



CHINO BASIN WATERMASTER

AMENDED BUDGET FY 2022/23

SEPTEMBER 8, 2022

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2022/23

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
4000 Mutual Agency Revenue	\$173,102	\$177,430	\$177,430	\$181,866	\$181,866	\$4,436
4110 Appropriative Pool Assessments	8,933,741	6,758,475	7,222,032	9,029,425	9,279,425	2,057,393
4120 Non-Agricultural Pool Assessments	369,221	234,183	274,845	244,135	285,135	10,290
4730 Prorated Interest Income	49,814	106,125	106,125	35,550	35,550	(70,575)
4900 Miscellaneous Income	0	0	0	0	0	0
Total Income	9,525,880	7,276,213	7,780,432	9,490,976	9,781,976	2,001,544
Judgment Administration Expenses						
5900 Judgment Administration Costs	0	0	0	1,172,801	1,172,801	1,172,801
6010 Administration Salary Costs	1,304,682	1,208,557	1,208,557	644,096	644,096	(564,461)
6020 Office Building Expense	118,962	223,929	223,929	141,031	141,031	(82,898)
6030 Office Supplies & Equip.	36,847	36,350	36,350	42,950	42,950	6,600
6040 Postage & Printing Costs	30,536	37,460	37,460	38,255	38,255	795
6050 Information Services	149,850	173,398	173,398	177,624	177,624	4,226
6060 WM Special Contract Services	57,101	56,545	56,545	57,960	57,960	1,415
6070 Watermaster Legal Services	602,520	326,975	326,975	450,146	450,146	123,171
6080 Insurance Expense	40,013	46,797	46,797	48,743	48,743	1,946
6110 Dues and Subscriptions	34,166	38,815	38,815	41,475	41,475	2,660
6150 Field Supplies & Equipment	1,905	2,750	2,750	3,200	3,200	450
6170 Travel & Transportation	18,617	24,170	24,170	28,970	28,970	4,800
6190 Conferences & Seminars	21,177	40,800	40,800	42,678	42,678	1,878
6200 Advisory Committee Expenses	58,032	55,336	55,336	127,177	127,177	71,841
6300 Watermaster Board Expenses	173,761	190,149	190,149	281,328	281,328	91,179
8300 Appropriative Pool Administration	333,407	76,974	76,974	146,298	146,298	69,324
8400 Agricultural Pool Administration	553,101	69,411	69,411	145,438	395,438	326,027
8500 Non-Agricultural Pool Administration	106,877	57,746	57,746	134,930	175,930	118,184
9400 Depreciation Expense	26,371	0	0	0	0	0
9500 Allocated Administration Expenses	(358,153)	(465,442)	(465,442)	(390,992)	(390,992)	74,450
Total Judgment Administration Expenses	3,309,774	2,200,720	2,200,720	3,334,108	3,625,108	1,424,388
OBMP Expenses & Program Elements 1-9						
6900 Optimum Basin Mgmt Program	1,301,997	1,272,796	1,272,796	1,483,939	1,483,939	211,143
7101 Production Monitoring	51,170	102,740	102,740	0	0	(102,740)
7102 Meter Installation/Maintenance	12,255	16,567	16,567	0	0	(16,567)
7103 Groundwater Quality Monitoring	226,503	352,035	352,035	0	0	(352,035)
7104 Groundwater Level Monitoring	276,977	303,753	303,753	271,112	271,112	(32,641)
7105 Recharge Basin Water Quality Monitoring	0	0	0	0	0	0
7107 Ground Level Monitoring	208,324	258,038	258,038	0	0	(258,038)

CHINO BASIN WATERMASTER SUMMARY BUDGET FY 2022/23

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
7108 Hydraulic Control Monitoring Program	66,489	83,379	83,379	0	0	(83,379)
7109 Recharge & Well Monitoring Program	13,127	33,208	33,208	0	0	(33,208)
7110 Agriculture Production and Estimation	3,598	14,228	14,228	0	0	(14,228)
7111 Implementation of Data Collection and Management	6,101	20,158	20,158	0	0	(20,158)
7200 OBMP Pgm Element 2 - Comp Recharge	1,509,996	1,245,772	1,245,772	1,470,015	1,470,015	224,243
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	4,956	47,793	47,793	157,553	157,553	109,760
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	353,394	153,612	300,643	536,624	536,624	235,981
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	138,840	151,389	223,389	502,681	502,681	279,292
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	21,036	25,055	396,747	503,650	503,650	106,903
7700 Inactive Well Protection Program	0	500	500	0	0	(500)
7690 Recharge Improvement Debt & Projects	378,237	529,029	529,029	840,302	840,302	311,273
9501 Allocated Administration Expenses - OBMP	132,530	167,242	167,242	240,607	240,607	73,365
9502 Allocated Administration Expenses - PE 1-9	225,624	298,200	298,200	150,385	150,385	(147,815)
Total OBMP Expenses & Program Elements 1-9	4,931,153	5,075,493	5,666,216	6,156,868	6,156,868	490,651
Total Expenses	8,240,927	7,276,213	7,866,936	9,490,976	9,781,976	1,915,040
Net Ordinary Income	1,284,953	0	(86,504)	0	0	86,504
Other Income						
4225 Interest Income	(42,114)	0	0	0	0	0
4210 Approp Pool-Replenishment	1,463,481	0	0	0	0	0
4220 Non-Ag Pool-Replenishment	32,069	0	0	0	0	0
4600 Groundwater Sales	0	0	0	0	0	0
4700 Other Income	0	0	0	0	0	0
Total Other Income	1,453,436	0	0	0	0	0
Other Expense						
5010 Groundwater Recharge	1,511,362	0	0	0	0	0
9990 Excess Reserve Refunds	239,830	0	0	0	0	0
Total Other Expense	1,751,192	0	0	0	0	0
9900 To / (From) Reserves	987,197	0	(86,504)	0	0	86,504
Net Other Income	(1,284,953)	0	86,504	0	0	(86,504)
Net Income	\$0	\$0	\$0	\$0	\$0	\$0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
Ordinary Income						
Income						
4000 Mutual Agency Revenue						
4040 Cooperative Agreement - MWD	173,102	177,430	177,430	181,866	181,866	4,436
Total 4000 Mutual Agency Revenue	173,102	177,430	177,430	181,866	181,866	4,436
4110 Appropriative Pool Assessments						
4111 Administrative Assessment	1,482,283	1,717,449	1,635,379	2,618,847	2,618,847	983,468
4111.2 OBMP Assessment	4,251,075	3,326,787	3,542,505	4,005,238	4,005,238	462,733
4111.3 App Pool - Special Assessment	265,000	0	0	0	0	0
4112 Ag Pool Reallocation - Administrative	463,102	403,537	478,534	618,741	618,741	140,207
4113 Ag Pool Reallocation - OBMP	1,327,886	781,673	1,036,585	946,297	946,297	(90,289)
4114 Ag Pool Administration & Legal Services	609,900	0	0	0	250,000	250,000
4115 Recharge Improvements	0	0	0	358,000	358,000	358,000
4116 Recharge Debt Payment	534,496	529,029	529,029	482,302	482,302	(46,727)
Total 4110 Appropriative Pool Assessments	8,933,741	6,758,475	7,222,032	9,029,425	9,279,425	2,057,393
4120 Non-Agricultural Pool Assessments						
4123 Administrative Assessment	76,067	79,734	86,807	96,519	96,519	9,712
4123.3 Non-Ag Pool - Special Assessment	75,000	0	0	0	41,000	41,000
4124 OBMP Assessment	218,154	154,449	188,038	147,616	147,616	(40,422)
Total 4120 Non-Agricultural Pool Assessments	369,221	234,183	274,845	244,135	285,135	10,290
4730 Prorated Interest Income						
4713 Interest Income-Other	59	0	0	0	0	0
4731 Interest - Agricultural Pool	1,934	3,000	3,000	1,125	1,125	(1,875)
4732 Interest - Appropriative Pool	46,952	102,000	102,000	33,750	33,750	(68,250)
4733 Interest - Non-Agricultural Pool	869	1,125	1,125	675	675	(450)
Total 4730 Prorated Interest Income	49,814	106,125	106,125	35,550	35,550	(70,575)
4900 Miscellaneous Income	0	0	0	0	0	0
Total Income	9,525,880	7,276,213	7,780,432	9,490,976	9,781,976	2,001,544
Judgment Administration Expenses						
5900 Judgment Administration Costs						
5901.1 Admin - Document Review/Creation - WM Staff	0	0	0	108,299	108,299	108,299
5901.3 Admin - Field Work - WM Staff	0	0	0	62,491	62,491	62,491
5901.5 Admin - General - WM Staff	0	0	0	146,513	146,513	146,513
5901.7 Admin - Meeting - WM Staff	0	0	0	92,638	92,638	92,638
5901.8 Admin - General Meetings - Eng. Services	0	0	0	40,552	40,552	40,552
5901.9 Admin - Reporting - WM Staff	0	0	0	74,568	74,568	74,568

