



CHINO BASIN WATERMASTER

ADOPTED BUDGET FY 2023/24

MAY 25, 2023

**CHINO BASIN WATERMASTER
SUMMARY BUDGET FY 2023/24**

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$177,430	\$181,866	\$181,866	\$186,412	\$4,547
4110 Appropriative Pool Assessments	7,859,822	9,029,425	9,233,345	8,886,164	(347,181)
4120 Non-Agricultural Pool Assessments	167,299	244,135	250,214	428,750	178,536
4130 Administrative Assessments - Agricultural Pool	0	0	0	0	0
4730 Prorated Interest Income	38,436	35,550	35,550	312,500	276,950
4900 Miscellaneous Income	500	0	0	0	0
Total Income	8,243,487	9,490,976	9,700,976	9,813,827	112,851
Judgment Administration Expenses					
5900 Judgment Administration Costs	0	1,266,167	1,266,167	728,726	(537,441)
6010 Administration Salary Costs	1,530,976	644,096	644,096	1,413,610	769,514
6020 Office Building Expense	41,524	141,031	141,031	208,510	67,479
6030 Office Supplies & Equip.	44,347	42,950	42,950	46,950	4,000
6040 Postage & Printing Costs	10,762	38,255	38,255	33,806	(4,449)
6050 Information Services	153,036	177,624	177,624	199,818	22,194
6060 WM Special Contract Services	53,305	57,960	57,960	60,200	2,240
6070 Watermaster Legal Services	652,155	450,146	450,146	565,964	115,818
6080 Insurance Expense	41,185	48,743	48,743	50,468	1,725
6110 Dues and Subscriptions	34,577	41,475	41,475	40,027	(1,448)
6150 Field Supplies & Equipment	1,371	3,200	3,200	3,200	0
6170 Travel & Transportation	22,372	28,970	28,970	29,570	600
6190 Conferences & Seminars	21,385	42,678	42,678	50,400	7,722
6200 Advisory Committee Expenses	35,360	127,177	127,177	105,823	(21,354)
6300 Watermaster Board Expenses	176,790	281,328	281,328	256,601	(24,727)
8300 Appropriative Pool Administration	57,091	146,298	146,298	112,173	(34,125)
8400 Agricultural Pool Administration	34,046	145,438	145,438	108,700	(36,738)
8500 Non-Agricultural Pool Administration	27,316	134,930	134,930	108,194	(26,736)
9300 Amortization Expense	102,496	0	0	0	0
9400 Depreciation Expense	38,862	0	0	0	0
9500 Allocated Administration Expenses	(294,175)	(390,992)	(390,992)	(440,828)	(49,836)
Total Judgment Administration Expenses	2,784,782	3,427,474	3,427,474	3,681,911	254,437
OBMP Expenses & Program Elements 1-9					
6900 Optimum Basin Mgmt Program	596,613	1,390,573	1,540,573	1,066,497	(474,076)
7101 Production Monitoring	68,723	0	0	0	0
7103 Groundwater Quality Monitoring	308,365	0	0	0	0
7104 Groundwater Level Monitoring	314,775	271,112	271,112	456,925	185,813
7107 Ground Level Monitoring	318,065	0	0	0	0
7108 Hydraulic Control Monitoring Program	51,965	0	0	0	0

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
7109 Recharge & Well Monitoring Program	16,858	0	0	0	0
7110 Agriculture Production and Estimation	34,585	0	0	0	0
7111 Implementation of Data Collection and Management	2,531	0	0	0	0
7200 OBMP Pgm Element 2 - Comp Recharge	1,243,105	1,470,015	1,530,015	1,414,773	(115,242)
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	4,392	157,553	157,553	84,677	(72,876)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	(20,281)	536,624	536,624	512,434	(24,190)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	217,507	502,681	502,681	673,924	171,243
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	353,219	503,650	593,698	633,092	39,394
7690 Recharge Improvement Debt & Projects	1,586,232	840,302	840,302	848,765	8,463
9501 Allocated Administration Expenses - OBMP	71,260	240,607	240,607	222,160	(18,447)
9502 Allocated Administration Expenses - PE 1-9	222,915	150,385	150,385	218,669	68,284
Total OBMP Expenses & Program Elements 1-9	5,390,830	6,063,502	6,363,550	6,131,916	(231,634)
Total Expenses	8,175,612	9,490,976	9,791,024	9,813,827	22,803
Net Ordinary Income	67,875	0	(90,048)	0	90,048
Other Income					
4225 Interest Income	(139,026)	0	0	0	0
4210 Approp Pool-Replenishment	1,648,963	0	0	0	0
4220 Non-Ag Pool-Replenishment	44,727	0	0	0	0
4600 Groundwater Sales	0	0	0	0	0
4700 Other Income	0	0	0	0	0
Total Other Income	1,554,663	0	0	0	0
Other Expense					
5010 Groundwater Recharge	35,030	0	0	0	0
9990 Excess Reserve Refunds	301,643	0	0	0	0
Total Other Expense	503,006	0	0	0	0
9900 To / (From) Reserves	1,665,937	0	(90,048)	0	90,048
Net Other Income	(614,280)	0	90,048	0	(90,048)
Net Income	(\$546,405)	\$0	\$0	\$0	\$0

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2023/24**

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
Ordinary Income					
Income					
4000 Mutual Agency Revenue					
4040 Cooperative Agreement - MWD	177,430	181,866	181,866	186,412	4,547
Total 4000 Mutual Agency Revenue	177,430	181,866	181,866	186,412	4,547
4110 Appropriative Pool Assessments					
4111 Administrative Assessment	1,635,151	2,618,847	2,618,847	2,808,606	189,759
4111.2 OBMP Assessment	3,542,704	4,005,238	4,170,187	3,649,474	(520,713)
4111.3 App Pool - Special Assessment *	0	0	0	0	0
4112 Ag Pool Reallocation - Administrative	478,534	618,741	618,741	686,843	68,102
4113 Ag Pool Reallocation - OBMP	1,036,584	946,297	985,268	892,477	(92,791)
4114 Ag Pool Administration & Legal Services *	0	0	0	0	0
4114.5 PY - Ag Pool Administration & Legal Services	530,275	0	0	0	0
4115 Recharge Improvements	0	358,000	358,000	102,000	(256,000)
4116 Recharge Debt Payment	529,029	482,302	482,302	746,765	264,463
4117.5 PY - AP Expenses Paid By ONAP	107,544	0	0	0	0
Total 4110 Appropriative Pool Assessments	7,859,822	9,029,425	9,233,345	8,886,164	(347,181)
4120 Non-Agricultural Pool Assessments					
4123 Administrative Assessment	86,795	96,519	96,519	186,463	89,943
4123.3 Non-Ag Pool - Special Assessment *	0	0	0	0	0
4124 OBMP Assessment	188,049	147,616	153,695	242,288	88,593
4127.5 PY - ONAP Paid AP Expenses	(107,544)	0	0	0	0
Total 4120 Non-Agricultural Pool Assessments	167,299	244,135	250,214	428,750	178,536
4130 Administrative Assessments - Agricultural Pool					
4131 Agricultural Pool - Special Assessments *	0	0	0	0	0
Total 4130 Administrative Assessments - Agricultural Pool	0	0	0	0	0
4730 Prorated Interest Income					
4713 Interest Income-Other	28	0	0	0	0
4731 Interest - Agricultural Pool	2,467	1,125	1,125	12,500	11,375
4732 Interest - Appropriative Pool	35,345	33,750	33,750	295,000	261,250
4733 Interest - Non-Agricultural Pool	597	675	675	5,000	4,325
Total 4730 Prorated Interest Income	38,436	35,550	35,550	312,500	276,950
4900 Miscellaneous Income					
4925 Miscellaneous Income	500	0	0	0	0
Total 4900 Miscellaneous Income	500	0	0	0	0
Total Income	8,243,487	9,490,976	9,700,976	9,813,827	112,851

