							
4225 Interest Income							
4225 Interest Income	8,914	792	0	0	0	0	0
4226 LAIF Fair Market Value	(15,213)	0	0	0	0	0	0
Total 4225 Interest Income	(6,299)	792	0	0	0	0	0
Water Replenishment Assessments							
4210 Approp Pool-Replenishment							
4211 15% Gross Assessments	840	1,306	0	0	0	0	0
4212 85% Net Assessments	4,760	7,402	0	0	0	0	0
4213 100% Net Assessments	900,153	622,280	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	(63,324)	101,034	0	0	0	0	0
4217 Desalter Replenishment	116,635	119,043	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	959,064	851,066	0	0	0	0	0
4220 Non-Ag Pool-Replenishment							
4223 Net Replenishment	18,589	5,453	0	0	0	0	0
4224 CURO Adjustment	(2,790)	1,999	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	15,798	7,451	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	570,000	0	0	0	0	0	0
Total 4600 Groundwater Sales	570,000	0	0	0	0	0	0
Total Other Income	1,538,563	859,310	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	3,539,432	0	0	0	0	0	0
5017 IEUA Surcharges	0	0	0	0	0	0	0
Total 5010 Groundwater Recharge	3,539,432	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	11,541	0	0	0	0	0	0
5106 Tier Adjustment - Delivered Water	0	0	0	0	0	0	0

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5107 Exhibit "G" Non-Ag Pool Water	570,000	0	0	0	0	0	0
Total 5100 Other Water Purchases	581,541	0	0	0	0	0	0
9000 Other Expense							
9010 CalPERS SideFund Expense	0	0	0	0	0	0	0
Total 9000 Other Expense	0	0	0	0	0	0	0
9200 Interest Expense							
9200 Interest Expense	0	0	0	0	0	0	0
Total 9200 Interest Expense	0	0	0	0	0	0	0
9251 Other Post Employment Benefits							
9251 Other Post Employment Benefits	122,102	0	0	0	0	0	0
Total 9251 Other Post Employment Benefits	122,102	0	0	0	0	0	0
9990 Excess Reserve Refunds							
9996 Refund - Excess Reserves - Appropriative Pool	31,189	0	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	3,509	0	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	155,824	78,397	0	0	0	0	0
	190,522	78,397	0	0	0	0	0
Total Other Expense	4,433,597	78,397	0	0	0	0	0
9900 To / (From) Reserves	(1,068,722)	0	0	(392,216)	0	0	392,216
Net Other Income	(1,826,312)	780,913	0	392,216	0	0	(392,216)
Net Income	\$0	\$5,478,562	\$0	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER FY 2018/19 ACCOUNT VARIANCE ANALYSIS