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
5906.1 Admin - Watermaster Model Application	0	0	0	71,674	71,674	71,674
5906.71 Admin - Misc. Data Requests - CBWM GM/Staff	0	0	0	67,710	67,710	67,710
5906.72 Admin - Misc. Data Requests - Non CBWM Staff	0	0	0	25,656	25,656	25,656
5910 Admin - Court Coordination - WM Staff	0	0	0	22,945	22,945	22,945
5911 Admin - Exhibit "G" - WM Staff	0	0	0	19,090	19,090	19,090
5921 Admin - Production Monitoring - WM Staff	0	0	0	40,822	40,822	40,822
5925 Admin - Agriculture Production & Estimation	0	0	0	57,552	57,552	57,552
5931 Admin - Recharge Applications - WM Staff	0	0	0	9,191	9,191	9,191
5935 Admin - Mat'l Physical Injury Requests-Other	0	0	0	81,472	81,472	81,472
5941 Admin - Reporting - WM Staff	0	0	0	36,520	36,520	36,520
5945 Admin - WM Annual Report Preparation-Eng. Services	0	0	0	15,320	15,320	15,320
5951 Admin - Rules & Regs - WM Staff	0	0	0	17,251	17,251	17,251
5961 Admin - Safe Yield - WM Staff	0	0	0	53,915	53,915	53,915
5965 Admin - Support Data Collection & Mgmt. Process	0	0	0	14,568	14,568	14,568
5971 Admin - Storage Agreements - WM Staff	0	0	0	53,393	53,393	53,393
5981 Admin - Water Accounting/Database - WM Staff	0	0	0	25,171	25,171	25,171
5991 Admin - Water Transactions - WM Staff	0	0	0	35,490	35,490	35,490
Total 5900 Judgement Administration Costs	0	0	0	1,172,801	1,172,801	1,172,801
6010 Administration Salary Costs						
6011 WM Staff Salaries & Payroll Burden	1,162,082	1,128,445	1,128,445	0	0	(1,128,445)
6011.1 WM Staff - Overtime	7,404	12,000	12,000	12,000	12,000	0
6011.4 457(f) NQDC Plan	84,724	35,312	35,312	39,402	39,402	4,090
6011.10 Accounting - WM Staff Salaries	0	0	0	192,807	192,807	192,807
6011.15 Building Administration - WM Staff Salaries	0	0	0	24,389	24,389	24,389
6011.20 Conference/Seminar - WM Staff Salaries	0	0	0	64,170	64,170	64,170
6011.25 Document Review - WM Staff Salaries	0	0	0	21,729	21,729	21,729
6011.30 Field Work - WM Staff Salaries	0	0	0	9,685	9,685	9,685
6011.50 General - WM Staff Salaries	0	0	0	82,566	82,566	82,566
6011.60 HR - WM Staff Salaries	0	0	0	34,113	34,113	34,113
6011.70 IT - WM Staff Salaries	0	0	0	21,997	21,997	21,997
6011.80 Meeting - WM Staff Salaries	0	0	0	54,669	54,669	54,669
6011.90 Team Building - WM Staff Salaries	0	0	0	27,330	27,330	27,330
6011.95 Training (Giving or Receiving) - WM Staff Salaries	0	0	0	22,439	22,439	22,439
6012 Payroll Services	4,490	4,800	4,800	4,800	4,800	0
6013 Human Resources Services	0	6,000	6,000	6,000	6,000	0
6016 New Employee Search Costs	0	1,000	1,000	1,000	1,000	0
6017 Temporary Services	0	21,000	21,000	25,000	25,000	4,000
Subtotal Wages	1,258,699	1,208,557	1,208,557	644,096	644,096	(564,461)
6018 Fringe Benefits	811,446	818,694	818,694	917,888	917,888	99,194
60199 Payroll Burden Allocated	(765,464)	(818,694)	(818,694)	(917,888)	(917,888)	(99,194)
Total 6010 Administration Salary Costs	1,304,682	1,208,557	1,208,557	644,096	644,096	(564,461)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
6020 Office Building Expense						
6021 Office Lease	86,203	89,169	89,169	97,899	97,899	8,730
6022 Telephone	14,376	14,376	14,376	16,296	16,296	1,920
6024 Building Repairs & Maintenance	18,384	22,884	22,884	24,336	24,336	1,452
6025 Building Interior Renovations	0	95,000	95,000	0	0	(95,000)
6027 Other Building Expense	0	2,500	2,500	2,500	2,500	0
Total 6020 Office Building Expense	118,962	223,929	223,929	141,031	141,031	(82,898)
6030 Office Supplies & Equip.						
6031.1 Copy Paper	350	1,500	1,500	1,500	1,500	0
6031.7 Other Office Supplies	11,268	18,000	18,000	18,000	18,000	0
6036 Minor Office Furniture	196	2,500	2,500	2,500	2,500	0
6038 Other Office Equipment	13,205	0	0	0	0	0
6039.1 Banking Service Charges	10,948	9,600	9,600	14,400	14,400	4,800
6141.1 Meeting Supplies	0	450	450	450	450	0
6141.2 Committee Meetings	0	600	600	600	600	0
6141.3 Admin Meetings	880	3,000	3,000	4,800	4,800	1,800
6147 Other Admin Expenses	0	700	700	700	700	0
Total 6030 Office Supplies & Equip.	36,847	36,350	36,350	42,950	42,950	6,600
6040 Postage & Printing Costs						
6042 Postage - General	3,258	5,000	5,000	5,000	5,000	0
6043.1 Ricoh Lease Fee	17,756	19,270	19,270	19,715	19,715	445
6043.2 Ricoh Usage & Maintenance Fee	288	1,250	1,250	1,600	1,600	350
6043.3 Ricoh Property Tax Fees	294	450	450	450	450	0
6044 Postage Meter Lease	1,762	1,740	1,740	1,740	1,740	0
6045 Outside Printing	2,143	3,000	3,000	3,000	3,000	0
6046 Legal Publications/Transcription Services	5,034	6,750	6,750	6,750	6,750	0
Total 6040 Postage & Printing Costs	30,536	37,460	37,460	38,255	38,255	795
6050 Information Services						
6052.2 Applied Computer Technologies	46,200	48,000	48,000	48,600	48,600	600
6052.4 IT Managed Services	50,261	55,325	55,325	62,414	62,414	7,089
6052.5 IT Data Backup/Storage Services	19,536	23,153	23,153	18,430	18,430	(4,724)
6052.6 IT Professional Services/Projects	150	1,920	1,920	1,920	1,920	0
6053 Internet Expenses (T1 Lines)	9,647	12,000	12,000	13,260	13,260	1,260
6054 Computer Software	7,999	12,000	12,000	12,000	12,000	0
6055 Computer Hardware	16,058	20,000	20,000	20,000	20,000	0
6057 Computer Maintenance	0	1,000	1,000	1,000	1,000	0
Total 6050 Information Services	149,850	173,398	173,398	177,624	177,624	4,226
6060 WM Special Contract Services						

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6061.3 Rauch	21,175	21,595	21,595	22,385	22,385	790
6061.5 Court Filing Services	8,226	7,200	7,200	7,200	7,200	0
6061.6 Blomquist Report - Update	7,500	0	0	0	0	0
6062 Audit Services	13,450	15,500	15,500	16,125	16,125	625
6062.5 Audit Support Services	5,750	4,250	4,250	4,250	4,250	0
6068 Hearing Officer	1,000	8,000	8,000	8,000	8,000	0
Total 6060 WM Special Contract Services	57,101	56,545	56,545	57,960	57,960	1,415
6070 Watermaster Legal Services						
6071 BHFS Legal Services - Court Coordination	157,876	41,050	41,050	74,250	74,250	33,200
6072 BHFS Legal Services - Rules & Regulations	0	11,925	11,925	88,480	88,480	76,555
6073 BHFS Legal Services - Personnel Matters	28,485	9,900	9,900	10,300	10,300	400
6074 BHFS Legal Services - Interagency Issues	0	39,600	39,600	41,616	41,616	2,016
6077 BHFS Legal Services - Party Status Maintenance	1,228	12,500	12,500	13,080	13,080	580
6078 BHFS Legal Services - Miscellaneous	335,029	212,000	212,000	222,420	222,420	10,420
6078.25 BHFS Legal Services - Ely 3 Basin Investigation	79,902	0	0	0	0	0
6079 Legal Services - Contingency	0	0	0	0	0	0
Total 6070 Watermaster Legal Services	602,520	326,975	326,975	450,146	450,146	123,171
6080 Insurance Expense						
6085 Business Insurance Package	40,013	46,541	46,541	48,487	48,487	1,946
6086 Position Bond Insurance	0	256	256	256	256	0
Total 6080 Insurance Expense	40,013	46,797	46,797	48,743	48,743	1,946
6110 Dues and Subscriptions						
6111 Membership Dues	32,720	37,915	37,915	40,575	40,575	2,660
6112 Subscriptions/Publications	1,446	900	900	900	900	0
Total 6110 Dues and Subscriptions	34,166	38,815	38,815	41,475	41,475	2,660
6150 Field Supplies & Equipment						
6151 Small Tools & Equipment	278	450	450	450	450	0
6152 Safety Shoes	322	800	800	800	800	0
6154 Uniforms	1,306	1,500	1,500	1,950	1,950	450
Total 6150 Field Supplies & Equipment	1,905	2,750	2,750	3,200	3,200	450
6170 Travel & Transportation						
6171.1 GM Vehicle Allowance	7,200	8,400	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	9,600	9,600	9,600	14,400	14,400	4,800
6173 Airfare/Mileage	0	1,450	1,450	1,450	1,450	0
6174 Public Transportation	0	120	120	120	120	0
6175 Vehicle Fuel	1,554	2,100	2,100	2,100	2,100	0
6177 Vehicle Repairs & Maintenance	263	2,500	2,500	2,500	2,500	0