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DETAIL BUDGET FY 2023/24**

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
Judgment Administration Expenses					
5900 Judgment Administration Costs					
5901.1 Admin - Document Review/Creation - WM Staff	0	108,299	108,299	82,794	(25,505)
5901.3 Admin - Field Work - WM Staff	0	62,491	62,491	7,760	(54,731)
5901.5 Admin - General - WM Staff	0	146,513	146,513	60,129	(86,384)
5901.7 Admin - Meeting - WM Staff	0	92,638	92,638	2,633	(90,005)
5901.8 Admin - General Meetings - Eng. Services	0	40,552	40,552	45,097	4,545
5901.9 Admin - Reporting - WM Staff	0	74,568	74,568	31,033	(43,535)
5906.1 Admin - Watermaster Model Application	0	71,674	71,674	7,028	(64,646)
5906.71 Admin - Misc. Data Requests - CBWM GM/Staff	0	135,420	135,420	126,204	(9,216)
5906.72 Admin - Misc. Data Requests - Non CBWM Staff	0	51,312	51,312	42,832	(8,480)
5910 Admin - Court Coordination - WM Staff	0	22,945	22,945	19,098	(3,847)
5911 Admin - Exhibit "G" - WM Staff	0	19,090	19,090	2,370	(16,720)
5921 Admin - Production Monitoring - WM Staff	0	40,822	40,822	11,322	(29,500)
5925 Admin - Agriculture Production & Estimation	0	57,552	57,552	34,376	(23,176)
5931 Admin - Recharge Applications - WM Staff	0	9,191	9,191	4,634	(4,557)
5935 Admin - Mat'l Physical Injury Requests-Other	0	81,472	81,472	36,072	(45,400)
5941 Admin - Reporting - WM Staff	0	36,520	36,520	1,316	(35,204)
5945 Admin - WM Annual Report Preparation-Eng. Services	0	15,320	15,320	15,416	96
5951 Admin - Rules & Regs - WM Staff	0	17,251	17,251	12,726	(4,525)
5961 Admin - Safe Yield - WM Staff	0	53,915	53,915	26,330	(27,585)
5965 Admin - Support Data Collection & Mgmt. Process	0	14,568	14,568	36,336	21,768
5971 Admin - Storage Agreements - WM Staff	0	53,393	53,393	4,739	(48,654)
5981 Admin - Water Accounting/Database - WM Staff	0	25,171	25,171	109,793	84,622
5991 Admin - Water Transactions - WM Staff	0	35,490	35,490	8,688	(26,802)
Total 5900 Judgment Administration Costs	0	1,266,167	1,266,167	728,726	(537,441)
6010 Administration Salary Costs					
6011 WM Staff Salaries & Payroll Burden	1,372,778	0	0	0	0
6011.1 WM Staff - Overtime	22,699	12,000	12,000	15,000	3,000
6011.2 WM Staff - Admin. Paid Leave	11,684	0	0	0	0
6011.4 457(f) NQDC Plan	63,120	39,402	39,402	55,467	16,065
6011.10 Accounting - WM Staff Salaries	0	192,807	192,807	367,685	174,878
6011.15 Building Administration - WM Staff Salaries	0	24,389	24,389	18,359	(6,030)
6011.20 Conference/Seminar - WM Staff Salaries	0	64,170	64,170	57,083	(7,087)
6011.25 Document Review - WM Staff Salaries	0	21,729	21,729	6,846	(14,883)
6011.30 Field Work - WM Staff Salaries	0	9,685	9,685	0	(9,685)
6011.50 General - WM Staff Salaries	0	82,566	82,566	569,850	487,284
6011.60 HR - WM Staff Salaries	0	34,113	34,113	43,489	9,376
6011.70 IT - WM Staff Salaries	0	21,997	21,997	53,975	31,978
6011.80 Meeting - WM Staff Salaries	0	54,669	54,669	90,440	35,771

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6011.90 Team Building - WM Staff Salaries	0	27,330	27,330	41,304	13,974
6011.95 Training (Giving or Receiving) - WM Staff Salaries	0	22,439	22,439	34,312	11,873
6012 Payroll Services	4,453	4,800	4,800	4,800	0
6013 Human Resources Services	0	6,000	6,000	30,000	24,000
6016 New Employee Search Costs	2,199	1,000	1,000	1,000	0
6017 Temporary Services	0	25,000	25,000	24,000	(1,000)
6017.2 Office Specialist Services	31,203	0	0	0	0
Subtotal Wages	1,508,136	644,096	644,096	1,413,610	769,514
6018 Fringe Benefits	873,218	917,888	917,888	1,009,270	91,382
60199 Payroll Burden Allocated	(850,378)	(917,888)	(917,888)	(1,009,270)	(91,382)
Total 6010 Administration Salary Costs	1,530,976	644,096	644,096	1,413,610	769,514
 6020 Office Building Expense					
6021 Office Lease	0	97,899	97,899	166,438	68,539
6022 Telephone	15,055	16,296	16,296	16,296	0
6024 Building Repairs & Maintenance	19,182	24,336	24,336	23,276	(1,060)
6025 Building Interior Renovations	5,263	0	0	0	0
6027 Other Building Expense	2,023	2,500	2,500	2,500	0
Total 6020 Office Building Expense	41,524	141,031	141,031	208,510	67,479
 6030 Office Supplies & Equip.					
6031.1 Copy Paper	1,377	1,500	1,500	1,500	0
6031.7 Other Office Supplies	15,855	18,000	18,000	21,000	3,000
6036 Minor Office Furniture	356	2,500	2,500	2,500	0
6038 Other Office Equipment	8,308	0	0	0	0
6039.1 Banking Service Charges	14,902	14,400	14,400	14,400	0
6141.1 Meeting Supplies	0	450	450	450	0
6141.2 Committee Meetings	0	600	600	600	0
6141.3 Admin Meetings	3,550	4,800	4,800	5,800	1,000
6147 Other Admin Expenses	0	700	700	700	0
Total 6030 Office Supplies & Equip.	44,347	42,950	42,950	46,950	4,000
 6040 Postage & Printing Costs					
6042 Postage - General	2,056	5,000	5,000	4,000	(1,000)
6043.1 Ricoh Lease Fee	0	19,715	19,715	18,136	(1,579)
6043.2 Ricoh Usage & Maintenance Fee	1,506	1,600	1,600	1,600	0
6043.3 Ricoh Property Tax Fees	231	450	450	450	0
6044 Postage Meter Lease	1,798	1,740	1,740	1,820	80
6045 Outside Printing	3,037	3,000	3,000	3,000	0
6046 Legal Publications/Transcription Services	2,134	6,750	6,750	4,800	(1,950)
Total 6040 Postage & Printing Costs	10,762	38,255	38,255	33,806	(4,449)

