



CHINO BASIN WATERMASTER

46TH ANNUAL REPORT

FISCAL YEAR 2022-23



SUPPORTING MORE THAN FOUR DECADES OF
PARTNERSHIPS AND SOLUTIONS FOR A SUSTAINABLE FUTURE

WET 2023 WAS A WELCOME REPRIEVE FROM DROUGHT, BUT DRY CONDITIONS WILL RETURN.

Alternating periods of extreme drought and heavy rainfall are increasingly the norm. These climate extremes were illustrated by 2023's extremely wet winter following the driest 20-year period in the last 128 years since records have been kept.

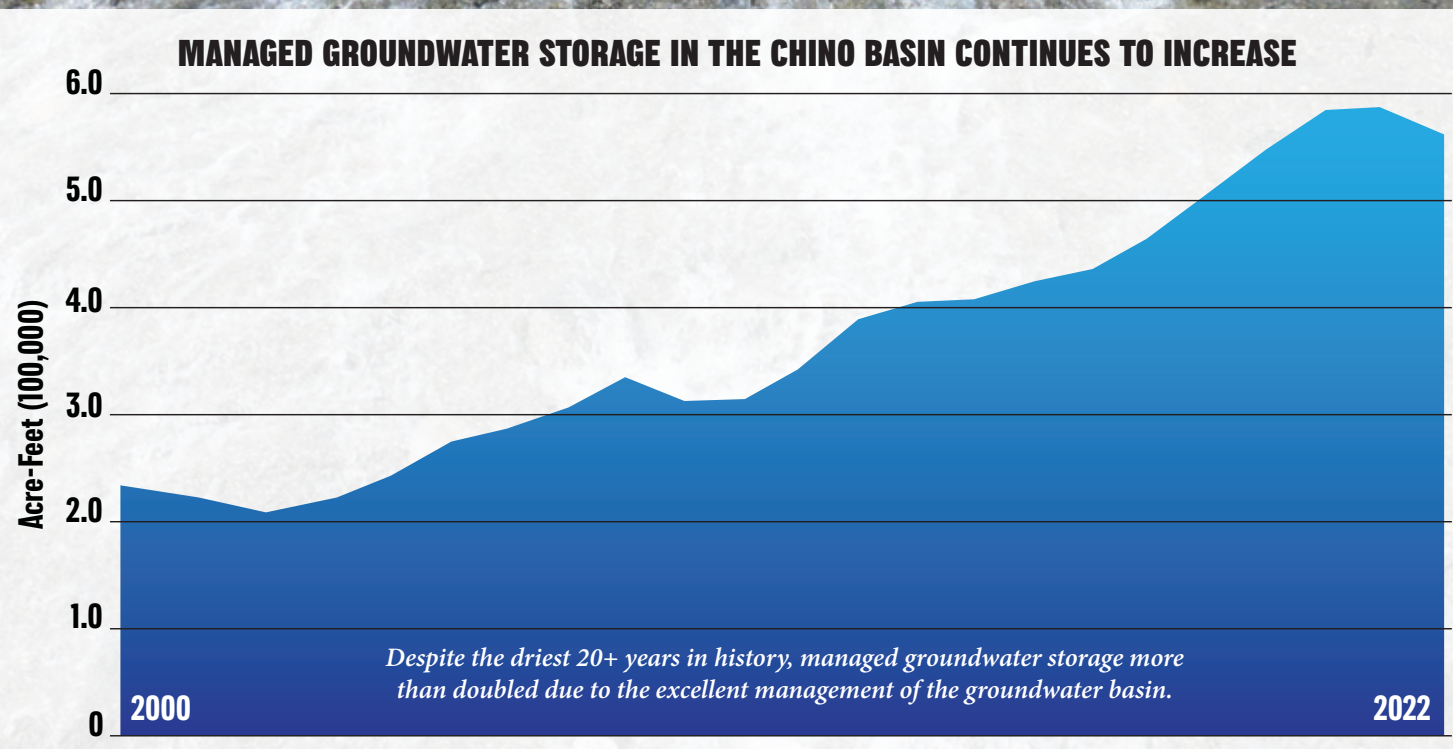
The excellent water planning efforts developed through Watermaster and its partners are effectively ensuring reliable water supplies despite the extremes in hydrology.