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Total 6170 Travel & Transportation	18,617	24,170	24,170	28,970	28,970	4,800
6190 Conferences & Seminars						
6191 Conferences - General	10	9,300	9,300	9,300	9,300	0
6192 Training/Seminars/Continuing Education	0	7,500	7,500	8,500	8,500	1,000
6193 Employee Training & Development	18,938	16,800	16,800	17,678	17,678	878
6193.2 Conferences - Registration Fee	2,229	7,200	7,200	7,200	7,200	0
Total 6190 Conferences & Seminars	21,177	40,800	40,800	42,678	42,678	1,878
6200 Advisory Committee Expenses						
6201 WM Meetings - WM Staff Salaries	43,371	30,636	30,636	78,642	78,642	48,006
6206 WM Meetings - Engineering Services	0	0	0	22,603	22,603	22,603
6212 Meeting Expense	6	500	500	500	500	0
6275 BHFS Legal - Advisory Committee Meeting	14,655	24,200	24,200	25,432	25,432	1,232
Total 6200 Advisory Committee Expenses	58,032	55,336	55,336	127,177	127,177	71,841
6300 Watermaster Board Expenses						
6301 WM Meetings - WM Staff Salaries	69,552	48,754	48,754	90,345	90,345	41,591
6306 WM Meetings - Engineering Services	0	0	0	22,603	22,603	22,603
6311 Board Member Compensation	37,750	28,500	28,500	37,500	37,500	9,000
6312 Meeting Expense	823	8,650	8,650	8,650	8,650	0
6313 Board Member Expenses	0	300	300	300	300	0
6375 BHFS Legal - Board Meeting	65,636	77,220	77,220	81,180	81,180	3,960
6375.1 BHFS Legal - Board Workshop(s)	0	12,725	12,725	26,750	26,750	14,025
6375.2 Board Workshop(s) Expenses - Misc.	0	14,000	14,000	14,000	14,000	0
Total 6300 WM Board Expenses	173,761	190,149	190,149	281,328	281,328	91,179
8300 Appropriative Pool Administration						
8301 WM Meetings - WM Staff Salaries	82,090	45,164	45,164	90,345	90,345	45,181
8306 WM Meetings - Engineering Services	0	0	0	22,603	22,603	22,603
8312 Meeting Expenses	61	1,560	1,560	1,560	1,560	0
8367 Appropriative Pool - Legal Services	236,397	0	0	0	0	0
8375 BHFS Legal - Approp. Pool Meeting	14,860	30,250	30,250	31,790	31,790	1,540
Total 8300 Appropriative Pool Administration	333,407	76,974	76,974	146,298	146,298	69,324
8400 Agricultural Pool Administration						
8401 WM Meetings - WM Staff Salaries	32,495	38,461	38,461	90,345	90,345	51,884
8406 WM Meetings - Engineering Services	0	0	0	22,603	22,603	22,603
8411 Ag Pool Member Compensation	2,275	0	0	0	0	0
8412 Meeting Expenses	72	300	300	300	300	0
8467 Ag Legal & Technical Services - Other	438,186	0	0	0	250,000	250,000
8470 Ag Pool Meeting Attendance - Special Compensation	38,100	0	0	0	0	0

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8471 Ag Pool Special Projects	18,484	0	0	0	0	0
8475 BHFS Legal - Ag. Pool Meeting	15,038	30,250	30,250	31,790	31,790	1,540
8485 Ag Pool - Misc. Expense - Ag Fund	8,450	400	400	400	400	0
Total 8400 Agricultural Pool Administration	553,101	69,411	69,411	145,438	395,438	326,027
8500 Non-Agricultural Pool Administration						
8501 WM Meetings - WM Staff Salaries	21,159	26,596	26,596	79,637	79,637	53,041
8506 WM Meetings - Engineering Services	0	0	0	22,603	22,603	22,603
8511 Non-Ag Pool Member Compensation	6,000	0	0	0	6,000	6,000
8512 Meeting Expense	36	900	900	900	900	0
8567 Non-Ag Legal Service	65,981	0	0	0	35,000	35,000
8575 BHFS Legal - Non-Ag. Pool Meeting	13,702	30,250	30,250	31,790	31,790	1,540
Total 8500 Non-Agricultural Pool Administration	106,877	57,746	57,746	134,930	175,930	118,184
9400 Depreciation Expense	26,371	0	0	0	0	0
9500 Allocated Administration Expenses	(358,153)	(465,442)	(465,442)	(390,992)	(390,992)	74,450
Total Judgment Administration Expenses	3,309,774	2,200,720	2,200,720	3,334,108	3,625,108	251,587
OBMP Expenses & Program Elements 1-9						
6900 Optimum Basin Mgmt Program						
6901 OBMP - WM Staff	187,572	222,176	222,176	0	0	(222,176)
6901.1 OBMP - Document Review/Creation - WM Staff	0	0	0	52,751	52,751	52,751
6901.3 OBMP - Field Work - WM Staff	0	0	0	48,426	48,426	48,426
6901.5 OBMP - General - WM Staff	0	0	0	68,213	68,213	68,213
6901.7 OBMP - Meeting - WM Staff	0	0	0	57,257	57,257	57,257
6901.8 OBMP - General Meetings - Eng. Services	0	0	0	40,553	40,553	40,553
6901.9 OBMP - Repoorting - WM Staff	0	0	0	56,190	56,190	56,190
6901.95 OBMP - General Reporting - Eng. Services	0	0	0	52,762	52,762	52,762
Total 6901 OBMP - WM Staff Salaries	187,572	222,176	222,176	376,152	376,152	153,976
6903 OBMP - SAWPA Group	13,433	15,032	15,032	21,458	21,458	6,426
6906 OBMP - Engineering Services	32,530	41,896	41,896	44,180	44,180	2,284
6906.1 OBMP - Watermaster Model Application	64,729	6,112	6,112	0	0	(6,112)
6906.15 Integrated Model Mtgs/Technical Review-IEUA Cost Sh	6,606	31,280	31,280	0	0	(31,280)
6906.21 OBMP - State of the Basin Report	179,716	0	0	175,540	175,540	175,540
6906.22 OBMP - Water Rights Compliance Reporting	14,482	17,984	17,984	0	0	(17,984)
6906.23 OBMP - SGMA Reporting Requirements	13,982	15,598	15,598	0	0	(15,598)
6906.24 OBMP - Compliance with SB 88 and SWRCB	7,083	12,204	12,204	0	0	(12,204)
6906.26 OBMP - 2020 OBMP Update	237,478	0	0	276,799	276,799	276,799
6906.31 OBMP - Pool, Advisory, Board Meetings	91,726	108,000	108,000	0	0	(108,000)

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
6906.32 OBMP - Other General Meetings	75,338	77,135	77,135	0	0	(77,135)
6906.71 OBMP - Data Requests - CBWM GM/Staff	49,691	133,068	133,068	67,710	67,710	(65,358)
6906.72 OBMP - Data Requests - Non CBWM Staff	11,083	50,088	50,088	25,656	25,656	(24,432)
6906.73 OBMP - 2020 Safe Yield Recalculation	19,601	0	0	0	0	0
6906.74 OBMP - Material Physical Injury Requests	7,388	77,398	77,398	0	0	(77,398)
6906.81 OBMP - Prepare the Annual Reports	11,377	14,626	14,626	0	0	(14,626)
Total 6906 OBMP - Engineering Services	822,811	585,389	585,389	589,885	589,885	4,496
6907 OBMP - Legal						
6907.31 Archibald South Plume	0	10,975	10,975	11,505	11,505	530
6907.32 Chino Airport Plume	0	10,975	10,975	11,505	11,505	530
6907.33 Desalter/Hydraulic Control	0	33,700	33,700	35,420	35,420	1,720
6907.34 Santa Ana River Water Rights	8,487	18,750	18,750	19,620	19,620	870
6907.36 Santa Ana River Habitat	1,247	27,350	27,350	28,660	28,660	1,310
6907.38 Reg. Water Quality Control Board	223	48,850	48,850	51,170	51,170	2,320
6907.39 Recharge Master Plan	2,874	12,500	12,500	13,080	13,080	580
6907.40 Storage Agreements	0	51,550	51,550	16,155	16,155	(35,395)
6907.41 Prado Basin Habitat Sustainability	5,322	12,500	12,500	13,080	13,080	580
6907.44 SGMA Compliance	89	9,000	9,000	9,430	9,430	430
6907.45 OBMP Update	192,769	81,900	81,900	126,200	126,200	44,300
6907.46 Upper SAR Integrated Model	89	0	0	0	0	0
6907.47 2020 Safe Yield Reset	2,820	40,200	40,200	64,620	64,620	24,420
6907.48 Ely Basin Investigation	0	48,850	48,850	51,170	51,170	2,320
6907.9 WM Legal Counsel - Unanticipated	0	33,875	33,875	35,605	35,605	1,730
Total 6907 OBMP - Legal Services	213,920	440,975	440,975	487,220	487,220	46,245
6908.1 OBMP Update - Dodson & Associates	61,157	0	0	0	0	0
6909 OBMP - Other Expense	0	0	0	0	0	0
6909.1 OBMP Meetings	380	1,500	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	2,724	2,724	2,724	2,724	2,724	0
6909.6 OBMP - Other Expense-Misc.	0	5,000	5,000	5,000	5,000	0
Total 6909 OBMP - Miscellaneous Expenses	3,104	9,224	9,224	9,224	9,224	0
Total 6900 Optimum Basin Mgmt Program	1,301,997	1,272,796	1,272,796	1,483,939	1,483,939	211,143
7101 Production Monitoring						
7101.1 Production Monitoring - WM Staff	50,420	101,960	101,960	0	0	(101,960)
7101.4 Production Monitoring - Computer Services	750	780	780	0	0	(780)
7101.6 Production Monitoring - Meter Maintenance	0	0	0	0	0	0
Total 7101 Production Monitoring	51,170	102,740	102,740	0	0	(102,740)
7102 Meter Installation/Maintenance						