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6050 Information Services					
6052.2 Applied Computer Technologies	46,200	48,600	48,600	51,000	2,400
6052.4 IT Managed Services	57,627	62,414	62,414	66,106	3,692
6052.5 IT Data Backup/Storage Services	16,833	18,430	18,430	21,720	3,290
6052.6 IT Professional Services/Projects	0	1,920	1,920	1,920	0
6053 Internet Expenses (T1 Lines)	11,894	13,260	13,260	13,272	12
6054 Computer Software	9,466	12,000	12,000	20,000	8,000
6055 Computer Hardware	11,015	20,000	20,000	20,000	0
6056 Website Hosting Services	0	0	0	4,800	4,800
6057 Computer Maintenance	0	1,000	1,000	1,000	0
Total 6050 Information Services	153,036	177,624	177,624	199,818	22,194
6060 WM Special Contract Services					
6061.3 Rauch	20,818	22,385	22,385	24,000	1,615
6061.5 Court Filing Services	11,182	7,200	7,200	7,200	0
6061.6 Blomquist Report - Update	2,081	0	0	0	0
6061.7 SGMA Support-SB County GSA	845	0	0	0	0
6062 Audit Services	17,030	16,125	16,125	16,750	625
6062.5 Audit Support Services	1,350	4,250	4,250	4,250	0
6068 Hearing Officer	0	8,000	8,000	8,000	0
Total 6060 WM Special Contract Services	53,305	57,960	57,960	60,200	2,240
6070 Watermaster Legal Services					
6071 BHFS Legal Services - Court Coordination	154,183	74,250	74,250	171,260	97,010
6072 BHFS Legal Services - Rules & Regulations	28,328	88,480	88,480	92,900	4,420
6073 BHFS Legal Services - Personnel Matters	20,425	10,300	10,300	10,820	520
6074 BHFS Legal Services - Interagency Issues	189	41,616	41,616	43,704	2,088
6077 BHFS Legal Services - Party Status Maintenance	4,016	13,080	13,080	13,730	650
6078 BHFS Legal Services - Miscellaneous	415,662	222,420	222,420	233,550	11,130
6078.25 BHFS Legal Services - Ely 3 Basin Investigation	29,353	0	0	0	0
Total 6070 Watermaster Legal Services	652,155	450,146	450,146	565,964	115,818
6080 Insurance Expense					
6085 Business Insurance Package	41,185	48,487	48,487	50,212	1,725
6086 Position Bond Insurance	0	256	256	256	0
Total 6080 Insurance Expense	41,185	48,743	48,743	50,468	1,725
6110 Dues and Subscriptions					
6111 Membership Dues	33,555	40,575	40,575	39,127	(1,448)
6112 Subscriptions/Publications	1,022	900	900	900	0
Total 6110 Dues and Subscriptions	34,577	41,475	41,475	40,027	(1,448)

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6150 Field Supplies & Equipment					
6151 Small Tools & Equipment	143	450	450	450	0
6152 Safety Shoes	0	800	800	800	0
6154 Uniforms	1,228	1,950	1,950	1,950	0
Total 6150 Field Supplies & Equipment	1,371	3,200	3,200	3,200	0
6170 Travel & Transportation					
6171.1 GM Vehicle Allowance	7,200	8,400	8,400	8,400	0
6171.2 Watermaster Mgmt. Staff Vehicle Allowance	12,200	14,400	14,400	14,400	0
6173 Airfare/Mileage	122	1,450	1,450	1,450	0
6174 Public Transportation	51	120	120	120	0
6175 Vehicle Fuel	2,506	2,100	2,100	2,700	600
6177 Vehicle Repairs & Maintenance	293	2,500	2,500	2,500	0
Total 6170 Travel & Transportation	22,372	28,970	28,970	29,570	600
6190 Conferences & Seminars					
6191 Conferences - General	131	9,300	9,300	8,500	(800)
6192 Training/Seminars/Continuing Education	0	8,500	8,500	14,450	5,950
6193 Employee Training & Development	19,029	17,678	17,678	20,250	2,572
6193.2 Conferences - Registration Fee	2,224	7,200	7,200	7,200	0
Total 6190 Conferences & Seminars	21,385	42,678	42,678	50,400	7,722
6200 Advisory Committee Expenses					
6201 WM Meetings - WM Staff Salaries	26,354	78,642	78,642	55,149	(23,493)
6206 WM Meetings - Engineering Services	0	22,603	22,603	23,466	863
6212 Meeting Expense	0	500	500	500	0
6275 BHFS Legal - Advisory Committee Meeting	9,006	25,432	25,432	26,708	1,276
Total 6200 Advisory Committee Expenses	35,360	127,177	127,177	105,823	(21,354)
6300 Watermaster Board Expenses					
6301 WM Meetings - WM Staff Salaries	58,916	90,345	90,345	61,818	(28,527)
6306 WM Meetings - Engineering Services	0	22,603	22,603	23,466	863
6311 Board Member Compensation	41,750	37,500	37,500	35,000	(2,500)
6312 Meeting Expense	5,270	8,650	8,650	8,650	0
6313 Board Member Expenses	68	300	300	300	0
6375 BHFS Legal - Board Meeting	70,787	81,180	81,180	85,272	4,092
6375.1 BHFS Legal - Board Workshop(s)	0	26,750	26,750	28,095	1,345
6375.2 Board Workshop(s) Expenses - Misc.	0	14,000	14,000	14,000	0
Total 6300 WM Board Expenses	176,790	281,328	281,328	256,601	(24,727)
8300 Appropriative Pool Administration					

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8301 WM Meetings - WM Staff Salaries	45,456	90,345	90,345	53,761	(36,584)
8306 WM Meetings - Engineering Services	0	22,603	22,603	23,467	864
8312 Meeting Expenses	1,031	1,560	1,560	1,560	0
8367 Appropriative Pool - Legal Services *	0	0	0	0	0
8375 BHFS Legal - Approp. Pool Meeting	10,605	31,790	31,790	33,385	1,595
Total 8300 Appropriative Pool Administration	57,091	146,298	146,298	112,173	(34,125)
8400 Agricultural Pool Administration					
8401 WM Meetings - WM Staff Salaries	23,643	90,345	90,345	51,549	(38,796)
8406 WM Meetings - Engineering Services	0	22,603	22,603	23,466	863
8411 Ag Pool Member Compensation	0	0	0	0	0
8412 Meeting Expenses	64	300	300	300	0
8467 Ag Legal & Technical Services - Other *	0	0	0	0	0
8470 Ag Pool Meeting Attendance - Special Compensation *	0	0	0	0	0
8471 Ag Pool Special Projects *	0	0	0	0	0
8475 BHFS Legal - Ag. Pool Meeting	10,339	31,790	31,790	33,385	1,595
8485 Ag Pool - Misc. Expense - Ag Fund	0	400	400	0	(400)
Total 8400 Agricultural Pool Administration	34,046	145,438	145,438	108,700	(36,738)
8500 Non-Agricultural Pool Administration					
8501 WM Meetings - WM Staff Salaries	16,872	79,637	79,637	50,443	(29,194)
8506 WM Meetings - Engineering Services	0	22,603	22,603	23,466	863
8511 Non-Ag Pool Member Compensation *	0	0	0	0	0
8512 Meeting Expense	105	900	900	900	0
8567 Non-Ag Legal Service *	0	0	0	0	0
8575 BHFS Legal - Non-Ag. Pool Meeting	10,339	31,790	31,790	33,385	1,595
Total 8500 Non-Agricultural Pool Administration	27,316	134,930	134,930	108,194	(26,736)
9300 Amortization Expense	102,496	0	0	0	0
9400 Depreciation Expense	38,862	0	0	0	0
9500 Allocated Administration Expenses	(294,175)	(390,992)	(390,992)	(440,829)	(49,837)
Total Judgment Administration Expenses	2,784,782	3,427,474	3,427,474	3,681,911	254,437
OBMP Expenses & Program Elements 1-9					
6900 Optimum Basin Mgmt Program					
6901 OBMP - WM Staff	171,636	0	0	0	0
6901.1 OBMP - Document Review/Creation - WM Staff	0	52,751	52,751	89,136	36,385
6901.3 OBMP - Field Work - WM Staff	0	48,426	48,426	7,003	(41,423)
6901.5 OBMP - General - WM Staff	0	68,213	68,213	124,049	55,836
6901.7 OBMP - Meeting - WM Staff	0	57,257	57,257	57,589	332