	FY 2016/17 June Actual	FY 2017/18 December Actual	FY 2017/18 Approved Budget	FY 2017/18 Amended Budget	FY 2018/19 Original Budget	FY 2018/19 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended	
4000 Mutual Agency Revenue	\$ 159,631	\$ 193,622	\$ 191,626	\$ 191,626	\$ 167,712	\$ 167,712	\$ (23,914)	(12.5)%	Blomquist Update of \$30K not in FY 2018/19 but included in FY 2017/18
4110 Appropriative Pool Assessments	9,946,419	8,407,584	11,279,242	11,279,242	8,224,228	8,301,750	(2,977,492)	(26.4)%	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	251,175	360,243	327,924	327,924	350,816	353,795	25,871	7.9%	Function of budget divided by production estimates
4730 Prorated Interest Income	76,955	51,480	39,906	39,906	63,968	63,968	24,062	60.3%	Interest rates increasing over prior year
4900 Miscellaneous Income	0	0	0	0	0	0	-	0.0%	Miscellaneous interest not anticipated
Total Income	10,434,180	9,012,928	11,838,698	11,838,698	8,806,725	8,887,225	(2,951,473)	(24.9)%	
Administrative Expenses									
6010 Salary Costs	1,027,972	574,843	1,022,564	1,022,564	1,062,695	1,062,695	40,131	3.9%	Increased costs and allocation of payroll/burden to Administration
6020 Office Building Expense	100,356	50,366	112,913	112,913	112,399	112,399	(514)	(0.5)%	Office lease estimated with a 3% increase as of October 2018
6030 Office Supplies & Equip.	24,029	10,347	28,850	28,850	52,850	52,850	24,000	83.2%	Office furniture and cubicle replacements
6040 Postage & Printing Costs	55,350	18,323	45,693	45,693	47,142	47,142	1,449	3.2%	Reduction of printing costs for annual report
6050 Information Services	137,923	69,567	152,912	152,912	151,656	151,656	(1,256)	(0.8)%	IT managed services with Accent and scheduled desktop replacements
6060 WM Special Contract Services	62,189	41,832	68,000	68,000	37,625	37,625	(30,375)	(44.7)%	\$30K was in FY 2017/18 for updating Blomquist report (see Revenue above)
6070 Watermaster Legal Services	365,521	164,439	176,075	176,075	156,015	156,015	(20,060)	(11.4)%	Reduced legal services for Personnel Matters and Party Maintenance
6080 Insurance Expense	27,467	26,412	29,768	29,768	30,315	30,315	547	1.8%	Increase in budget based upon actual expenses for FY 2017/18
6110 Dues and Subscriptions	21,112	19,825	24,885	24,885	34,590	34,590	9,705	39.0%	Projected increase in ACWA membership, new CGC membership
6150 Field Supplies & Equipment	1,166	0	1,450	1,450	1,550	1,550	100	6.9%	No change from prior year
6170 Travel & Transportation	17,587	8,830	47,469	47,469	24,170	24,170	(23,299)	(49.1)%	Purchase of (1) F-150 in FY 2017/18. No vehicle purchase this year
6190 Conferences & Seminars	24,067	16,247	37,428	37,428	37,857	37,857	429	1.1%	Increase in ongoing training
6200 Advisory Committee Expenses	39,243	12,730	43,908	43,908	47,539	47,539	3,631	8.3%	Increased Watermaster staff time and BHFS costs
6300 Watermaster Board Expenses	158,172	65,913	175,546	175,546	178,980	178,980	3,434	2.0%	Increased Watermaster staff time and BHFS costs
8300 Appropriative Pool Administration	142,854	59,946	137,642	137,642	140,552	140,552	2,910	2.1%	Increased Watermaster staff time and reduced BHFS costs
8400 Agricultural Pool Administration	366,436	178,627	373,503	373,503	374,654	374,654	1,151	0.3%	Increased Watermaster staff time and reduced BHFS costs
8500 Non-Agricultural Pool Administration	98,748	39,179	108,507	108,507	109,837	109,837	1,330	1.2%	Increased Watermaster staff time and reduced BHFS costs
9400 Depreciation Expense	5,841	0	0	0	0	0	0	0.0%	No change from prior year
9500 Allocated G&A Expenditures	(190,736)	(79,261)	(403,615)	(403,615)	(419,223)	(419,223)	(15,608)	(3.9)%	Decrease in G&A expenses results in decreased G&A allocation
Total Administrative Expenses	2,485,295	1,278,165	2,183,499	2,183,499	2,181,203	2,181,203	(2,295)	(0.1)%	
General OBMP Expenditures									
6900 Optimum Basin Mgmt Program	1,670,601	544,421	1,284,844	1,284,844	2,152,735	2,152,735	867,891	67.5%	Increase in Engineering Services, BHFS Legal Services, Watermaster Staff
6950 Cooperative Efforts	0	0	0	0	0	0	0	0.0%	No change from prior year
9501 Allocated G&A Expenditures	36,369	14,872	84,298	84,298	120,532	120,532	36,234	43.0%	Increase in G&A expenses results in increased G&A allocation
Total General OBMP Expenses	1,706,970	559,292	1,369,142	1,369,142	2,273,267	2,273,267	904,125	66.0%	
OBMP Implementation Projects									
7101 Production Monitoring	61,734	24,261	54,742	54,742	64,875	64,875	10,133	18.5%	Increase in allocation of Watermaster staff time towards this category
7102 Meter Installation/Maintenance	764	0	68,072	68,072	380,107	380,107	312,035	458.4%	Increase in water meter installations, labor, testing, calibration, and retrofit
7103 Groundwater Quality Monitoring	189,478	153,168	314,051	314,051	324,329	324,329	10,278	3.3%	Increase in allocation of Watermaster staff time towards this category
7104 Groundwater Level Monitoring	209,112	148,294	307,320	307,320	333,553	333,553	26,233	8.5%	Increase in allocation of Watermaster staff time towards this category
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0	0	0.0%	No change from prior year
7107 Ground Level Monitoring	225,447	56,821	286,714	358,729	321,499	321,499	(37,230)	(10.4)%	Increase in Contracted Services in Engineering Services
7108 Hydraulic Control Monitoring Program	578,577	52,756	112,504	112,504	120,704	120,704	8,200	7.3%	Reduction in Engineering Services related to PBHSP
7109 Recharge & Well Monitoring Program	9,478	8,869	23,377	23,377	25,248	25,248	1,871	8.0%	Increase in Engineering Services related to well monitoring
7200 OBMP Pgm Element 2 - Comp Recharge	1,103,342	629,543	1,324,086	1,324,086	1,253,937	1,334,437	10,351	0.8%	Increase in O&M costs over prior years
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-I	441	0	32,657	32,657	32,934	32,934	277	0.8%	Very slight increase from prior year
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	328,594	146,084	1,643,113	1,643,113	300,467	300,467	(1,342,646)	(81.7)%	Installation of extensometer in Norwest MZ-1 area was in the FY 2017/18
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	19,668	107,814	215,016	215,016	187,778	187,778	(27,238)	(12.7)%	Lower Engineering Services for IEUA Maximum Benefit Salinity Mgmt. Plan
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj U	50,330	310,895	230,213	550,414	127,048	127,048	(423,366)	(76.9)%	Reduction in Watermaster staff time and Engineering Services
7700 Inactive Well Protection Program	0	0	500	500	500	500	0	0.0%	No change from prior year
7690 Recharge Improvement Debt & Projects	1,484,271	774,927	3,354,375	3,354,375	580,585	580,585	(2,773,790)	(82.7)%	Increased Debt Service and no budget for Recharge Improvement Projects
9502 Allocated G&A Expenditures	154,367	64,389	319,318	319,318	298,691	298,691	(20,627)	(6.5)%	Decrease in G&A expenses results in decreased G&A allocation
Total OBMP Implementation Projects	4,415,603	2,477,821	8,286,058	8,678,274	4,352,255	4,432,755	(4,245,519)	(48.9)%	
Total Expenses	8,607,868	4,315,279	11,838,698	12,230,914	8,806,725	8,887,225	(3,343,689)	(27.3)%	
Net Ordinary Income	1,826,312	4,697,649	0	(392,216)	0	0	392,216	0.0%	