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
7102.1 Meter - WM Staff	0	12,167	12,167	0	0	(12,167)
7102.3 In-Line Meter - Engineering Services	0	0	0	0	0	0
7102.5 Meter - Repair & Maintenance	12,255	4,400	4,400	0	0	(4,400)
7102.65 Meter - New Meters/Installation/Retrofit	0	0	0	0	0	0
7102.7 Meter - Meters (Labor)	0	0	0	0	0	0
7102.8 Meter - Calibration & Testing	0	0	0	0	0	0
Total 7102 Meter Installation/Maintenance	12,255	16,567	16,567	0	0	(16,567)
7103 Groundwater Quality Monitoring						
7103.1 Grdwtr Quality - WM Staff	38,187	68,225	68,225	0	0	(68,225)
7103.3 Grdwtr Quality - Engineering Services	146,779	206,089	206,089	0	0	(206,089)
7103.4 Grdwtr Quality - Contract Services	0	3,400	3,400	0	0	(3,400)
7103.5 Grdwtr Quality - Laboratory Services	38,334	63,261	63,261	0	0	(63,261)
7103.6 Grdwtr Quality - Supplies	1,509	8,960	8,960	0	0	(8,960)
7103.7 Grdwtr Quality - Computer Services	1,694	2,100	2,100	0	0	(2,100)
Total 7103 Groundwater Quality Monitoring	226,503	352,035	352,035	0	0	(352,035)
7104 Groundwater Level Monitoring						
7104.1 PE1 - Grdwtr Level - WM Staff	98,977	71,210	71,210	18,945	18,945	(52,265)
7104.3 Grdwtr Level - Engineering Services	167,079	202,793	202,793	222,417	222,417	19,624
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	500	500	500	500	0
7104.6 Grdwtr Level - Supplies	0	2,250	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	0	9,000	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	10,378	10,000	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	543	8,000	8,000	8,000	8,000	0
Total 7104 Groundwater Level Monitoring	276,977	303,753	303,753	271,112	271,112	(32,641)
7105 Recharge Basin Water Quality Monitoring						
7105.1 Recharge Basin Water Quality - WM Staff	0	0	0	0	0	0
7105.3 Recharge Basin Water Quality - Engineering Services	0	0	0	0	0	0
7105.4 Recharge Basin Water Quality - Laboratory Services	0	0	0	0	0	0
7105.8 Santa Ana River Quality Assessment	0	0	0	0	0	0
7105.9 Contract 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						
7106.1 Water Level Sensors - WM Staff	0	0	0	0	0	0
7106.3 Water Level Sensors - Engineering Services	0	0	0	0	0	0
7106.6 Water Level Sensors - Computer Equipment	0	0	0	0	0	0
7106.7 Water Level Sensors - Capital Equipment	0	0	0	0	0	0
Total 7106 Water Level Sensors Installation	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
7107 Ground Level Monitoring						
7107.1 Ground Level - WM Staff	0	7,332	7,332	0	0	(7,332)
7107.2 Ground Level - Engineering Services	80,546	65,542	65,542	0	0	(65,542)
7107.3 Ground Level - SAR Imagery	73,000	85,000	85,000	0	0	(85,000)
7107.6 Ground Level - Contract Services	53,182	86,254	86,254	0	0	(86,254)
7107.8 Ground Level - Capital Equipment	0	12,314	12,314	0	0	(12,314)
7107.9 Ground Level - Other	1,596	1,596	1,596	0	0	(1,596)
Total 7107 Ground Level Monitoring	208,324	258,038	258,038	0	0	(258,038)
7108 Hydraulic Control Monitoring						
7108.1 Hydraulic Control Monitoring - WM Staff	1,920	4,671	4,671	0	0	(4,671)
7108.11 Prado Basin Hyd. Cntrl - WM Staff	720	6,954	6,954	0	0	(6,954)
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	49,768	67,254	67,254	0	0	(67,254)
7108.41 Hydraulic Control Monitoring - Lab. Serv. - PBHSP	10,556	0	0	0	0	0
7108.6 Hydraulic Control Monitoring - Contract Services	3,525	4,500	4,500	0	0	(4,500)
Total 7108 Hydraulic Control Monitoring	66,489	83,379	83,379	0	0	(83,379)
7109 Recharge & Well Monitoring						
7109.1 Recharge & Well Monitoring - WM Staff	0	0	0	0	0	0
7109.2 Recharge & Well Monitoring - Monitoring-Other	0	0	0	0	0	0
7109.3 Recharge & Well Monitoring - Engineering Services	13,127	33,208	33,208	0	0	(33,208)
7108.9 Hydraulic Control Monitoring - Contract Services	0	0	0	0	0	0
Total 7109 Recharge & Well Monitoring	13,127	33,208	33,208	0	0	(33,208)
7110 Agriculture Production and Estimation						
7110.1 Agriculture Production and Estimation - WM Staff	0	0	0	0	0	0
7110.3 Agriculture Production and Estimation - Eng. Services	3,598	14,228	14,228	0	0	(14,228)
Total 7110 Agriculture Production and Estimation	3,598	14,228	14,228	0	0	(14,228)
7111 Implementation of Data Collection and Management						
7111.1 Data Collection and Management - WM Staff	0	0	0	0	0	0
7111.3 Data Collection and Management - Engineering Services	6,101	20,158	20,158	0	0	(20,158)
Total 7111 Implementation of Data Collection and Mgmt.	6,101	20,158	20,158	0	0	(20,158)
7200 OBMP Pgm Element 2 - Comp Recharge						
7201 PE2 - Comp Recharge - WM Staff	93,967	56,041	56,041	26,495	26,495	(29,546)
7202 Comp Recharge - Engineering Services	0	0	0	30,600	30,600	30,600
7202.2 Comp Recharge - Engineering Services	66,393	54,764	54,764	58,316	58,316	3,552
7202.3 Comp Recharge - Implementation	0	0	0	0	0	0
7204 Comp Recharge - Supplies	0	2,000	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	10,842	10,842	10,842	11,837	11,837	995
7206 Comp Recharge - Basin Program O&M	1,303,187	1,067,295	1,067,295	1,101,833	1,101,833	34,538

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
7206.1 SB88 Compliance	28,328	54,830	54,830	0	0	(54,830)
7210 2023 RMPU Recharge Master Plan Scoping	7,280	0	0	212,920	212,920	212,920
7220 Integrated Model Mtg./Tech. Review - 50% IEUA	0	0	0	26,014	26,014	26,014
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,509,996	1,245,772	1,245,772	1,470,015	1,470,015	224,243
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter						
7301 PE3&5 - OBMP - WM Staff	0	18,509	18,509	19,048	19,048	539
7301.1 PE5 - Reg. Supplemental Water Program - WM Staff	0	0	0	20,042	20,042	20,042
7302 OBMP - PBHSP Monitoring Program	0	0	0	69,937	69,937	69,937
7303 OBMP - Engineering Services	4,956	22,284	22,284	19,776	19,776	(2,508)
7305 OBMP - Supplies	0	7,000	7,000	7,000	7,000	0
7306 OBMP - Outside Professionals	0	0	0	21,750	21,750	21,750
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	4,956	47,793	47,793	157,553	157,553	109,760
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies						
7401 PE4 - OBMP - WM Staff	336	11,306	11,306	19,048	19,048	7,742
7402 OBMP - Engineering Services	140,284	139,806	139,806	211,965	211,965	72,159
7402.10 OBMP - Northwest MZ1 Area Project	212,774	0	147,031	172,138	172,138	25,107
7403 OBMP - Contract Services-InSar Services	0	0	0	85,000	85,000	85,000
7404 OBMP - Supplies	0	0	0	1,596	1,596	1,596
7405 OBMP - Other Expenses	0	2,500	2,500	2,500	2,500	0
7406 OBMP - Outside Professionals	0	0	0	31,167	31,167	31,167
7408 OBMP - Network Equipment	0	0	0	13,210	13,210	13,210
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	353,394	153,612	300,643	536,624	536,624	235,981
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt						
7501 PE6 - Coop. Programs/Salt Mgmt. - WM Staff	12,571	6,575	6,575	20,042	20,042	13,467
7501.1 PE7 - Salt Nutrient Mgmt. Plan - WM Staff	0	6,493	6,493	25,501	25,501	19,008
7502 OBMP - Engineering Services	77,547	111,916	111,916	354,520	354,520	242,604
7505 OBMP - Lab Services	0	0	0	52,513	52,513	52,513
7508 Hydraulic Control Mitigation Plan Update-50% IEUA	0	0	72,000	11,016	11,016	(60,984)
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	44,252	0	0	0	0	0
7511 SAWBMP Task Force - 50% IEUA	4,471	26,405	26,405	23,909	23,909	(2,496)
7512 Recomputation of WQ - 50% IEUA	0	0	0	0	0	0
7525 PE6&7 - Computer Services	0	0	0	2,880	2,880	0
7528 PE6&7 - Meter Repair & Maintenance	0	0	0	4,400	4,400	0
7535 OBMP - Supplies and Services	0	0	0	7,900	7,900	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt M	138,840	151,389	223,389	502,681	502,681	264,112
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use						
7601 PE8&9 - Storage Mgmt. Plan/Recovery - WM Staff	21,036	24,705	24,705	27,659	27,659	2,954
7602 OBMP - Engineering Services	0	0	0	0	0	0
7604 OBMP - Supplies	0	350	350	350	350	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
7610 OBMP - Implementation of 2020 Storage Mgmt. Plan	0	0	0	0	0	0
7612 OBMP - Review of Storage and Recovery Program - Ad Hoc	0	0	0	475,641	0	0
7614 OBMP - Support Implementation of Safe Yield Court Order	0	0	371,692	0	475,641	103,949
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj	21,036	25,055	396,747	503,650	503,650	106,903
7700 Inactive Well Protection Program						
7701 Inactive Well Protection Program - WM Staff	0	0	0	0	0	0
7702 Inactive Well Protection Program - Engineering Services	0	0	0	0	0	0
7703 Inactive Well Protection Program - Contract Services	0	500	500	0	0	(500)
Total 7700 Inactive Well Protection Program	0	500	500	0	0	(500)
7690 Recharge Improvement Debt & Projects						
7690.1 Recharge Improvement Debt Payment	378,237	529,029	529,029	482,302	482,302	(46,727)
7690.23 Jurupa Basin Conservation Berm & Trash Boom	0	0	0	358,000	358,000	358,000
7690.9 Miscellaneous Basin Recharge Improvement Project	0	0	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	378,237	529,029	529,029	840,302	840,302	311,273
9501 Allocated Administration Expenses - OBMP	132,530	167,242	167,242	240,607	240,607	73,365
9502 Allocated Administration Expenses - PE 1-9	225,624	298,200	298,200	150,385	150,385	(147,815)
Total OBMP Program Elements 1-9	3,629,156	3,802,697	4,393,420	4,672,929	4,672,929	264,328
Total General OBMP & Program Elements 1-9	4,931,153	5,075,493	5,666,216	6,156,868	6,156,868	490,652
Total Expenses	8,240,927	7,276,213	7,866,936	9,490,976	9,781,976	1,915,040
Net Ordinary Income	1,284,953	0	(86,504)	0	0	86,504
Other Income						
4225 Interest Income						
4225 Interest Income	0	0	0	0	0	0
4226 LAIF Fair Market Value	(42,340)	0	0	0	0	0
4227 AP Escrow Interest	226	0	0	0	0	0
Total 4225 Interest Income	(42,114)	0	0	0	0	0
Water Replenishment Assessments						
4210 Approp Pool-Replenishment						
4211 15% Gross Assessments	867	0	0	0	0	0
4212 85% Net Assessments	4,914	0	0	0	0	0
4213 100% Net Assessments	1,349,859	0	0	0	0	0
4214 Prior Year Adjustment	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
4215 Prior Year Carryover	0	0	0	0	0	0
4216 CURO Adjustment	11,372	0	0	0	0	0
4217 Desalter Replenishment	58,664	0	0	0	0	0
4217.5 DRO - Other Adjustment	415	0	0	0	0	0
4218 RTS Charges-Appropriative-IEUA	37,391	0	0	0	0	0
Total 4210 Approp Pool-Replenishment	1,463,481	0	0	0	0	0
4220 Non-Ag Pool-Replenishment						
4223 Net Replenishment	30,590	0	0	0	0	0
4224 CURO Adjustment	320	0	0	0	0	0
4228 RTS Charges-Non Agricultural-IEUA	1,159	0	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	32,069	0	0	0	0	0
4230 Groundwater Recharge Activity						
4230 Groundwater Recharge	0	0	0	0	0	0
4231 MZ1 Assigned Water Sales	0	0	0	0	0	0
Total 4230 Groundwater Recharge Activity	0	0	0	0	0	0
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	0	0	0	0	0	0
Total 4600 Groundwater Sales	0	0	0	0	0	0
4700 Other Income						
4715 Gain on Sale of Asset	0	0	0	0	0	0
Total 4700 Other Income	0	0	0	0	0	0
Total Other Income	1,453,436	0	0	0	0	0
Other Expense						
5010 Groundwater Recharge						
5011.4 Replenishment Water	0	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0	0
5011 Replenishment Water - Other	1,466,888	0	0	0	0	0
5018 RTS Charges-IEUA	44,475	0	0	0	0	0
Total 5010 Groundwater Recharge	1,511,362	0	0	0	0	0
5100 Other Water Purchases						
5105 Purchase of Non-Ag Pool Water	0	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	0	0	0	0	0	0
Total 5100 Other Water Purchases	0	0	0	0	0	0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2022/23**