GROUNDWATER STORAGE CONTINUED TO INCREASE THROUGH THE DRIEST 20+ YEARS ON RECORD

Recharge and storage in the Basin grew steadily, despite the pressures of the driest 20+ years on record (1999–2022) thanks to robust recharge programs and excellent Basin management. The past 20+ years included:

7 of the **10 DRIEST** years on record

DRIEST consecutive 3-, 5-, and 10-year periods on record



ADAPTIVE MANAGEMENT IS WORKING TO ENSURE RELIABLE WATER SUPPLIES

A Message from Chino Basin Watermaster

The Basin and the state have been through the driest 20-year period in the past 128 years followed by one of the wettest winters on record in 2023. This whiplash between severe drought and heavy rainfall is becoming common.

Adaptive Management Strategies Have Helped Watermaster Increase Local Water Reserves.

Partly due to Watermaster's excellent water management, managed groundwater storage is more than twice what was available in 2000 despite the extreme drought over the past two decades. One key to this success is our increasing use of adaptive management.

Adaptive Management Ensures Evidence-Based Decision-Making. Prime examples of Watermaster's adaptive management approach are the Safe Yield Recalculation and the Annual Data Collection Process. These programs and others increasingly use a three-step adaptive management process: 1) make a projection, 2) collect data to compare to the projection, and 3) adapt as needed. This adaptive approach is possible because of faster processes. Where data gathering and analysis used to take years, sometimes a decade, today we collect data annually and monitor changes in hydrology and cultural conditions, allowing us to anticipate changes in Basin conditions.

The Chino Basin Is a Crucial Collective Resource. The oscillation between drought and extreme rainfall highlights the enormous significance of the Basin as the key resource for maintaining reliable water for the region. As we look to the future, it will be necessary to continue leveraging the vast amount of storage in the Basin to ensure the long-term reliability of this water supply for everyone who depends on it.

We want to recognize the Parties to the Judgment and our many partners around the region who continue to support science-based, creative, and forward-looking management of the Basin. Together, we are succeeding at providing the reliable, high-quality water our communities need.

We are looking forward to another productive year working together.

Chino Basin Watermaster Management

PARTNERS IN BASIN MANAGEMENT

EMBRACING UNCERTAINTY AND IMPROVING GROUNDWATER MANAGEMENT

UPDATING THE SAFE YIELD RECALCULATION PROCESS IMPROVES UNDERSTANDING OF BASIN BEHAVIOR

Safe Yield Reset Methodology Updated to Respond to Party Comments. In 2022, Watermaster updated the Safe Yield Reset methodology to address comments received during the peer review of the 2020 Safe Yield Recalculation (2020 SYR), which was used to calculate the Safe Yield for 2021 through 2030. The 2022 Safe Yield Reset methodology was peer-reviewed and approved by the Court in December 2022.

2022 Safe Yield Reset Methodology Acknowledges the Inherent Uncertainty in Calculating the Safe Yield.

Watermaster's peer-reviewed groundwater model can simulate historical conditions very well but has some inherent uncertainty; it is impossible to fully and precisely capture the Chino Basin's complexity. Predictions for conditions such as behavioral patterns (for example, conservation levels) and hydrology (for example, future droughts) are also inherently uncertain. The 2022 Safe Yield Reset methodology requires a robust analysis and discussion of the uncertainty in the model and requires the generation of multiple models to cover a range of possible future scenarios and aquifer structures. Simulating multiple models allows a more thorough understanding of Basin responses, data gaps, and management needs.

The 2025 Safe Yield Reevaluation Will Follow the Updated Methodology.