**CHINO BASIN WATERMASTER
FY 2018/19 ACCOUNT VARIANCE ANALYSIS**

	FY 2016/17 June Actual	FY 2017/18 December Actual	FY 2017/18 Approved Budget	FY 2017/18 Amended Budget	FY 2018/19 Original Budget	FY 2018/19 Approved Budget	\$ Variance Approved vs. Amended	% Variance Approved vs. Amended	
Other Income									
4225 Interest Income	(6,299)	792	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	959,064	851,066	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	15,798	7,451	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	570,000	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Income	1,538,563	859,310	0	0	0	0	0	0.0%	
Other Expense									
5010 Groundwater Recharge	3,539,432	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	581,541	0	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	0.0%	These categories are not budgeted since they are "below the line"
9200 Interest Expense	0	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9251 Other Post Employment Benefits	122,102	0	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	190,522	78,397	0	0	0	0	0	0.0%	These categories are not budgeted since they are "below the line"
Total Other Expense	4,433,597	78,397	0	0	0	0	0	0.0%	
9900 To / (From) Reserves	(1,068,722)	0	0	(392,216)	0	0	392,216	0.0%	These categories are not budgeted since they are "below the line"
Net Other Income	(1,826,312)	780,913	0	392,216	0	0	(392,216)	0.0%	
Net Income	\$ 0	\$ 5,478,562	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
ORDINARY INCOME/EXPENSE		
<u>4000 MUTUAL AGENCY REVENUE</u>		
4013	Local Agency Contributions - Blomquist Update	Reimbursement funds from the three Municipal Agencies to fund the Blomquist Update Report. Billed in FY 2017/18.
4040	Cooperative Agreement	Per section VI.D.3 of the Groundwater Storage Program Funding Agreement No. 49960 in the Chino Basin, the MWD pays Watermaster an annual administrative fee of \$132,000 due July 1st, with a CPI escalation not to exceed 2.5% each year.
<u>4110 APPROPRIATIVE POOL ASSESSMENTS</u>		
4111	Administrative Assessment	Appropriative Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Appropriators on a per acre-foot basis levied based on the prior year's production.
4111.2	OBMP Assessment	Appropriative Pool Assessments equal the Pool's share of all Optimum Management costs levied to the Appropriators on a per acre-foot basis based on the prior year's production.
4111.3	Appropriative Pool - Special Assessment	Appropriative Pool Special Assessment for legal services. Special Assessment levied to the Appropriators on a formula based upon 50% Operating Safe Yield and 50% Physical Production, as approved by the Appropriative Pool. The Appropriative Pool can use any type of formula for assessment as they approve.
4112	Agricultural Pool Reallocation-Administrative Assessment	The Appropriative Pool and the Overlying Agricultural Pool agreed that the unproduced portion of Ag Pool's annual share of safe yield (82,800 acre-feet) would be immediately reallocated to the Appropriative Pool members provided the Appropriative Pool would pay the Agricultural Pool's share of Administrative and Special Project expenses.
4113	Agricultural Pool Reallocation- OBMP Assessment	With separate assessments levied for General Administration and Optimum Basin Management Plan and Implementation Costs, the Agricultural Pool costs charged through the reallocation levy have been separated to differentiate between the revenues from the two levies.
4115	Recharge Improvements	Funds required to pay the IEUA and CBWM joint Recharge Improvement projects.
4116	Recharge Debt Payment	Funds required to pay the budgeted debt service payment and the operating and maintenance expenses.
4117	P/Y Adjustments	Consists of adjustments related to prior years, if any.
<u>4120 NON-AGRICULTURAL POOL ASSESSMENTS</u>		
4123	Administrative Assessment	Non-Agricultural Pool Assessments equal the Pool's share of all General Administrative Expenses levied to the Non-Agricultural Pool based on the prior year's 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.
<u>6020 OFFICE BUILDING EXPENSE</u>		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
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 Managed Services	Watermaster's managed IT services vendor who maintains the computer network and workstations, and recommends system improvements.
6052.5	Data Backup/Storage Services	Watermaster's managed IT services vendor who maintains the external cloud storage and backup services, ensuring proper backups.
6053	Internet Services (T1 Lines)	Miscellaneous website maintenance costs & (4) T-1 phone lines/internet connections.
6054	Computer Software	Costs include new software, software upgrades and annual software licenses.
6055	Computer Hardware	Costs include new computer hardware, upgraded computer hardware, servers, printers, backup power supplies, monitors, etc.
6057	Computer Maintenance	Costs include the maintenance and repair of computer hardware, servers, printers, etc.
<u>6060 WATERMASTER SPECIAL CONTRACT SERVICES</u>		
6061.3	Rauch	Watermaster consultant who specializes in the Annual Report creation, development and submission.
6061.5	Court Filing Services	Services provided to Watermaster with regards to the filing of court documents with the San Bernardino Superior Court.
6061.6	Blomquist Report - Update	Update Dr. Blomquist report to current timeframe. Costs associated with the services provided to Watermaster by Dr. Blomquist. To be paid for by the three Municipal
6062	Audit Services	Services provided by the audit firm (Charles Z. Fedak & Company) to ensure compliance and field work related for the annual financial statement audit.