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
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
Total 9200 Interest Expense	0	0	0	0	0	0
9251 Other Post Employment Benefits						
9251 Other Post Employment Benefits	0	0	0	0	0	0
Total 9251 Other Post Employment Benefits	0	0	0	0	0	0
9990 Excess Reserve Refunds						
9996 Refund - Excess Reserves - Appropriative Pool	0	0	0	0	0	0
9996.5 Refund - Basin O&M - Appropriative Pool	127,582	0	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	0	0	0	0	0	0
9997.5 Refund - Basin O&M - NonAgricultural Pool	5,084	0	0	0	0	0
9998 Refund - Recharge Debt - Appropriative Pool	107,164	0	0	0	0	0
	239,830	0	0	0	0	0
Total Other Expense	1,751,192	0	0	0	0	0
9900 To / (From) Reserves	987,197	0	(86,504)	0	0	86,504
Net Other Income	(1,284,953)	0	86,504	0	0	(86,504)
Net Income	\$0	\$0	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER FY 2022/23 ACCOUNT VARIANCE ANALYSIS

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended	
4000 Mutual Agency Revenue	\$ 173,102	\$ 177,430	\$ 177,430	\$ 181,866	\$ 181,866	\$ 4,436	MWD DYY Program increase of 2.5% from FY 2021/22 actual per agreement
4110 Appropriative Pool Assessments	8,933,741	6,758,475	7,222,032	9,029,425	9,279,425	2,057,393	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	369,221	234,183	274,845	244,135	285,135	10,290	Function of budget divided by production estimates
4730 Prorated Interest Income	49,814	106,125	106,125	35,550	35,550	(70,575)	Interest rates decreasing from prior year
4900 Miscellaneous Income	0	0	0	0	0	0	Miscellaneous interest not anticipated
Total Income	9,525,880	7,276,213	7,780,432	9,490,976	9,781,976	2,001,544	
Judgment Administration Expenses							
5900 Judgment Administration Costs	0	0	0	1,172,801	1,172,801	1,172,801	Creation of Judgment Administration category for FY 2022/23
6010 Administration Salary Costs	1,304,682	1,208,557	1,208,557	644,096	644,096	(564,461)	Decreased costs of payroll/burden to Judgment Administration
6020 Office Building Expense	118,962	223,929	223,929	141,031	141,031	(82,898)	Decrease in Watermaster office renovations
6030 Office Supplies & Equip.	36,847	36,350	36,350	42,950	42,950	6,600	Increased Watermaster banking service fees and meeting expenses
6040 Postage & Printing Costs	30,536	37,460	37,460	38,255	38,255	795	Increased Ricoh copier lease charges
6050 Information Services	149,850	173,398	173,398	177,624	177,624	4,226	Increased IT consulting services
6060 WM Special Contract Services	57,101	56,545	56,545	57,960	57,960	1,415	Increased audit support and Annual Report costs
6070 Watermaster Legal Services	602,520	326,975	326,975	450,146	450,146	123,171	Increased Administrative legal services from BHFS
6080 Insurance Expense	40,013	46,797	46,797	48,743	48,743	1,946	Increased business insurance package costs from previous year
6110 Dues and Subscriptions	34,166	38,815	38,815	41,475	41,475	2,660	Projected increase in ACWA and other memberships
6150 Field Supplies & Equipment	1,905	2,750	2,750	3,200	3,200	450	Purchase of boots, jackets, work attire for field staff
6170 Travel & Transportation	18,617	24,170	24,170	28,970	28,970	4,800	Increased costs related to travel, transportation and other costs
6190 Conferences & Seminars	21,177	40,800	40,800	42,678	42,678	1,878	Increased tuition reimbursements for Watermaster staff attending college
6200 Advisory Committee Expenses	58,032	55,336	55,336	127,177	127,177	71,841	Increased Watermaster, BHFS, and West Yost staff time allocations
6300 Watermaster Board Expenses	173,761	190,149	190,149	281,328	281,328	91,179	Increased Watermaster, BHFS, and West Yost staff time allocations
8300 Appropriative Pool Administration	333,407	76,974	76,974	146,298	146,298	69,324	Increased Watermaster, BHFS, and West Yost staff time allocations
8400 Agricultural Pool Administration	553,101	69,411	69,411	145,438	395,438	326,027	Increased Watermaster, BHFS, and West Yost staff time allocations
8500 Non-Agricultural Pool Administration	106,877	57,746	57,746	134,930	175,930	118,184	Increased Watermaster, BHFS, and West Yost staff time allocations
9400 Depreciation Expense	26,371	0	0	0	0	0	No change from prior year
9500 Allocated Administration Expenses	(358,153)	(465,442)	(465,442)	(390,992)	(390,992)	74,451	Allocation of G&A expenses based upon projected payroll time allocations
Total Judgment Administration Expenses	3,309,774	2,200,720	2,200,720	3,334,108	3,625,108	1,424,388	
OBMP Expenses & Program Elements 1-9							
6900 Optimum Basin Mgmt Program	1,301,997	1,272,796	1,272,796	1,483,939	1,483,939	211,143	Increased Watermaster, BHFS, and West Yost staff time allocations
7101 Production Monitoring	51,170	102,740	102,740	0	0	(102,740)	Transferring budget category to other areas within OBMP/PE section
7102 Meter Installation/Maintenance	12,255	16,567	16,567	0	0	(16,567)	Transferring budget category to other areas within OBMP/PE section
7103 Groundwater Quality Monitoring	226,503	352,035	352,035	0	0	(352,035)	Transferring budget category to other areas within OBMP/PE section
7104 Groundwater Level Monitoring	276,977	303,753	303,753	271,112	271,112	(32,641)	Decrease in Engineering Services and Watermaster staff time
7107 Ground Level Monitoring	208,324	258,038	258,038	0	0	(258,038)	Transferring budget category to other areas within OBMP/PE section
7108 Hydraulic Control Monitoring Program	66,489	83,378	83,379	0	0	(83,379)	Transferring budget category to other areas within OBMP/PE section
7109 Recharge & Well Monitoring Program	13,127	33,208	33,208	0	0	(33,208)	Transferring budget category to other areas within OBMP/PE section
7110 Agriculture Production and Estimation	3,598	14,228	14,228	0	0	(14,228)	Transferring budget category to other areas within OBMP/PE section
7111 Implementation of Data Collection and Management	6,101	20,158	20,158	0	0	(20,158)	Transferring budget category to other areas within OBMP/PE section
7200 OBMP Pgm Element 2 - Comp Recharge	1,509,996	1,245,772	1,245,772	1,470,015	1,470,015	224,243	Increased Engineering Services, RMPU, and Recharge Basin O&M costs
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	4,956	47,793	47,793	157,553	157,553	109,760	Increased Eng. Services from accounts being transferred into this category
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	353,394	153,612	300,643	536,624	536,624	235,981	Increased Eng. Services from accounts being transferred into this category
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	138,840	151,389	223,389	502,681	502,681	279,292	Increased Eng. Services from accounts being transferred into this category
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	21,036	25,055	396,747	503,650	503,650	106,903	Increased Engineering Services for Storage and Recovery Program
7700 Inactive Well Protection Program	0	500	500	0	0	(500)	Transferring budget category to other areas within OBMP/PE section
7690 Recharge Improvement Debt & Projects	378,237	529,029	529,029	840,302	840,302	311,273	Increase for Recharge Improvement Project; Decrease for Debt Service