**CHINO BASIN WATERMASTER
DETAIL BUDGET FY 2023/24**

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
6901.8 OBMP - General Meetings - Eng. Services	0	40,553	40,553	45,096	4,543
6901.9 OBMP - Repoorting - WM Staff	0	56,190	56,190	2,370	(53,820)
6901.95 OBMP - General Reporting - Eng. Services	0	52,762	52,762	57,316	4,554
Total 6901 OBMP - WM Staff Salaries	171,636	376,152	376,152	382,559	6,407
6903 OBMP - SAWPA Group	20,158	21,458	21,458	24,071	2,613
6906 OBMP - Engineering Services	48,857	44,180	44,180	46,992	2,812
6906.1 OBMP - Watermaster Model Application	17,463	0	0	0	0
6906.15 Integrated Model Mtgs/Technical Review-IEUA Cost Sha	12,803	0	0	0	0
6906.21 OBMP - State of the Basin Report	0	175,540	175,540	0	(175,540)
6906.22 OBMP - Water Rights Compliance Reporting	17,973	0	0	0	0
6906.23 OBMP - SGMA Reporting Requirements	13,693	0	0	0	0
6906.24 OBMP - Compliance with SB 88 and SWRCB	7,226	0	0	0	0
6906.26 OBMP - 2020 OBMP Update	0	276,799	276,799	24,016	(252,783)
6906.31 OBMP - Pool, Advisory, Board Meetings	54,177	0	0	0	0
6906.32 OBMP - Other General Meetings	77,598	0	0	0	0
6906.71 OBMP - Data Requests - CBWM GM/Staff	70,768	0	0	0	0
6906.72 OBMP - Data Requests - Non CBWM Staff	27,071	0	0	0	0
6906.73 OBMP - 2020 Safe Yield Recalculation	179	0	0	0	0
6906.74 OBMP - Material Physical Injury Requests	156	0	0	0	0
6906.81 OBMP - Prepare the Annual Reports	9,010	0	0	0	0
Total 6906 OBMP - Enginnering Services	356,972	496,519	496,519	71,008	(425,511)
6907 OBMP - Legal					
6907.31 Archibald South Plume	0	11,505	11,505	12,085	580
6907.32 Chino Airport Plume	0	11,505	11,505	12,085	580
6907.33 Desalter/Hydraulic Control	1,278	35,420	35,420	37,200	1,780
6907.34 Santa Ana River Water Rights	2,066	19,620	19,620	20,595	975
6907.36 Santa Ana River Habitat	2,228	28,660	28,660	30,090	1,430
6907.38 Reg. Water Quality Control Board	1,386	51,170	51,170	30,090	(21,080)
6907.39 Recharge Master Plan	1,564	13,080	13,080	30,495	17,415
6907.40 Storage Agreements	0	16,155	16,155	16,960	805
6907.41 Prado Basin Habitat Sustainability	3,356	13,080	13,080	9,900	(3,180)
6907.44 SGMA Compliance	347	9,430	9,430	9,900	470
6907.45 OBMP Update	1,880	126,200	126,200	172,880	46,680
6907.47 2020 Safe Yield Reset	29,418	64,620	64,620	33,920	(30,700)
6907.48 Ely Basin Investigation	0	51,170	51,170	126,040	74,870
6907.9 WM Legal Counsel - Unanticipated	0	35,605	35,605	37,395	1,790
Total 6907 OBMP - Legal Services	43,521	487,220	487,220	579,635	92,415
6908.1 OBMP Update - Dodson & Associates	720	0	150,000	0	(150,000)

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
6909.1 OBMP Meetings	883	1,500	1,500	1,500	0
6909.3 OBMP Other Expenses	2,724	2,724	2,724	2,724	0
6909.6 OBMP - Other Expense-Misc.	0	5,000	5,000	5,000	0
Total 6909 OBMP - Miscellaneous Expenses	3,607	9,224	9,224	9,224	0
Total 6900 Optimum Basin Mgmt Program	596,613	1,390,573	1,540,573	1,066,497	(474,076)
7101 Production Monitoring					
7101.1 Production Monitoring - WM Staff	67,973	0	0	0	0
7101.4 Production Monitoring - Computer Services	750	0	0	0	0
7101.6 Production Monitoring - Meter Maintenance	0	0	0	0	0
Total 7101 Production Monitoring	68,723	0	0	0	0
7103 Groundwater Quality Monitoring					
7103.1 Grdwtr Quality - WM Staff	39,253	0	0	0	0
7103.3 Grdwtr Quality - Engineering Services	226,414	0	0	0	0
7103.5 Grdwtr Quality - Laboratory Services	40,750	0	0	0	0
7103.6 Grdwtr Quality - Supplies	559	0	0	0	0
7103.7 Grdwtr Quality - Computer Services	1,388	0	0	0	0
Total 7103 Groundwater Quality Monitoring	308,365	0	0	0	0
7104 Groundwater Level Monitoring					
7104.1 PE1 - Grdwtr Level - WM Staff	89,984	18,945	18,945	171,515	152,570
7104.3 Grdwtr Level - Engineering Services	216,998	222,417	222,417	253,745	31,328
7104.4 Grdwtr Level - Contract Services (WM Staff)	0	500	500	500	0
7104.6 Grdwtr Level - Supplies	368	2,250	2,250	2,250	0
7104.7 Grdwtr Level - Capital Equipment (WM Staff)	0	9,000	9,000	9,000	0
7104.8 Grdwtr Level - Contract Services	2,710	10,000	10,000	10,000	0
7104.9 Grdwtr Level - Capital Equipment	4,715	8,000	8,000	9,915	1,915
Total 7104 Groundwater Level Monitoring	314,775	271,112	271,112	456,925	185,813
7107 Ground Level Monitoring					
7107.1 Ground Level - WM Staff	999	0	0	0	0
7107.2 Ground Level - Engineering Services	72,870	0	0	0	0
7107.3 Ground Level - SAR Imagery	159,256	0	0	0	0
7107.6 Ground Level - Contract Services	83,221	0	0	0	0
7107.8 Ground Level - Capital Equipment	0	0	0	0	0
7107.9 Ground Level - Other	1,720	0	0	0	0
Total 7107 Ground Level Monitoring	318,065	0	0	0	0
7108 Hydraulic Control Monitoring					