6064	GM Recruitment Contract	Services provided by the recruiting firm to hire a new GM for Watermaster (last used 2012).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
<u>6070 WATERMASTER LEGAL SERVICES</u>		
6071	Legal Services - Court Coordination	Watermaster legal counsel expenses for the regular court hearings with Judge Reichert.
6072	Legal Services - Rules & Regs	Watermaster legal counsel expenses for the Restated Judgment/Annotated Judgment/Rules & Regs.
6073	Legal Services - Personnel Matters	Watermaster legal expenses related to personnel issues and/or other HR matters.
6074	Legal Services - Interagency Issues	Watermaster legal expenses related to Interagency matters and issues.
6075	Legal Services - Replenishment Water	Watermaster legal expenses related to the purchase of Replenishment Water.
6076	Legal Services - Storage Issues	Watermaster legal expenses related to Storage Issues.
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.
6179	Vehicle Purchase(s)	Purchase of Watermaster vehicle for field operations use.
<u>6190 CONFERENCES & SEMINARS</u>		
6191	Conferences & Seminars	Costs for staff attending conferences or seminars, training, or presentations regarding the Chino Basin Watermaster activities.
6192	Training & Continuing Education	Attendance at training and continuing education for Watermaster staff.
6193	Employee Training & Development	Participation in the VISTAGE leadership training and continuing education for GM.
6193.2	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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
6212	Meeting Expense	Costs associated with the Advisory Committee meetings.
6275	Legal Services - Advisory Committee	Brownstein legal services directly allocated to the preparation and attendance at the Advisory Committee meetings.
6300	<u>WATERMASTER BOARD EXPENSES</u>	
6301	WM Staff Salaries	Salary and burden costs of WM staff in preparing for and attending Watermaster Board Meetings.
6311	Board Member Compensation	Board Members are entitled to, but may waive, compensation for each day of service. Those who have not waived, receive \$125 per day served at various meetings including Board meetings, Committee meetings and other water agency meetings, including conference calls.
6312	Meeting Expenses	Board and Committee meetings may be scheduled to cover the lunch hour so that attendees are absent from their normal jobs the least amount of time possible. If this occurs, a luncheon and/or refreshments are served. Those related costs are reflected in this account.
6313	Board Member's Expenses	Board Members are entitled to receive reimbursement for expenses incurred on behalf of Watermaster business. Upon request, mileage is reimbursed to any Board Member using a personal vehicle for Watermaster business.
6342	Postage and Printing	Postage and printing expenses related to the Watermaster Board meetings, preparation of, mailing packets, etc.
6375	Legal Services - Board Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Board meetings.
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).
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>	
6900	<u>OPTIMUM BASIN MANAGEMENT PROGRAM</u>	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
6900	Optimum Basin Management Program - General Engineering	This work includes general engineering services requested by Watermaster to support implementation of the OBMP. The current budget request includes general, non-project specific as well as ad hoc requests for services and data requests promoting the ongoing efforts to implement the OBMP. Items include all aspects of preparing reports as required by the OBMP including the State of the Basin Report and the conditions subsequent pursuant to Judge Gunn's December 21, 2007 court order approving Peace II.
6901	OBMP - WM Staff	Salary and burden costs of WM staff in performance of OBMP activities and projects.
6903	OBMP - SAWPA Group	Basin Monitoring Plan TaskForce with SAWPA
6906	OBMP - Engineering	Costs associated with the OBMP project by Wildermuth Environmental, Inc.
6906.1	OBMP - Watermaster Model Update	Costs associated with updating the OBMP model by Wildermuth Environmental, Inc.
6906.15	OBMP - Integrated Model Mtgs/Technical Review	Costs associated with Integrated Model meetings and technical review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster.
6906.21	OBMP - State of the Basin Report	Costs associated with producing the State of the Basin Report by Wildermuth Environmental, Inc.
6906.22	OBMP - Water Rights Compliance Reporting	Costs associated with water rights compliance reporting by Wildermuth Environmental, Inc.
6906.23	OBMP - SGMA Reporting Requirements	Costs associated with the Sustainable Groundwater Management Act (SGMA) compliance reporting by Wildermuth Environmental, Inc.
6906.24	OBMP - Compliance with SB 88	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.25	OBMP - Assessment of Cultural Conditions	Costs associated with Compliance with SB 88 and the reporting requirements by Wildermuth Environmental, Inc.
6906.26	OBMP - 2019 OBMP Update	Costs associated with the 2019 OBMP Update and the reporting requirements by Wildermuth Environmental, Inc.
6906.27	HCP Mtgs/Technical Review - IEUA Cost Share	Costs associated with HCP Meetings/Technical Review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster
6906.28	OBMP - Agriculture Production and Estimation	Costs associated with Agriculture Production and Estimation and the reporting requirements by Wildermuth Environmental, Inc.
6906.31	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 Annual Reports	Costs associated with preparing the Watermaster Annual Reports.
6906.82	OBMP - Support for the Assessment Package	Costs associated for the support of the Watermaster Assessment Package by Wildermuth Environmental, Inc.