CHINO BASIN WATERMASTER FY 2022/23 ACCOUNT VARIANCE ANALYSIS

	FY 2020/21 June Actual	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended	
9501 Allocated Administration Expenses - OBMP	132,530	167,242	167,242	240,607	240,607	73,365	Allocation of G&A expenses based upon projected payroll time allocations
9502 Allocated Administration Expenses - PE 1-9	225,624	298,200	298,200	150,385	150,385	(147,814)	Allocation of G&A expenses based upon projected payroll time allocations
Total OBMP Expenses & Program Elements 1-9	4,931,153	5,075,493	5,666,217	6,156,868	6,156,868	490,651	
Total Expenses	8,240,927	7,276,213	7,866,936	9,490,976	9,781,976	1,915,040	
Net Ordinary Income	1,284,953	0	(86,504)	0	0	86,504	
Other Income							
4225 Interest Income	(42,114)	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	1,463,481	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	32,069	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
4700 Other Income	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
Total Other Income	1,453,436	0	0	0	0	0	
Other Expense							
5010 Groundwater Recharge	1,511,362	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	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 These categories are not budgeted since they are "below the line"
9200 Interest Expense	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9251 Other Post Employment Benefits	0	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	239,830	0	0	0	0	0	0 These categories are not budgeted since they are "below the line"
Total Other Expense	1,751,192	0	0	0	0	0	
9900 To / (From) Reserves	987,197	0	(86,504)	0	0	86,504	
Net Other Income	(1,284,953)	0	86,504	0	0	(86,504)	
Net Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

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.
4112.5	Agricultural Pool Expenses - Reallocation	Special Assessment to the Appropriative Pool for the additional Agricultural Pool Legal Services for FY 2019/20. Board authorized Watermaster to issue invoices to the Appropriative Pool on August 25, 2020 in the amount of \$165,694.75 with the payments due September 25, 2020.
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.
4114	Agricultural Pool Administration & Legal Services	Agricultural Pool Special Assessment for Administration and Legal Services. These expenses are paid by the Appropriative Pool.
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>5900 JUDGMENT ADMINISTRATION COSTS</u>		
5901.1	Admin - Document Review/Creation - WM Staff	WM staff time related to Judgment Administration projects and activities.
5901.3	Admin - Field Work - WM Staff	WM staff time related to Judgment Administration projects and activities.
5901.5	Admin - General - WM Staff	WM staff time related to Judgment Administration projects and activities.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
5901.7	Admin - Meeting - WM Staff	WM staff time related to Judgment Administration projects and activities.
5901.8	Admin - General Meetings - Eng. Services	West Yost staff time related to Judgment Administration projects and activities.
5901.9	Admin - Reporting - WM Staff	WM staff time related to Judgment Administration projects and activities.
5906.1	Admin - Watermaster Model Application	West Yost staff time related to Judgment Administration projects and activities.
5906.71	Admin - Misc. Data Requests-CBWM GM/Staff	West Yost staff time related to Judgment Administration projects and activities.
5906.72	Admin - Misc. Data Requests-Non CBWM Staff	West Yost staff time related to Judgment Administration projects and activities.
5910	Admin - Court Coordination - WM Staff	WM staff time related to Judgment Administration projects and activities.
5910	Admin - Court Coordination - WM Staff	WM staff time related to Judgment Administration projects and activities.
5911	Admin - Exhibit "G" - WM Staff	WM staff time related to Judgment Administration projects and activities.
5921	Admin - Production Monitoring - WM Staff	WM staff time related to Judgment Administration projects and activities.
5925	Admin - Agriculture Production & Estimation	West Yost staff time related to Judgment Administration projects and activities.
5931	Admin - Recharge Applications - WM Staff	WM staff time related to Judgment Administration projects and activities.
5935	Admin - Mat'l Physical Injury Requests - Other	West Yost staff time related to Judgment Administration projects and activities.
5941	Admin - Reporting - WM Staff	WM staff time related to Judgment Administration projects and activities.
5945	Admin - WM Annual Report Preparation	West Yost staff time related to Judgment Administration projects and activities.
5951	Admin - Rules & Regs - WM Staff	WM staff time related to Judgment Administration projects and activities.
5961	Admin - Safe Yield - WM Staff	WM staff time related to Judgment Administration projects and activities.
5965	Admin - Support Data Collection/Mgmt. Process	West Yost staff time related to Judgment Administration projects and activities.
5971	Admin - Storage Agreements - WM Staff	WM staff time related to Judgment Administration projects and activities.
5981	Admin - Water Accounting/Database - WM Staff	WM staff time related to Judgment Administration projects and activities.
5991	Admin - Water Transactions - WM Staff	WM staff time related to Judgment Administration projects and activities.
6010	<u>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.
6011.10	Accounting - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.15	Building Administration - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.20	Conference/Seminar - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.25	Document Review - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.30	Field Work - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.50	General - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.55	Flex Monday - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.60	HR - WM Staff Salaries	WM Staff time related to administration of Watermaster activities