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
7108.1 Hydraulic Control Monitoring - WM Staff	1,528	0	0	0	0
7108.11 Prado Basin Hyd. Cntrl - WM Staff	1,103	0	0	0	0
7108.31 Hydraulic Control Monitoring - Eng. Serv. - PBHSP	44,394	0	0	0	0
7108.4 Hydraulic Control Monitoring - Laboratory Services	440	0	0	0	0
7108.6 Hydraulic Control Monitoring - Contract Services	4,500	0	0	0	0
Total 7108 Hydraulic Control Monitoring	51,965	0	0	0	0
7109 Recharge & Well Monitoring					
7109.3 Recharge & Well Monitoring - Engineering Services	16,858	0	0	0	0
7108.9 Hydraulic Control Monitoring - Contract Services	0	0	0	0	0
Total 7109 Recharge & Well Monitoring	16,858	0	0	0	0
7110 Agriculture Production and Estimation					
7110.1 Agriculture Production and Estimation - WM Staff	0	0	0	0	0
7110.3 Agriculture Production and Estimation - Eng. Services	34,585	0	0	0	0
Total 7110 Agriculture Production and Estimation	34,585	0	0	0	0
7111 Implementation of Data Collection and Management					
7111.1 Data Collection and Management - WM Staff	0	0	0	0	0
7111.3 Data Collection and Management - Engineering Services	2,531	0	0	0	0
Total 7111 Implementation of Data Collection and Mgmt.	2,531	0	0	0	0
7200 OBMP Pgm Element 2 - Comp Recharge					
7201 PE2 - Comp Recharge - WM Staff	71,570	26,495	26,495	57,925	31,430
7202 Comp Recharge - Engineering Services	0	30,600	30,600	29,084	(1,516)
7202.2 Comp Recharge - Engineering Services	43,186	58,316	118,316	83,188	(35,128)
7204 Comp Recharge - Supplies	0	2,000	2,000	2,000	0
7205 Comp Recharge - Other Expenses	11,837	11,837	11,837	13,492	1,655
7206 Comp Recharge - Basin Program O&M	1,112,767	1,101,833	1,101,833	1,194,756	92,923
7206.1 SB88 Compliance	682	0	0	0	0
7208 SB88 Specs To Ensure Compliance w/Regulations	0	0	0	0	0
7210 2023 RMPU Recharge Master Plan Scoping	3,064	212,920	212,920	34,328	(178,592)
7220 Integrated Model Mtg./Tech. Review - 50% IEUA	0	26,014	26,014	0	(26,014)
Total 7200 OBMP Pgm Element 2 - Comp Recharge	1,243,105	1,470,015	1,530,015	1,414,773	(115,242)
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter					
7301 PE3&5 - OBMP - WM Staff	2,570	19,048	19,048	4,791	(14,257)
7301.1 PE5 - Reg. Supplemental Water Program - WM Staff	0	20,042	20,042	2,633	(17,409)
7302 OBMP - PBHSP Monitoring Program	0	69,937	69,937	48,121	(21,816)
7303 OBMP - Engineering Services	1,822	19,776	19,776	15,632	(4,144)
7305 OBMP - Supplies	0	7,000	7,000	7,000	0
7306 OBMP - Outside Professionals	0	21,750	21,750	6,500	(15,250)

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
Total 7300 OBMP Pgm Element 3 & 5 - Water Supply Plan	4,392	157,553	157,553	84,677	(72,876)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies					
7401 PE4 - OBMP - WM Staff	1,819	19,048	19,048	13,055	(5,993)
7402 OBMP - Engineering Services	95,622	211,965	211,965	197,335	(14,630)
7402.10 OBMP - Northwest MZ1 Area Project	(117,722)	172,138	172,138	121,703	(50,435)
7403 OBMP - Contract Services-InSar Services	0	85,000	85,000	90,000	5,000
7404 OBMP - Supplies	0	1,596	1,596	2,208	612
7405 OBMP - Other Expenses	0	2,500	2,500	2,500	0
7406 OBMP - Outside Professionals	0	31,167	31,167	76,552	45,385
7408 OBMP - Network Equipment	0	13,210	13,210	9,081	(4,129)
Total 7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	(20,281)	536,624	536,624	512,434	(24,190)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt					
7501 PE6 - Coop. Programs/Salt Mgmt. - WM Staff	14,445	20,042	20,042	8,027	(12,015)
7501.1 PE7 - Salt Nutrient Mgmt. Plan - WM Staff	0	25,501	25,501	6,582	(18,919)
7502 OBMP - Engineering Services	108,679	354,520	354,520	329,663	(24,857)
7505 OBMP - Lab Services	0	52,513	52,513	47,470	(5,043)
7508 Hydraulic Control Mitigation Plan Update-50% IEUA	55,964	11,016	11,016	0	(11,016)
7510 IEUA Maximum Benefit Salinity Mgmt. Plan	37,178	0	0	14,879	14,879
7511 SAWBMP Task Force - 50% IEUA	1,241	23,909	23,909	24,610	701
7517 Surface Water Monitoring Plan-Chino Creek - 50% IEUA	0	0	0	69,821	69,821
7520 Preparation of Water Quality Mgmt. Plan	0	0	0	157,692	157,692
7525 PE6&7 - Computer Services	0	2,880	2,880	2,880	0
7528 PE6&7 - Meter Repair & Maintenance	0	4,400	4,400	4,400	0
7535 OBMP - Supplies and Services	0	7,900	7,900	7,900	0
Total 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	217,507	502,681	502,681	673,924	171,243
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use					
7601 PE8&9 - Storage Mgmt. Plan/Recovery - WM Staff	31,044	27,659	27,659	11,217	(16,442)
7604 OBMP - Supplies	0	350	350	350	0
7610 OBMP - Implementation of 2020 Storage Mgmt. Plan	0	0	0	26,648	26,648
7614 OBMP - Support Implementation of Safe Yield Court Order	322,176	475,641	565,689	543,747	(21,942)
7620 OBMP - Evaluation of Extreme Future Planning Scenarios	0	0	0	51,130	51,130
Total 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj U	353,219	503,650	593,698	633,092	39,394
7690 Recharge Improvement Debt & Projects					
7690.1 Recharge Improvement Debt Payment	351,650	482,302	482,302	746,765	264,463
7690.23 Jurupa Basin Conservation Berm & Trash Boom	0	358,000	358,000	0	(358,000)
7690.24 Jurupa Basin Ramp	0	0	0	102,000	102,000
7690.9 Miscellaneous Basin Recharge Improvement Project	1,234,582	0	0	0	0
Total 7690 Recharge Improvement Debt & Projects	1,586,232	840,302	840,302	848,765	8,463