The Court requires Watermaster to use the 2022 Safe Yield Reset methodology to reevaluate the Safe Yield for 2021 through 2030. This work must be completed by June 30, 2025. If the results of this effort indicate that the Safe Yield for 2021 through 2030 differs from the current Safe Yield (131,000 acre-feet per year) by more than 2.5 percent, Watermaster will seek the advice and recommendation of the Pool and Advisory Committees before making a recommendation to the Court regarding potential changes to the Safe Yield.

THE UPDATED 2022 SAFE YIELD RESET METHODOLOGY WILL ALLOW A MORE THOROUGH UNDERSTANDING OF BASIN RESPONSES, DATA GAPS, AND MANAGEMENT NEEDS.



IEUA recharged over 20,000 acre-feet of stormwater in 2022-23, the most stormwater recharge in one year since the inception of the Chino Basin's recharge program.

ANNUAL DATA COLLECTION FACILITATES ADAPTIVE MANAGEMENT

In addition to the periodic Safe Yield recalculations, Watermaster collects and reviews data annually and compares the data to the projected conditions simulated in the most recent Safe Yield Recalculation. In fiscal year 2022-23, Watermaster collected data for the existing and projected cultural conditions (e.g., water use patterns, groundwater pumping, and recharge activities) through 2030. The process included conducting two peer review meetings to support the data collection and evaluation process in December 2022 and March 2023. The final report was completed in May 2023.

One key element of the report is determining whether "there has been or will be a material change from existing and projected conditions or threatened undesirable results" as compared to the conditions evaluated in the 2020 SYR. In that case, Watermaster's engineer must undertake "a more significant evaluation" to model the impacts of the existing and projected cultural conditions on the Chino Basin. Watermaster gathers these data annually, compares the data to prior projections, identifies variances, and makes recommendations for future evaluations, data collection, or management actions.

The major conclusions and recommendations from the 2023 report were:

Pumping projections in 2023 are greater than those used in the 2020 SYR. This may increase the risk of land subsidence or pumping sustainability challenges. However, Watermaster has existing programs to address these challenges, such as the Ground Level Monitoring Committee and the Recharge Master Planning process.

The scenarios developed for the 2025 SYR should explore a wide range of possible future cultural conditions. Developing scenarios that assume many different behavioral patterns and other conditions will improve our understanding of the uncertainty in predictions of the Basin's response to different possible futures.

WATERMASTER'S NEW THREE-STEP DATA ANALYSIS PROCESS INVOLVES: 1) MAKING A PROJECTION, 2) COLLECTING DATA TO COMPARE TO THE PROJECTION, AND 3) ADAPTING AS NEEDED.

EFFECTIVE LONG-TERM WATER SUPPLY AND QUALITY MANAGEMENT

WORKING WITH REGULATORS TO REFINE TDS AND NITRATE STANDARDS TO ALLOW MORE FLEXIBLE MANAGEMENT

BASIN PLAN UPDATE UNDERWAY

The Salt and Nutrient Management Plan (SNMP) Has Two Critical Elements: approaches to measuring compliance of Total Dissolved Solids (TDS) and nitrates in the recycled water and other water supplies, and actions to manage these contaminants.

Proactively Seeking a More Flexible and Adaptive Regulatory Approach. TDS and nitrate levels fluctuate for several reasons. For instance, during periods of drought the TDS concentrations in the imported water supplies increase, resulting in increases in the recycled water effluent that is discharged and used for groundwater recharge. Conservation also increases the TDS concentrations in the recycled water effluent. In addition, during periods of drought there are smaller proportions of low-TDS stormwater recharged to the groundwater basin. The resulting fluctuations in TDS and nitrates can threaten compliance for the IEUA recycled water discharge permit and the IEUA/Watermaster recharge permit. To provide flexibility, Watermaster and IEUA are asking regulators to amend the SNMP in the Basin Plan to average TDS and nitrates over a longer period to allow more time to manage these fluctuations during periods of drought.