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
6011.70	IT - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.80	Meeting - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.90	Team Building - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6011.95	Training - (Give/Receive) - WM Staff Salaries	WM Staff time related to administration of Watermaster activities
6012	Payroll Services	Expenses related to processing of bi-weekly payroll and preparation of quarterly and annual tax returns, including calendar year-end W-2 processing.
6013	Human Resources Services	Expenses related to processing of flexible spending medical and dependent care accounts, along with personnel consulting services.
6016	New Employee Search Costs	Expenses related to hiring of new staff, (i.e. employment postings on Brown & Caldwell, Monster.com, CareerBuilder, local newspapers, etc.).
6017	Temporary Services	Expenses related to hiring temporary staff from an Employment Agency (i.e. scanning project, special projects, maternity leaves, extended sick leaves, etc.).
6018	Fringe Benefits	Benefits paid to employees such as employer and employee portions of CalPERS retirement, Medicare payroll taxes, medical, dental, vision, vacation, sick leave, holidays, workers compensation insurance premiums, life insurance premiums, short and long term disability premiums, state unemployment insurance.
60199	Payroll Burden Allocated	Fringe benefits allocated to salary costs.
<u>6020 OFFICE BUILDING EXPENSE</u>		
6021	Office Lease	Lease for Watermaster office paid to Cucamonga Valley Water District.
6022	Telephone	Telephone expense includes office local and long distance services, office conference call services, and cellular phones for management and field staff.
6024	Building Repairs & Maintenance	Monthly janitorial and housekeeping service, along with repairs and maintenance requests for the office.
6025	Building Interior Renovations	Office building improvements, renovations, enhancements, painting, carpeting, remodeling, lighting, etc.
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.
6141.2	Committee Meetings	Committee meeting expenses, food, refreshments, etc.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
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.
6052.6	IT Professional Services/Projects	Watermaster's managed IT services vendor who maintains special services and projects
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.
6062.5	Audit Support Services	Services provided by Nyhart Consulting Services to ensure compliance with GASB75 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).
6068	Hearing Officer	New account for FY 2021/22 related to the Ag Pool Contest. Hearing Officer to oversee the process.
<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.
6078.13	Legal Services - Assessment Package-Updates	Watermaster legal expenses related to the Assessment Package updates as a result of the Court Order for the Safe Yield Reset
6078.20	Legal Services - Pool Issues Resolution	Watermaster legal expenses related to Pool Issues Resolution Facilitation.
6078.25	Legal Services - Ely 3 Basin Investigation	Watermaster legal expenses related to the Ely 3 Basin Investigation.
6079	Legal Services - Contingency	Watermaster legal expenses related to the administration/G&A contingency.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
<u>6080 INSURANCES</u>		
6085	Business Insurance Package	Insurance policies included in Business Insurance Package, including auto coverage, commercial and general liability, along with D&O coverage.
6086	Position Bond Insurance	Insures key positions for risk of misappropriation and/or fraud.
<u>6110 DUES & SUBSCRIPTIONS</u>		
6111	Membership Dues	Watermaster memberships include: American Water Works Association, Association of California Water Agencies, Association of Groundwater Agencies, Southern California Water Committee, Groundwater Resources Association, and the International Association of Administrative Professionals.
6112	Subscriptions	Watermaster subscribes to several trade journals and the local newspaper.
<u>6150 FIELD SUPPLIES & EQUIPMENT</u>		
6151	Small Tools & Equipment	Small tools and equipment includes any tool which might be required while working in the field.
6152	Safety Shoes	This line item includes work boots for the field staff.
6154	Uniforms	T-shirts, polo shirts, hats and jackets are provided to staff with Watermaster's logo to wear while in the field and while representing Watermaster.
<u>6170 TRAVEL & TRANSPORTATION</u>		
6170	Travel & Transportation	Travel and transportation costs related to Watermaster business, not related to conferences and seminars.
6171.1	GM Vehicle Allowance	General Manager vehicle allowance included in employment contract, if applicable.
6171.2	Watermaster Mgmt. Staff Vehicle Allowance	Expenses related to Watermaster management staff's monthly automobile allowance.
6173	Airfare/Mileage	Airfare and reimbursements paid to Watermaster employees' for use of personal vehicles for Watermaster business at the IRS approved rate per mile.
6174	Public Transportation	Cost of tolls and transponders for Watermaster vehicles on the toll roads (Transportation Corridor Agency and 91 Express Lanes) in Orange County.
6175	Vehicle Fuel	Fuel expenses for Watermaster owned vehicles.
6177	Vehicle Repairs & Maintenance	Repairs and maintenance to Watermaster's vehicles.
6179	Vehicle Purchase(s)	Purchase of Watermaster vehicle for field operations use.
<u>6190 CONFERENCES & SEMINARS</u>		
6191	Conferences & Seminars	Costs for staff attending conferences or seminars, training, or presentations regarding the Chino Basin Watermaster activities.
6192	Training & Continuing Education	Attendance at training and continuing education for Watermaster staff.
6193	Employee Training & Development	Participation in the VISTAGE leadership training and continuing education for GM.
6193.1	Strategic Planning Conference	Costs associated with the annual Strategic Planning Conference (site location fee, catering, supplies, brochures, etc.).
6193.2	Conference - Registration Fee	Registration fees for training, educational conferences, seminars, etc.
6196	Administration Leadership Forum	Costs associated with the Watermaster Administration Leadership Forum (speaker fee, catering, supplies, brochures, etc.).
6196.1	Admin. Forum - Registration Fee	Registration fees collected for attendance with the Watermaster Administration Leadership Forum.
<u>6200 ADVISORY COMMITTEE EXPENSES</u>		
6201	WM Staff Salaries	Salary and burden costs of WM staff in attending and preparing for Advisory Committee meetings.
6206	WM Meetings - Eng. Services	Staffing costs of West Yost staff in attending and preparing for Advisory Committee meetings.
6211	Compensation - AG Pool Members	Compensation for AG pool members paid through accounts 8470.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
6306	WM Meetings - Eng. Services	Staffing costs of West Yost staff in attending and preparing for 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 Appropriative Pool administrative activity.
8306	WM Meetings - Eng. Services	Staffing costs for West Yost in attending and preparing for Pool Meetings, and any other Appropriative Pool administrative activity.
8312	Meeting Expenses	Meeting expenses, including the cost of refreshments.
8367	Legal Services	Legal services for the Appropriative Pool legal counsel.
8375	Legal Services- Appropriative Pool Meeting	Brownstein legal services directly allocated to the preparation and attendance at the Appropriative Pool meetings.
<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.
8406	WM Meetings - Eng. Services	Staffing costs for West Yost in attending and preparing for Pool Meetings, and 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.
8506	WM Meetings - Eng. Services	Staffing costs for West Yost in attending and preparing for Pool Meetings, and any other Non-Agricultural Pool administrative activity.
8511	Non-Ag Pool Member Compensation	Non-Ag Pool Members are reimbursed \$25 for each Pool, Advisory Committee or Board Meeting attended, up to a maximum of \$300 per calendar year.
8512	Meeting Expense	Meeting expenses, including the cost of refreshments.
8567	Non-Ag Legal Service	The Non-Agricultural Pool retains its own legal council to represent them in all Watermaster matters.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
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.
6901.1	OBMP - Document Review/Creation - WM Staff	WM staff time related to OBMP projects and activities.
6901.3	OBMP - Field Work - WM Staff	WM staff time related to OBMP projects and activities.
6901.5	OBMP - General - WM Staff	WM staff time related to OBMP projects and activities.
6901.7	OBMP - Meeting - WM Staff	WM staff time related to OBMP projects and activities.
6901.8	OBMP - General Meetings - Eng. Services	West Yost staff time related to OBMP projects and activities.
6901.9	OBMP - Reporting - WM Staff	WM staff time related to OBMP projects and activities.
6901.95	OBMP - General Reporting - Eng. Services	West Yost staff time related to OBMP projects and activities.
6901	OBMP - WM Staff	Salary and burden costs of WM staff in performance of OBMP activities and projects.
6903	OBMP - SAWPA Group	Basin Monitoring Plan TaskForce with SAWPA
6906	OBMP - Engineering	Costs associated with the OBMP project by Wildermuth Environmental, Inc.
6906.1	OBMP - Watermaster Model Update	Costs associated with updating the OBMP model by Wildermuth Environmental, Inc.
6906.15	OBMP - Integrated Model Mtgs/Technical Review	Costs associated with Integrated Model meetings and technical review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster.
6906.17	Planning Study Analysis	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide information that can be used to improve development of management planning for current and future modeling assessments.
6906.18	Prado Dam FS/EIS/EIR	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to provide as needed support to Watermaster and IEUA in evaluating impacts of the proposed Prado Dam improvements.
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 - 2020 OBMP Update	Costs associated with the 2020 OBMP Update and the reporting requirements by Wildermuth Environmental, Inc.
6906.27	HCP Mtgs/Technical Review - IEUA Cost Share	Costs associated with HCP Meetings/Technical Review by Wildermuth Environmental, Inc. and cost shared by IEUA and Watermaster
6906.28	OBMP - Agriculture Production and Estimation	Costs associated with Agriculture Production and Estimation and the reporting requirements by Wildermuth Environmental, Inc.
6906.29	SB88 Compliance	A new effort by Wildermuth Environmental, Inc. for FY 2019/20 to complete a stormwater diversion recharge calculation audit to: ensure compliance with SB88, inform O&M cost allocation and provide information for subsequent recharge master plan and safe yield recalculations.
6906.31	OBMP - Pool, Advisory, Board Meetings	Costs associated with Wildermuth Environmental, Inc. attending Watermaster meetings.
6906.32	OBMP - Other General Meetings	Costs associated with Wildermuth Environmental, Inc. attending general Watermaster meetings.
6906.33	OBMP - Appropriative Pool Issue Resolution	Costs associated with Appropriative Pool Issue Resolution by Wildermuth Environmental, Inc.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
6906.71	OBMP - Data Requests - CBWM GM/Staff	Costs associated with data requests ordered by CBWM GM/Staff and developed and created by Wildermuth Environmental, Inc.
6906.72	OBMP - Data Requests - Non-CBWM GM/Staff	Costs associated with data requests ordered by Non-CBWM Staff and developed and created by Wildermuth Environmental, Inc.
6906.73	OBMP - 2020 Safe Yield Recalculation	Costs associated with the 2020 Safe Yield Recalculation developed and created by Wildermuth Environmental, Inc.
6906.74	OBMP - Material Physical Injury Requests	Costs associated with Material Physical Injury Requests developed and created by Wildermuth Environmental, Inc.
6906.8	OBMP - Sunding Report Update	Costs associated with updating the Sunding Report.
6906.81	OBMP - Prepare the Annual Reports	Costs associated with preparing the Watermaster Annual Reports.
6906.82	OBMP - Support for the Assessment Package	Costs associated for the support of the Watermaster Assessment Package by Wildermuth Environmental, Inc.
6906.9	OBMP - 2018 RMPU Recharge Master Update	Costs associated with the 2018 RMPU Recharge Master Update by Wildermuth Environmental, Inc.
6907.3	WM Legal Counsel	Watermaster legal counsel expenses.
6907.30	Peace II - CEQA	Watermaster legal expenses related to the Peace II - CEQA.
6907.31	Archibald South Plume	Watermaster legal expenses related to the Archibald South Plume.
6907.32	Chino Airport Plume	Watermaster legal expenses related to the Chino Airport Plume.
6907.33	Desalter/Hydraulic Control Issues	Watermaster legal expenses related to the Desalter/Hydraulic Control Issues and Court proceedings.
6907.34	Santa Ana River Water Rights	Watermaster legal expenses related to the Santa Ana River Water Rights.
6907.35	Paragraph 31 Motion	Watermaster legal expenses related to the Paragraph 31 Motion and Appeal.
6907.36	Santa Ana River Habitat	Watermaster legal expenses related to the Santa Ana River Habitat.
6907.37	Storage and Recovery/Auction	Watermaster legal expenses related to Storage & Recovery/Auction issues.
6907.38	Regional Water Quality Control Board	Watermaster legal expenses related to the Regional Water Quality Control Board.
6907.39	Recharge Master Plan	Watermaster legal expenses related to the Recharge Master Plan.
6907.40	Storage Agreements	Watermaster legal expenses related to Storage Agreements and related issues.
6907.41	Prado Basin Habitat Sustainability	Watermaster legal expenses related to the Prado Basin Habitat Sustainability and other related issues.
6907.42	Safe Yield Recalculation	Watermaster legal expenses related to the Safe Yield Recalculation and other related issues.
6907.43	RMPU - City of Fontana Motion	Watermaster legal expenses related to the RMPU-City of Fontana Motion and other related issues.
6907.44	SGMA Compliance	Watermaster legal expenses related to the SGMA Compliance and other related issues.
6907.45	OBMP Update	Watermaster legal expenses related to the OBMP Update and other related issues.
6907.47	2020 Safe Yield Reset	Watermaster legal expenses related to the 2020 Safe Yield Reset and other related issues.
6907.48	Ely Basin Investigation	Watermaster legal expenses related to the Ely Basin investigation and other related issues.
6907.9	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.
6908.1	OBMP Update - Dodson & Associates	Expenses related to the OBMP Update project from Dodson & Associates
6909.1	OBMP Meetings	Meeting expenses related to the OBMP project.
6909.3	OBMP Other Expenses	Other expenses related to the OBMP project.
6909.6	OBMP - Other Expenses-Misc.	Other miscellaneous expenses related to the OBMP project.
<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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
<u>7000 PROGRAM IMPLEMENTATION PROJECTS 1 -9</u>		
7101.1 7101.2 7101.31	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.
7101.4	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 7102.5 7102.6 7102.65 7102.7 7102.8	Meter Installation	Approximately 270 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.
7103.1 7103.3 7103.5	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.
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 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 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.
7104.6	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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
7105.6	Basin Water Quality Monitoring - Supplies	Required supplies item include rubber gloves, sample bags, tools, and field lab equipment.
7107.1	Ground Level Monitoring	Pursuant to the OBMP and Peace Agreement, Program Element 1 also includes the development and implementation of a ground-level monitoring and testing program. 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.
7107.2		
7107.3		
7107.5		
7107.6		
7107.61	Ground Level Monitoring - Chino Hills ASR	Current fiscal year expenses for the Chino Hills ASR project by Wildermuth Environmental, Inc.
7107.62	Ground Level Monitoring - Chino Hills ASR	CarryOver funds from prior fiscal years for the Chino Hills ASR project.
7107.8	Ground Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7107.9	Ground Level Monitoring - Supplies	Miscellaneous supplies.
7108.1	Hydraulic Control Monitoring Program	As part of the Basin Plan, a monitoring plan to evaluate the state of hydraulic control in the southern end of the basin has been developed. Hydraulic control will be used to 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.
7108.11		
7108.2		
7108.3		
7108.31		
7108.4		
7108.41		
7108.6		
7108.7	Prado Basin Habitat	Wildermuth Environmental and other outside engineering costs for the Prado Basin Habitat project, split three ways between Watermaster, IEUA and OCWD.
7108.71		
7108.72		
7108.74		
7108.75		
7108.9	Hydraulic Control Monitoring	The expenses related for any/all aerial photographs of the Chino Basin.
7109.2	Recharge and Well Monitoring Program	Engineering services to review quarterly and annual reports for Chino Basin Recycled Water Groundwater Recharge Program.
7109.3		
7109.4		
7110.1	Agriculture Production and Estimation - WM Staff	Watermaster has determined that for some overlying agricultural pool parties, it is not practical to repair, replace or install a new meter to estimate groundwater pumping. Watermaster has requested that Wildermuth assist Watermaster staff in the development of a water-duty based method to enable Watermaster staff to estimate pumping for overlying agricultural pool parties' that cannot be reasonably measured.
7110.3	Agriculture Production and Estimation - Engineering Services	Watermaster has determined that for some overlying agricultural pool parties, it is not practical to repair, replace or install a new meter to estimate groundwater pumping. Watermaster has requested that Wildermuth assist Watermaster staff in the development of a water-duty based method to enable Watermaster staff to estimate pumping for overlying agricultural pool parties' that cannot be reasonably measured.
7111.1	Support for Implementation of Improved Data Collection and Management Process - WM Staff	In FY 2019/20, Watermaster requested WEI to develop a recommendation for an improved data collection and management process to eliminate duplicate data requests, avoid discrepancies between collected datasets, and create a centralized location for Watermaster and IEUA to access the data. The recommended process includes a structured system, where data are collected and managed by Watermaster monthly or annually using uniform data templates customized for each Party, and is made available at a centralized location for Watermaster and IEUA. Watermaster plans to implement this process in FY 2020/21.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
7111.3	Support for Implementation of Improved Data Collection and Management Process - Engineering Services	In FY 2019/20, Watermaster requested WEI to develop a recommendation for an improved data collection and management process to eliminate duplicate data requests, avoid discrepancies between collected datasets, and create a centralized location for Watermaster and IEUA to access the data. The recommended process includes a structured system, where data are collected and managed by Watermaster monthly or annually using uniform data templates customized for each Party, and is made available at a centralized location for Watermaster and IEUA. Watermaster plans to implement this process in FY 2020/21.
7201 7202 7202.1 7202.2 7202.3 7203 7204 7205	OBMP PROGRAM ELEMENT 2 -- Comprehensive Recharge Program	Includes the start of the Recharge Master Plan implementation, GRCC participation and recharge basin O&M (a shared cost with IEUA).
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station (TO #5)	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin (TO #6)	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.
7210	2023 RMPU Recharge Master Plan Scoping	Costs related to the 2023 RMPU Recharge Master Plan scoping .
7220	Integrated Model Mtg/Tech Review - 50% IEUA	Costs related to the Integrated Model Meeting/Technical Review - Costs charged to IEUA at 50%.
7301 7301.1 7303 7304 7305 7306	OBMP PROGRAM ELEMENTS 3 & 5 – Water Supply Plan - Desalter	Expenses include engineering services for the technical review of non-Watermaster consultant work products for consistency with OBMP, Basin Plan and other Watermaster interests. Work in this category also includes the design support for the proposed Chino Creek Desalter well field.
7401 7402 7402.10 7403 7404 7405 7406 7408	OBMP PROGRAM ELEMENT 4 - MANAGEMENT ZONE MANAGEMENT STRATEGIES	Pursuant to the OBMP and Peace Agreement, Watermaster has developed a long-term management plan for MZ1. Watermaster and the Court approved the MZ1 Subsidence Management Plan in 2007. Watermaster began implementing the MZ1 Subsidence Management Plan in FY 2008-2009 and continued in years thereafter, adapting the plan as new data and understanding dictates. Data collected and analyzed will be presented and discussed at the Subsidence Technical Group meetings. Starting in FY 2015/16 the Northwest MZ1 Area costs are budgeted under 7402.10 and this project is monitored and evaluated by the Groundwater Recharge Coordinating Committee (GRCC).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
7501	OBMP PROGRAM ELEMENTS 6 & 7 – Cooperative Efforts and Salt Management	Pursuant to the OBMP and Peace Agreement, Watermaster will complete specific activities to improve water quality monitoring and analyze the effectiveness of the OBMP to accomplish its goals. The work in this line item includes coordinating the Water Quality committee activities, coordinating with RWQCB and DTSC on several groundwater plumes - including VOC plumes potentially emanating from the South Archibald Plume (formerly OIA) and the Chino Airport, and the Stringfellow perchlorate plume, which has now reached the Santa Ana River, the Basin Monitoring Task Force pursuant to Watermaster's Maximum Benefit obligation, and participating in the TMDL process for Santa Ana River, Chino and Mill Creeks.
7501.1		
7502		
7202.1		
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7601	OBMP PROGRAM ELEMENTS 8 & 9 – Storage Management and Conjunctive Use Programs	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602		
7604		
7605		
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7612		
7614		
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7650		
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 Declez 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.
7690.23	Jurupa Basin Conserv. Berm & Trash Boom	Recharge Improvement Project costs related to the Jurupa 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
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).
4217	Desalter Replenishment	Desalter Replenishment Obligations.
4217.5	Desalter Replenishment - Other Adjustments	Desalter Replenishment Obligations - Other adjustments.
4218	RTS Charges-Appropriative-IEUA	Ready-To-Serve charges from IEUA charged directly to the Appropriative Pool.
4220	Non-Ag Pool Replenishment	Non-Ag members (primarily industrial producers) are required to replace any water produced which exceeds their assigned water rights.
4223	Non-Ag Pool Replenishment	Non-Ag members replenishment obligation.
4224	CURO Adjustment	Non-Ag members CURO adjustments.
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.
4227	AP Escrow Interest	The interest income from the Bank of America Appropriative Pool Escrow account.
4228	RTS Charges-Non-Ag Pool-IEUA	Ready-To-Serve charges from IEUA charged directly to the Non-Agricultural Pool.
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.
4715	Gain on Sale of Asset	Revenue related to the sale of an asset
5010	Groundwater Recharge	Costs of Replenishment or Supplemental Water.
5011	Replenishment Water - Other	Costs of Replenishment or Supplemental Water.
5011.4	Replenishment Water	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.
5018	RTS Charges - IEUA	Ready-To-Serve charges from IEUA
5105	Purchase of Non-Ag Pool Water	The cost to purchase Non-Ag Pool Water.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2022/23**