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
9501 Allocated Administration Expenses - OBMP	71,260	240,607	240,607	222,160	(18,447)
9502 Allocated Administration Expenses - PE 1-9	222,915	150,385	150,385	218,669	68,284
Total OBMP Program Elements 1-9	4,794,217	4,672,929	4,822,977	5,065,419	242,442
Total General OBMP & Program Elements 1-9	5,390,830	6,063,502	6,363,550	6,131,916	(231,634)
Total Expenses	8,175,612	9,490,976	9,791,024	9,813,827	22,803
Net Ordinary Income	67,875	0	(90,048)	0	90,048
Other Income					
4225 Interest Income					
4225 Interest Income	4,766	0	0	0	0
4226 LAIF Fair Market Value	(143,940)	0	0	0	0
4227 AP Escrow Interest	148	0	0	0	0
Total 4225 Interest Income	(139,026)	0	0	0	0
Water Replenishment Assessments					
4210 Approp Pool-Replenishment					
4211 15% Gross Assessments	2,032	0	0	0	0
4212 85% Net Assessments	11,517	0	0	0	0
4213 100% Net Assessments	1,382,064	0	0	0	0
4214.7 15% Producer Credits	(629,915)	0	0	0	0
4214.8 15% Pro-Rated Debits	629,915	0	0	0	0
4216 CURO Adjustment	18,144	0	0	0	0
4217 Desalter Replenishment	200,505	0	0	0	0
4217.5 DRO - Other Adjustment	724	0	0	0	0
4218 RTS Charges-Appropriative-IEUA	33,977	0	0	0	0
Total 4210 Approp Pool-Replenishment	1,648,963	0	0	0	0
4220 Non-Ag Pool-Replenishment					
4223 Net Replenishment	43,270	0	0	0	0
4224 CURO Adjustment	404	0	0	0	0
4228 RTS Charges-Non Agricultural-IEUA	1,053	0	0	0	0
Total 4220 Non-Ag Pool-Replenishment	44,727	0	0	0	0
4230 Groundwater Recharge Activity					
4230 Groundwater Recharge	0	0	0	0	0
4231 MZ1 Assigned Water Sales	0	0	0	0	0

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
Total 4230 Groundwater Recharge Activity	0	0	0	0	0
4600 Groundwater Sales					
4613 Stored Water Sales	0	0	0	0	0
4614 MWD Direct Water Sales	0	0	0	0	0
4615 Exhibit "G" Non-Ag Pool Water Sales	0	0	0	0	0
Total 4600 Groundwater Sales	0	0	0	0	0
4700 Other Income					
4715 Gain on Sale of Asset	0	0	0	0	0
Total 4700 Other Income	0	0	0	0	0
Total Other Income	1,554,663	0	0	0	0
Other Expense					
5010 Groundwater Recharge					
5011.4 Replenishment Water	0	0	0	0	0
5011.6 MWD Replenishment - Direct Water	0	0	0	0	0
5011 Replenishment Water - Other	0	0	0	0	0
5018 RTS Charges-IEUA	35,030	0	0	0	0
Total 5010 Groundwater Recharge	35,030	0	0	0	0
5100 Other Water Purchases					
5105 Purchase of Non-Ag Pool Water	0	0	0	0	0
5107 Exhibit "G" Non-Ag Pool Water	0	0	0	0	0
Total 5100 Other Water Purchases	0	0	0	0	0
9000 Other Expense					
9012.5 Refund - Ag Pool Expenses to AP	161,070	0	0	0	0
Total 9000 Other Expense	161,070	0	0	0	0
9200 Interest Expense					
9210 Leased Interest Expense	5,263	0	0	0	0
Total 9200 Interest Expense	5,263	0	0	0	0
9990 Excess Reserve Refunds					
9996 Refund - Excess Reserves - Appropriative Pool	0	0	0	0	0
9996.5 Refund - Basin O&M - Appropriative Pool	139,913	0	0	0	0
9997 Refund - Excess Reserves - Non-Agricultural Pool	0	0	0	0	0
9997.5 Refund - Basin O&M - Non-Agricultural Pool	5,471	0	0	0	0

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	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
9998 Refund - Recharge Debt - Appropriative Pool	156,259	0	0	0	0
	301,643	0	0	0	0
Total Other Expense	503,006	0	0	0	0
9900 To / (From) Reserves	1,665,937	0	(90,048)	0	90,048
Net Other Income	(614,280)	0	90,048	0	(90,048)
Net Income	(\$546,405)	\$0	\$0	\$0	\$0

CHINO BASIN WATERMASTER FY 2023/24 ACCOUNT VARIANCE ANALYSIS

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended	
4000 Mutual Agency Revenue	\$ 177,430	\$ 181,866	\$ 181,866	\$ 186,412	\$ 4,547	MWD DYY Program increase of 2.5% from FY 2022/23 actual per agreement
4110 Appropriative Pool Assessments	7,859,822	9,029,425	9,233,345	8,886,164	(347,181)	Function of budget divided by production estimates
4120 Non-Agricultural Pool Assessments	167,299	244,135	250,214	428,750	178,536	Function of budget divided by production estimates
4130 Administrative Assessments - Agricultural Pool	0	0	0	0	0	Special Assessment invoiced to Agricultural Pool Members only
4730 Prorated Interest Income	38,436	35,550	35,550	312,500	276,950	Interest rates increasing from prior year
4900 Miscellaneous Income	500	0	0	0	0	Miscellaneous interest not anticipated
Total Income	8,243,487	9,490,976	9,700,976	9,813,827	112,851	
Judgment Administration Expenses						
5900 Judgment Administration Costs	0	1,266,167	1,266,167	728,726	(537,441)	Cost accounting reallocation from Judgment Admin. to Admin. for FY 2023/24
6010 Administration Salary Costs	1,530,976	644,096	644,096	1,413,610	769,514	Cost accounting reallocation from Judgment Admin. to Admin. for FY 2023/24
6020 Office Building Expense	41,524	141,031	141,031	208,510	67,479	Increase in Watermaster office rent expenses
6030 Office Supplies & Equip.	44,347	42,950	42,950	46,950	4,000	Increased Watermaster office supplies and meeting expenses
6040 Postage & Printing Costs	10,762	38,255	38,255	33,806	(4,449)	Decreased Ricoh copier lease charges and other postage costs
6050 Information Services	153,036	177,624	177,624	199,818	22,194	Increased IT consulting services and website costs
6060 WM Special Contract Services	53,305	57,960	57,960	60,200	2,240	Increased audit support and Annual Report costs
6070 Watermaster Legal Services	652,155	450,146	450,146	565,964	115,818	Increased Administrative legal services for Court Coordination from BHFS
6080 Insurance Expense	41,185	48,743	48,743	50,468	1,725	Increased business insurance package costs from previous year
6110 Dues and Subscriptions	34,577	41,475	41,475	40,027	(1,448)	Projected decrease in memberships
6150 Field Supplies & Equipment	1,371	3,200	3,200	3,200	0	No change from prior year
6170 Travel & Transportation	22,372	28,970	28,970	29,570	600	Increased expenses related to fuel cost increases
6190 Conferences & Seminars	21,385	42,678	42,678	50,400	7,722	Increased training costs and educational tuition reimbursements for staff
6200 Advisory Committee Expenses	35,360	127,177	127,177	105,823	(21,354)	Decreased Watermaster staff time allocations
6300 Watermaster Board Expenses	176,790	281,328	281,328	256,601	(24,727)	Decreased Watermaster staff time allocations
8300 Appropriative Pool Administration	57,091	146,298	146,298	112,173	(34,125)	Decreased Watermaster staff time allocations, and no AP Legal Services
8400 Agricultural Pool Administration	34,046	145,438	145,438	108,700	(36,738)	Decreased Watermaster staff time allocations, and no OAP Legal Services
8500 Non-Agricultural Pool Administration	27,316	134,930	134,930	108,194	(26,736)	Decreased Watermaster staff time allocations, and lower ONAP Legal Serv.
9300 Amortization Expense	102,496	0	0	0	0	No change from prior year
9400 Depreciation Expense	38,862	0	0	0	0	No change from prior year
9500 Allocated Administration Expenses	(294,175)	(390,992)	(390,992)	(440,829)	(49,837)	Allocation of G&A expenses based upon projected payroll time allocations
Total Judgment Administration Expenses	2,784,782	3,427,474	3,427,474	3,681,911	254,437	
OBMP Expenses & Program Elements 1-9						
6900 Optimum Basin Mgmt Program	596,613	1,390,573	1,540,573	1,066,497	(474,076)	Reduction in OBMP related expenses (WM, WY, and BHFS)
7101 Production Monitoring	68,723	0	0	0	0	No change from prior year
7103 Groundwater Quality Monitoring	308,365	0	0	0	0	No change from prior year
7104 Groundwater Level Monitoring	314,775	271,112	271,112	456,925	185,813	Increase in Engineering Services and Watermaster staff time
7107 Ground Level Monitoring	318,065	0	0	0	0	No change from prior year
7108 Hydraulic Control Monitoring Program	51,965	0	0	0	0	No change from prior year
7109 Recharge & Well Monitoring Program	16,858	0	0	0	0	No change from prior year
7110 Agriculture Production and Estimation	34,585	0	0	0	0	No change from prior year
7111 Implementation of Data Collection and Management	2,531	0	0	0	0	No change from prior year
7200 OBMP Pgm Element 2 - Comp Recharge	1,243,105	1,470,015	1,530,015	1,414,773	(115,242)	Decreased Engineering Services and increased Recharge Basin O&M costs
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	4,392	157,553	157,553	84,677	(72,876)	Decrease in WM staff time and Engineering Services expenses
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	(20,281)	536,624	536,624	512,434	(24,190)	Decrease in WM staff time and Engineering Services expenses
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	217,507	502,681	502,681	673,924	171,243	Increased Engineering Services with two new accounts this year