Technical Work Approved. In July 2022, Watermaster and the IEUA presented the technical work to support this update to the Basin Plan and received approval from the Water Quality Control Board for the Santa Ana Region (Santa Ana Water Board) to amend the Basin Plan. The Watermaster, IEUA, and the Santa Ana Water Board have identified the appropriate regulatory compliance strategy for incorporating the longer-term averages, and work is underway to finalize the Basin Plan amendment.

AVERAGING TDS AND NITRATE OVER LONGER PERIODS OF TIME WILL IMPROVE SALINITY MANAGEMENT AND HELP ENSURE MAXIMUM BENEFICIAL USE BY ALL PARTIES.

MAXIMUM BENEFIT PROGRAM IS KEY TO OVERALL BASIN MANAGEMENT

Watermaster and IEUA continue to implement the Maximum Benefit Salt and Nutrient Management Plan, which includes the following strategies:

Operating the Chino Desalters — pumping at 40,000 acre-feet per year to help maintain hydraulic control.

Maintaining Hydraulic Control — ensuring contaminated groundwater does not flow out of the Basin into the Santa Ana River.

Managing recycled water quality and recharge.

Conducting ground & surface water monitoring to ensure compliance with the Plan.

Together these strategies benefit everyone in the region by:

- Maximizing beneficial reuse and recharge of recycled water.
- Protecting Santa Ana River quality.
- Improving water quality.
- Increasing local water supplies.
- Saving hundreds of millions in treatment costs.

2020 OBMP CEQA CERTIFICATION PROCESS CRITICAL TO LONG-TERM BASIN MANAGEMENT

Collaborating with IEUA. Watermaster is collaborating with IEUA to develop the Programmatic Environmental Impact Report (PEIR) documentation needed to implement the activities the Parties identified during the 2020 update to the Optimum Basin Management Program (OBMP).

Workshops Support Party Input into the Process. Watermaster and IEUA hosted three workshops in the second half of 2022 to solicit input from the Watermaster Parties on proposed changes to the OBMP Update's project descriptions and to discuss potential changes.

Developed 2023 Storage Framework Investigation to Characterize Impacts of Potential Storage and Recovery Programs. Using the latest version of Watermaster's groundwater model, Watermaster updated the findings of the 2018 Storage Framework Investigation to evaluate the impacts of potential future Storage and Recovery Programs that the 2020 OBMP facilitates. The findings of the 2023 Storage Framework Investigation are incorporated into the PEIR.

The draft PEIR is expected to be released for review in late 2023, with certification expected in 2024.



Watermaster conducted a regional workshop for the Parties.

RECHARGE CAPACITY IN THE BASIN CONTINUES INCREASING

BUILD-OUT OF THE 2013 RMPU CONTINUES

In 2018, following the update to the 2013 RMPU, the Parties agreed to complete existing selected projects and evaluate additional projects for consideration. The RMPU is currently being updated again and will be brought to the Watermaster Board in 2023-24.

Watermaster and the IEUA continue to construct projects from the 2013 Amendment to the 2010 Recharge Master Plan Update (2013 RMPU). The Lower Day project was finished this year and is pending a final systems test, and progress was made on construction of the Wineville/Jurupa/RP3 project. The permits and agreements required for the Montclair Basins project are being obtained. Construction on the Montclair Basins project should begin in summer 2024.

YEARS OF PREPARATION MADE AGILE RESPONSE TO HEAVY STORMS POSSIBLE

Since 1998, the comprehensive recharge program has been developed over time with the goal of increasing the recharge of local and supplemental waters in the Chino Basin. Watermaster has partnered with IEUA, San Bernardino County Flood Control District, and Chino Basin Water Conservation District to update planning and to construct or improve recharge facilities in the Chino Basin.

Adaptive Management in Action. The 2022-23 water year began as another in a series of extremely dry years, part of one of the driest periods in the historical record. Due to the very low imported water allocation and the profound drought, there was little imported water available.