6906.9	OBMP - 2018 RMPU Recharge Master Update	Costs associated with the 2018 RMPU Recharge Master Update by Wildermuth Environmental, Inc.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.
6907.39	Recharge Master Plan	Watermaster legal expenses related to the Recharge Master Plan.
6907.40	Storage Agreements	Watermaster legal expenses related to Storage Agreements and related issues.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
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.
6907.45	OBMP Update	Watermaster legal expenses related to the OBMP Update and other related issues.
6907.9	WM Legal Counsel - Unanticipated	Watermaster legal expense contingency. Can only be allocated to the current fiscal year budget by submitting a budget transfer request through the three Pools, the Advisory Committee and the Board for approval.
6909.1	OBMP Meetings	Meeting expenses related to the OBMP project.
6909.3	OBMP Other Expenses	Other expenses related to the OBMP project.
6909.6	OBMP - Other Expenses-Misc.	Other miscellaneous expenses related to the OBMP project.
<u>6950</u>	<u>COOPERATIVE EFFORTS</u>	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.
<u>9501</u>	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>7000</u>	<u>OPTIMUM BASIN MANAGEMENT PROGRAM IMPLEMENTATION PROJECTS</u>	
7101.1	Production Monitoring	Watermaster staff collects and processes production information for the approximately 580 wells within the Basin, including approximately 200 Appropriator wells, 16 Non-Ag wells, and approximately 370 private wells. Watermaster staff read the meters for the private wells, while the Appropriators and Non-Ag parties report their meter readings to Watermaster. The data is inputted into a production database that is updated quarterly, and is used at the end of the fiscal year to provide essential data for the Assessment Package.
7101.2		
7101.31		
7101.4	Production Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7103 - Groundwater Quality Monitoring).
7102.1	Meter Installation	Approximately 270 flow meters are now installed on the previously unmetred private wells. Approximately half of all Ag and Non-Ag meters must be calibrated each year and other maintenance and repairs are required. Each calibration is expected to cost \$200. Approximately 50 broken meters are expected to be replaced this fiscal year, as these wells are expected to remain for at least another 12 months.
7102.5		
7102.6		
7102.65		
7102.7		
7102.8		
7103.1	Groundwater Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater quality monitoring program. Previously, Watermaster annually collected water quality data from approximately 200 private wells and obtained other water quality data from other cooperators so that approximately one-third of the active wells were sampled every third year. Other cooperators include members of the appropriative and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program, with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use. The ad hoc Water Quality Committee oversees the surface water and groundwater quality programs to ensure that necessary data are collected to effectively manage the Basin.
7103.3		
7103.5		
7103.4	Groundwater Quality Monitoring - Contract Services	Contract services include pumping of monitoring wells, the installation of access spigots on wells as necessary, and highway signs.
7103.6	Groundwater Quality Monitoring - Supplies	Supplies include sampling equipment such as piping and valving, and well as the rental of equipment for monitoring well testing.
7103.7	Groundwater Quality Monitoring - Computer Services	Computer services are for the subscription for parcel lot information (split 50/50 with account 7101 - Production Monitoring).
7104.1	Groundwater Level Monitoring Project	Pursuant to the OBMP and Peace Agreement, Program Element 1 includes the development and implementation of a comprehensive groundwater-level monitoring program. The key well monitoring program has now been implemented. For the key well program, about 75 wells are measured monthly, about 70 wells are measured by transducers, about 210 wells are measured by municipal well owners (which are collected by Watermaster staff), and about 100 wells are measured by cooperators. Cooperators include members of the appropriative and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.3		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
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 7107.9	Ground Level Monitoring - Capital Equipment Ground Level Monitoring - Supplies	Capital equipment purchased by the Wildermuth Environmental, Inc. staff. 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).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
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
7303	Supply Plan - Desalter	Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
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
7402	MANAGEMENT ZONE MANAGEMENT	Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter,
7402.10	STRATEGIES	adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings.
7403		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
7404		Coordinating Committee (GRCC).
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
7501.1	Cooperative Efforts and Salt Management	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
7502		groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate
7202.1		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
7503		TMDL process for Santa Ana River, Chino and Mill Creeks.
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
7703		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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2018/19**