CHINO BASIN WATERMASTER FY 2023/24 ACCOUNT VARIANCE ANALYSIS

	FY 2021/22 June Actual	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended	
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	353,219	503,650	593,698	633,092	39,394	Increased Engineering Services for Storage and Recovery Program
7690 Recharge Improvement Debt & Projects	1,586,232	840,302	840,302	848,765	8,463	New Recharge Improvement Project and increase for Debt Service
9501 Allocated Administration Expenses - OBMP	71,260	240,607	240,607	222,160	(18,447)	Allocation of G&A expenses based upon projected payroll time allocations
9502 Allocated Administration Expenses - PE 1-9	222,915	150,385	150,385	218,669	68,284	Allocation of G&A expenses based upon projected payroll time allocations
Total OBMP Expenses & Program Elements 1-9	5,390,830	6,063,502	6,363,550	6,131,916	(231,634)	
Total Expenses	8,175,612	9,490,976	9,791,024	9,813,827	22,803	Decrease in Total Expenses year-to-year
Net Ordinary Income	67,875	0	(90,048)	0	90,048	
Other Income						
4225 Interest Income	(139,026)	0	0	0	0	These categories are not budgeted since they are "below the line"
4210 Approp Pool-Replenishment	1,648,963	0	0	0	0	These categories are not budgeted since they are "below the line"
4220 Non-Ag Pool-Replenishment	44,727	0	0	0	0	These categories are not budgeted since they are "below the line"
4600 Groundwater Sales	0	0	0	0	0	These categories are not budgeted since they are "below the line"
4700 Other Income	0	0	0	0	0	These categories are not budgeted since they are "below the line"
Total Other Income	1,554,663	0	0	0	0	
Other Expense						
5010 Groundwater Recharge	35,030	0	0	0	0	These categories are not budgeted since they are "below the line"
5100 Other Water Purchases	0	0	0	0	0	These categories are not budgeted since they are "below the line"
9000 Other Expense	161,070	0	0	0	0	These categories are not budgeted since they are "below the line"
9200 Interest Expense	5,263	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	These categories are not budgeted since they are "below the line"
9990 Excess Reserve Refunds	301,643	0	0	0	0	These categories are not budgeted since they are "below the line"
Total Other Expense	503,006	0	0	0	0	
9900 To / (From) Reserves	1,665,937	0	(90,048)	0	90,048	
Net Other Income	(614,280)	0	90,048	0	(90,048)	
Net Income	\$ (546,405)	\$ 0	\$ 0	\$ 0	\$ 0	

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

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.
5901.7	Admin - Meeting - WM Staff	WM staff time related to Judgment Administration projects and activities.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
<u>6010</u>	<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
6011.70	IT - WM Staff Salaries	WM Staff time related to administration of Watermaster activities

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
<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.
<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>		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
8575	Legal Services - Non-Agricultural Pool	Brownstein legal services directly allocated to the preparation and attendance at the Non-Agricultural Pool meetings.
<u>9500 ALLOCATED G&A EXPENDITURES</u>		
Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.		
<u>6900 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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
6950	<u>COOPERATIVE EFFORTS</u>	On an ad hoc basis, Watermaster and other agencies agree to share the costs of various projects that will benefit both parties.
9501	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
7000	<u>PROGRAM IMPLEMENTATION PROJECTS 1-9</u>	
7101.1	Production Monitoring	Watermaster staff collects and processes production information for the approximately 580 wells within the Basin, including approximately 200 Appropriator wells, 16 Non-Ag wells, and approximately 370 private wells. Watermaster staff read the meters for the private wells, while the Appropriators and Non-Ag parties report their meter readings to Watermaster. The data is inputted into a production database that is updated quarterly, and is used at the end of the fiscal year to provide essential data for the Assessment Package.
7101.2		
7101.3		
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).