By January 2023, Watermaster was working to capture as much stormwater as possible from the exceptional rainfall that was underway. The statewide deluge also meant more opportunities to import water during the rest of the year.

Wide-Ranging Actions and Agreements Made It Possible to Capture Water When It Came. The flexibility to adapt to these dramatic extremes was only possible because of years of planning and preparation with the Parties and because of the programs authorized under the Judgment:

- *The Court-approved Dry Year Yield Program* provided the institutional mechanisms needed to recharge the Basin with imported water when heavy rains began.
- *Watermaster's longstanding agreement with IEUA to use the Flood Control and Conservation District basins* provided immediate access to increased recharge capacity.
- *The Facilities Improvement Program*—which enhanced recharge facilities using grants and funding from the Metropolitan Water District of Southern California (MWD)—and the 2013 RMPU Projects also contributed to the ability to recharge large volumes of water when the rains came.

WATERMASTER IS PREPARED FOR THIS ERA OF UNPRECEDENTED EXTREMES AND CHANGES IN HYDROLOGY THANKS TO THE DECADES OF PREPARATION WITH OUR PARTNERS ACROSS THE BASIN.

ASSET MANAGEMENT PROGRAM TO LOWER LONG-TERM COSTS AND INCREASE RELIABILITY

The Asset Management Program focuses on cost-effective approaches to improving the reliability, durability, and efficiency of assets such as recharge basins throughout the region. Proactively repairing and if needed replacing these assets ensures maximum recharge capacity, minimizing the need for expensive imported water purchases.

In other cases, replacement may be a more cost-effective long-term strategy. For example, repairs to aging trash booms like the one at Jurupa Basin can become more expensive over time. The Asset Management Program will help Watermaster and the IEUA identify the optimal time to repair or replace equipment and facilities.

BY ADAPTING MANAGEMENT STRATEGIES TO THE CIRCUMSTANCE, WATERMASTER CAN PROVIDE THE PARTIES WITH THE MOST COST-EFFECTIVE AND EFFICIENT STORAGE AND INFRASTRUCTURE OVER THE LONG TERM, ENSURING RESILIENCE TO UNEXPECTED CHANGES IN WEATHER AND CLIMATE.

TEST OF SPREADING STORMWATER ON AGRICULTURAL LAND SHOWS GOOD RESULTS

Innovative Test Shows Promise of Creative Collaborations for Groundwater Recharge. Fontana Water Company (FWC) partnered with Intex, a firm that leases land to a dry-farming grape grower, to assess the feasibility of using flood irrigation to capture stormwater that would otherwise be lost downstream. FWC and Intex set up a pilot test of Agricultural Managed Aquifer Recharge by diverting floodwater from Lytle Creek into a test field. The project successfully recharged 23 acre-feet of water, and FWC received full water rights credit for the recharge. Creative, forward-thinking projects like this show the promise of collaboration to identify new sources of supplemental water and raise the possibility of recovering additional stormwater or recycled water for beneficial use.

BOARD REQUESTS RECHARGE PROJECTS INVESTIGATION

Following the extremely heavy rain in late 2022 and early 2023, the Watermaster Board asked staff to reevaluate plans for previously deferred recharge projects to see if grants, project changes, or updated assumptions might make these projects cost-effective.

DRY YEAR YIELD PROGRAM RECHARGES 8,000 ACRE-FEET

The Dry Year Yield (DYY) agreement allows MWD to store up to 100,000 acre-feet of water in the Basin. Thanks to the heavy rainfall in early 2023, MWD has begun recharging 7,849 acre-feet of water into the Chino Basin.



The Santa Ana River is the largest river entirely within Southern California.