Budget Account Number	Account Description	Comments and Information
7690.9	Miscellaneous Basin Recharge Improvement Project	Recharge Improvement Project costs related to miscellaneous basins. This expense is to be paid by the Appropriators based upon the OSY.
<u>9502</u>	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<u>SUPPLEMENTAL & REPLENISHMENT WATER INCOME AND EXPENSES</u>		
		Water rights were assigned in the Judgment entered in 1978. It established the terms and conditions regarding replenishment water and how the assessments would be levied to cover the water for each pool. No amounts are budgeted in this category as Watermaster is unable to determine what the overproduction will be at year, if any. Replenishment water is a "pass-thru" expense meaning all amounts overproduced by an agency are billed to them at the rate Watermaster pays for the cost of the water, plus fees.
4210	App Pool Replenishment Assessments	Certain Appropriators under the Judgment have 15% of the cost of replenishment water required by their group and 85% of the cost is paid by the appropriator overproducing water in the prior year. Other Appropriators have the obligation to pay 100% of the costs of replacing any overproduced water.
4211	15% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4212	85% Gross Assessments	Costs levied against the 15% / 85% group for replacing water.
4213	100% Net Assessments	Costs levied against those subject to 100% assessments for replacing water.
4216	Interest Income	Cumulative Unmet Replenishment Obligation (CURO).
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 2018/19**