Budget Account Number	Account Description	Comments and Information
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 Appropriate Pool at the time the Assessment invoices are generated.
9996.5	Refund - Basin O&M - Approp. Pool	The return of any Recharge Basin O&M reserves to the Appropriate 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.
9997.5	Refund - Basin O&M - Non-Ag Pool	The return of any Recharge Basin O&M 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 Appropriate Pool at the time the Assessment invoices are generated.

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION - PROJECTED
FISCAL YEAR 2022/23**

INCLUDES "10% JUDGMENT ADMINISTRATION AND 15% OBMP & PROGRAM ELEMENTS 1-9 OPERATING RESERVES"

PRODUCTION BASIS

2020/21 Production & Exchanges in Acre-Feet (Actuals)
2021/22 Production & Exchanges in Acre-Feet (Projected) ¹

BUDGET

Judgment Administration^{2,3}
OBMP & Program Elements 1-9²
Judgment Administration, OBMP & PE 1-9 Assessments

TOTAL BUDGET

Less: Budgeted Interest Income
Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Add: OPERATING RESERVE

Judgment Administration (10%) 10%
OBMP & PE 1-9 (15%) 15%

Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments ⁴

FUNDS REQUIRED TO BE ASSESSED

Proposed Assessments

Judgment Administration, OBMP & PE 1-9 (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 "Amended" Budget July 22, 2021, Information Only
Grand Total

FY 2021/22 BUDGET ⁵	FY 2022/23 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		98,806.120	73,423.920	74.311%	21,484.815	21.744%	3,897.385	3.944%
		108,331.739	85,091.509	78.547%	20,104.123	18.558%	3,136.107	2.895%
			Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$2,200,720	\$3,334,108	\$3,334,108	\$2,618,847	4,176,012	\$618,741	986,644	\$96,519	153,910
5,050,683	5,316,566	5,316,566	2,618,847	4,176,012	618,741	986,644	96,519	153,910
\$7,251,403	\$8,650,674	8,650,674	2,618,847	4,176,012	618,741	986,644	96,519	153,910
		8,650,674	2,618,847	4,176,012	618,741	986,644	96,519	153,910
(106,125)	(35,550)	(35,550)		(27,924)		(6,597)		(1,029)
(177,430)	(181,866)	(181,866)		(142,850)		(33,751)		(5,265)
6,967,848	8,433,258	8,433,258	2,618,847	4,005,238	618,741	946,297	96,519	147,616
220,072	333,411	333,411	261,885	626,402	61,874	147,997	9,652	23,087
757,602	797,485	797,485		626,402		147,997		23,087
977,674	1,130,896	1,130,896	261,885	626,402	61,874	147,997	9,652	23,087
(977,674)	(1,130,896)	(1,130,896)	(261,885)	(626,402)	(61,874)	(147,997)	(9,652)	(23,087)
\$6,967,848	\$8,433,258	\$8,433,258	\$2,618,847	\$4,005,238	\$618,741	\$946,297	\$96,519	\$147,616
			\$30.78	\$47.07	\$30.78	\$47.07	\$30.78	\$47.07
				\$77.85		\$77.85		\$77.85
			\$22.27	\$48.25	\$22.27	\$48.25	\$22.27	\$48.25
				\$70.52		\$70.52		\$70.52
			\$8.51	(\$1.18)	\$8.51	(\$1.18)	\$8.51	(\$1.18)
				\$7.33		\$7.33		\$7.33
			\$18.56	\$39.54	\$18.56	\$39.54	\$18.56	\$39.54
				\$58.10		\$58.10		\$58.10

¹ Due to the timing of when the Budget and the Assessment Package are prepared, actual production numbers on this page may differ from the Budget depending on any last minute corrections during the Assessment Package preparation process.

² Total costs are allocated to Pools by actual production percentages. Does not include Recharge Debt Payment, Recharge Improvement Projects, Replenishment Water purchases, or RTS charges.

³ Judgment Administration excludes OAP, AP, and ONAP specific legal services, meeting compensation, or Special Funds. These items invoiced separately on the Assessment invoices.

⁴ June 30th fund balance (estimated) less any funds required for Operating Reserves, OAP, AP, or ONAP Reserves, and Carryover replenishment obligations.

⁵ The previous fiscal year's budget numbers are from the previously approved Assessment Package and does not reflect numbers from any amended budget that may have followed.