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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 appropriate and overlying non-agricultural pools, the Regional Water Quality Control Board, the Department of Toxic Substances Control, the United States Geological Survey, the Orange County Water District and others. The key well monitoring program has now been implemented. Approximately 125 wells are included within the water quality key well program, with approximately 60 wells being sampled and analyzed each year. This monitoring activity is a requirement for the Chino Basin to receive TDS and Nitrogen objectives based on maximum beneficial use.
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 appropriate and overlying non-ag pools, RWQCB, DTSC, USGS, OCWD, and others. All data is checked for reasonableness with regard to historical data at the well, converted from depth-to-water to groundwater-level elevation, and compiled into a centralized database. The majority of this effort is concentrated in the southern half of the basin to support Desalter/HCMP monitoring programs. This data is analyzed in time series charts and maps annually to support the annual HCMP report and the semi-annual State of the Basin Report.
7104.6	Groundwater Level Monitoring - Supplies	Required supplies include sounder replacement lines, rubber gloves, distilled water, and fittings for installing transducers.
7104.7	Groundwater Level Monitoring - Capital Equipment	Capital equipment include transducers and transducer download cables purchased by Watermaster staff.
7104.4 7104.8	Groundwater Level Monitoring - Contract Services	Contract services include the construction of aluminum covers for transducers (not otherwise enclosed in structures) and ground-level surveys of well reference points.
7104.9	Groundwater Level Monitoring - Capital Equipment	Capital equipment purchased by the Wildermuth Environmental, Inc. staff.
7105.1 7105.4	Basin Water Quality Monitoring	Pursuant to the OBMP & Peace Agreement, Program Element 1 also includes the surface water quality monitoring program. Work in this line item previously included measuring water quality at recharge and flood retention basins within the Chino Basin. This was typically done during the rainy season only; approximately 3-4 samplings per basin per year. Enough data has now been collected and catalogued for this activity and only minor amounts of money are now budgeted for use on an as-needed basis.
7105.6	Basin Water Quality Monitoring - Supplies	Required supplies item include rubber gloves, sample bags, tools, and field lab equipment.
7107.1 7107.2 7107.3 7107.5 7107.6	Ground Level Monitoring	Pursuant to the OBMP and Peace Agreement, Program Element 1 also includes the development and implementation of a ground-level monitoring and testing program. Watermaster is interested in determining how much, if any, subsidence has occurred in the Basin and in monitoring the effectiveness of the OBMP in minimizing it. Data is collected from a network of ground elevation stations (surveys), from a multi-piezometer and from a dual borehole extensometer in the subsidence-prone area (mainly Management Zone 1). Satellite imagery (InSAR) will also be collected and analyzed for subsidence. Watermaster is implementing these efforts as part of the MZ1 Subsidence Management Plan.
7107.61	Ground Level Monitoring - Chino Hills ASR	Current fiscal year expenses for the Chino Hills ASR project by Wildermuth Environmental, Inc.
7107.62	Ground Level Monitoring - Chino Hills ASR	CarryOver funds from prior fiscal years for the Chino Hills ASR project.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
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	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).
7202		
7202.1		
7202.2		
7202.3		
7203		
7204		
7205		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
7206	OBMP Program Element 2 - Basin Program O&M	Basin O&M charges direct from IEUA.
7207	OBMP Program Element 2 - Recharge - Other	San Sevaine channel repair - cost sharing agreement with San Bernardino County Flood Control District and Inland Empire Utilities Agency completed in FY 2011/2012.
7209.1	Jurupa Pumping Station (TO #5)	Costs related to the improvement project for the Jurupa Pumping Station.
7209.2	Wineville Basin (TO #6)	Costs related to the improvement project for the Wineville Basin.
7209	Recharge Proof of Concept	Recharge Proof of Concept.
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	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.
7301.1		
7303		
7304		
7305		
7306		
7401	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).
7402		
7402.10		
7403		
7404		
7405		
7406		
7408		
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		
7503		
7504		
7505		
7507		
7510		
7511		
7512		
7525		
7528		
7535		

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
7601	OBMP PROGRAM ELEMENTS 8 & 9 – Storage	Category includes Watermaster's effort to expand the existing DYY Program and to develop new groundwater storage programs.
7602	Management and Conjunctive Use Programs	
7604		
7605		
7610		
7612		
7614		
7620		
7625		
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 Decluz Basin (TO #1-1st Amendment)	Recharge Improvement Project costs related to the RMPU. This expense is to be paid by the Appropriators based upon the OSY.
7690.2	Turner Basin Recharge Improvement Project	Recharge Improvement Project costs related to the Turner Basin. This expense is to be paid by the Appropriators based upon the OSY.
7690.23	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.
7690.8	Lower Day Basin RMPU Improvements (TO #2)	Recharge Improvement Project costs related to the Lower Day Basin RMPU Improvements. This expense is to be paid by the Appropriators based upon the OSY.
7690.9	Miscellaneous Basin Recharge Improvement Project	Recharge Improvement Project costs related to miscellaneous basins. This expense is to be paid by the Appropriators based upon the OSY.
<u>9502</u>	<u>ALLOCATED G&A EXPENDITURES</u>	Administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.
<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.

**CHINO BASIN WATERMASTER
ACCOUNT NUMBER DESCRIPTION
BUDGET FY 2023/24**

Budget Account Number	Account Description	Comments and Information
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.
5107	Exhibit "G" Non-Ag Pool Water	The cost to purchase Exhibit "G" Non-Ag Pool Stored Water.
9251	Other Post Employment Benefits	The accrued cost of Other Post Employment Benefits (OPEB).
9996	Refund - Excess Reserves - Approp. Pool	The return of any excess cash reserves to the Appropriative Pool at the time the Assessment invoices are generated.
9996.5	Refund - Basin O&M - Approp. Pool	The return of any Recharge Basin O&M reserves to the Appropriative Pool at the time the Assessment invoices are generated.
9997	Refund - Excess Reserves - Non-Ag Pool	The return of any excess cash reserves to the Non-Agricultural Pool at the time the Assessment invoices are generated.
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 Appropriative Pool at the time the Assessment invoices are generated.

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION - PROJECTED
FISCAL YEAR 2023/24**

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

PRODUCTION BASIS

2021/22 Production & Exchanges in Acre-Feet (Actuals)
2022/23 Production & Exchanges in Acre-Feet (Projected) ¹

BUDGET

Judgment Administration ^{2,3}
OBMP & Program Elements 1-9 ²
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 September 8, 2022, Information Only
Grand Total

FY 2022/23 BUDGET ⁵	FY 2023/24 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		99,715,646	75,398,179	75.613%	21,304,032	21.365%	3,013,435	3.022%
		90,316,509	68,894,507	76.281%	16,848,113	18.655%	4,573,889	5.064%
			Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,334,108	\$3,681,911	\$3,681,911	\$2,808,606	4,030,050	\$686,843	985,547	\$186,463	267,554
5,526,566	5,283,151	5,283,151						
\$8,860,674	\$8,965,062	8,965,062	2,808,606	4,030,050	686,843	985,547	186,463	267,554
		8,965,062	2,808,606	4,030,050	686,843	985,547	186,463	267,554
(35,550)	(312,500)	(312,500)		(238,379)		(58,295)		(15,826)
(181,866)	(186,412)	(186,412)		(142,198)		(34,774)		(9,441)
8,643,258	8,466,150	8,466,150	2,808,606	3,649,474	686,843	892,477	186,463	242,288
333,411	368,191	368,191	280,861		68,684		18,646	
828,985	792,473	792,473		604,508		147,832		40,133
1,162,396	1,160,664	1,160,664	280,861	604,508	68,684	147,832	18,646	40,133
(1,162,396)	(1,160,664)	(1,160,664)	(280,861)	(604,508)	(68,684)	(147,832)	(18,646)	(40,133)
\$8,643,258	\$8,466,150	\$8,466,150	\$2,808,606	\$3,649,474	\$686,843	\$892,477	\$186,463	\$242,288
			\$40.77	\$52.97	\$40.77	\$52.97	\$40.77	\$52.97
				\$93.74		\$93.74		\$93.74
			\$33.44	\$53.24	\$33.44	\$53.24	\$33.44	\$53.24
				\$86.68		\$86.68		\$86.68
			\$7.33	(\$0.27)	\$7.33	(\$0.27)	\$7.33	(\$0.27)
				\$7.06		\$7.06		\$7.06
			\$30.78	\$47.07	\$30.78	\$47.07	\$30.78	\$47.07
				\$77.85		\$77.85		\$77.85

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.