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

PRODUCTION BASIS

2016/17 Production & Exchanges in Acre-Feet (Actuals)
2017/18 Production & Exchanges in Acre-Feet (Projected)

BUDGET

Administration, Advisory Committee & Watermaster Board ¹
OBMP & Implementation Projects ¹
General Admin & OBMP Assessments

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Add: OPERATING RESERVE

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

Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments ²

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 25, 2017, Information Only
Grand Total

FY 2017/18 BUDGET	FY 2018/19 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
			General Administration	OBMP	General Administration	OBMP	General Administration	OBMP
		113,323.292	82,269.159	72.597%	26,862.554	23.704%	4,191.579	3.699%
		111,132.075	79,685.620	71.704%	27,334.335	24.596%	4,112.120	3.700%
\$2,043,498	\$2,046,203	\$2,046,203	\$1,467,199		\$503,290		\$75,714	
6,305,824	6,125,437	6,125,437		4,392,154		1,506,628		226,654
\$8,349,322	\$8,171,640	8,171,640	1,467,199	4,392,154	503,290	1,506,628	75,714	226,654
		8,171,640	1,467,199	4,392,154	503,290	1,506,628	75,714	226,654
(39,906)	(63,968)	(63,968)		(45,867)		(15,734)		(2,367)
(191,626)	(167,712)	(167,712)		(120,255)		(41,251)		(6,206)
8,117,790	7,939,960	7,939,960	1,467,199	4,226,032	503,290	1,449,643	75,714	218,081
204,350	204,620	204,620	146,720		50,329		7,571	
945,874	918,816	918,816		658,823		225,994		33,998
1,150,223	1,123,436	1,123,436	146,720	658,823	50,329	225,994	7,571	33,998
(1,150,224)	(1,123,436)	(1,123,436)	(201,710)	(603,833)	(69,192)	(207,131)	(10,409)	(31,160)
\$8,117,790	\$7,939,960	\$7,939,960	\$1,412,209	\$4,281,023	\$484,427	\$1,468,507	\$72,876	\$220,919
			\$17.72	\$53.72	\$17.72	\$53.72	\$17.72	\$53.72
				\$71.44		\$71.45		\$71.45
			\$18.03	\$53.60	\$18.03	\$53.60	\$18.03	\$53.60
				\$71.63		\$71.63		\$71.63
			(\$0.31)	\$0.12	(\$0.31)	\$0.12	(\$0.31)	\$0.12
				(\$0.19)		(\$0.18)		(\$0.18)
			\$16.25	\$50.84	\$16.25	\$50.84	\$16.25	\$50.84
				\$67.09		\$67.09		\$67.09

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

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