COMPREHENSIVE MONITORING SUPPORTS ALL MANAGEMENT AND REGULATORY PROGRAMS

GROUND LEVEL MONITORING PROGRAM CONTINUES TO EVOLVE UNDER THE GROUND LEVEL MONITORING COMMITTEE

The Ground Level Monitoring Committee continues its collaborative work with the Parties to analyze, understand, and recommend management practices to minimize or arrest the effects of vertical ground level movement. The committee conducted extensive annual collection, processing, and checking of groundwater level data, aquifer-system deformation data, and high-resolution water-level monitoring. In addition, the committee prepared a technical memorandum on construction and calibration of one-dimensional compaction models that will be used to explore subsidence management strategies and develop a subsidence management plan for Northwest MZ-1. Finally, the committee filed its Annual Report with the Court.

PRADO BASIN HABITAT NOT ADVERSELY IMPACTED THANKS TO CAREFUL MANAGEMENT

The Prado Basin Habitat Sustainability Committee delivered its seventh Annual Report, which found no need for any changes to the adaptive management plan or any mitigation measures in response to Peace II Implementation Activities.

Another Example of Adaptive Management. The objective of the Adaptive Management Plan of the Prado Basin Habitat Sustainability Program is to ensure that riparian habitat in the Prado Basin is not adversely impacted by the implementation of Peace II Activities. The Plan includes a wide range of ongoing monitoring and analysis to ensure the thriving habitat is protected:

- Groundwater Monitoring
- Surface Water Monitoring for temperature, levels, quality, electrical conductivity, and more
- Riparian Vegetation Monitoring
- Climatic Data Monitoring
- Ongoing Committee Engagement
- Annual Reporting

190 SITES
for Ground Level Monitoring

1,100 WELLS
for Groundwater Quality Monitoring

18 LOCATIONS
for Surface Water Monitoring

1,200 WELLS
for Groundwater Level Monitoring

519 WELLS
for Groundwater Production Monitoring

40 YEARS
of Prado Basin Vegetation Monitoring Data via Satellites

53 SAMPLE LOCATIONS
used for Groundwater Recharge Monitoring



Vials containing water samples for quality testing.

PROACTIVE WATER QUALITY ACTIONS

Watermaster proactively monitors water quality and evolving regulations to ensure that the Basin is protected and that the Parties can pump their full water rights under the Judgment.

WATER QUALITY COMMITTEE TO DEVELOP LONG-TERM WATER QUALITY MANAGEMENT PROGRAM

Per- and polyfluoroalkyl substances (PFAS) are a group of chemicals that are emerging in regulatory focus and will soon have regulatory maximum contaminant levels set for drinking water, as will other chemicals. Watermaster is taking a proactive approach to these changes by reconvening the Water Quality Committee to oversee development of a Water Quality Management Program.

DELINEATED EXTENT OF THE VOLATILE ORGANIC COMPOUND (VOC) PLUMES

Watermaster updated the delineations of the extent of the VOC Plumes for the GE Test Cell, GE Flatiron, Milliken Landfill, and Pomona as part of the 2022 Chino Basin OBMP State of the Basin Report.

COMPUTED AMBIENT WATER QUALITY

This year, Watermaster and the IEUA participated in the Task Force effort to compute the 2021 ambient water quality, which covers the 20-year period from 2002 to 2021.

CONTINUED EXTENSIVE WATER QUALITY MONITORING

Water Quality Key Well Program. Approximately 125 wells are included in the water quality key well program. Watermaster analyzes samples from about 50 of these wells every year.

Comprehensive Groundwater Quality Monitoring Program. Watermaster performs monitoring and collects all available water quality data in the Chino Basin. These data are used for the biennial Chino Basin OBMP State of the Basin Report and the triennial ambient water quality computation. These data also help Watermaster demonstrate Hydraulic Control, monitor point and nonpoint contamination plumes, and assess the Basin's overall health.

Chino Basin Data Collection (CBDC). Watermaster routinely collects groundwater quality data from well owners including municipal and governmental agencies. Groundwater quality data are also obtained from special studies and monitoring required by orders of the Santa Ana Water Board—such as for landfills, groundwater quality investigations, and governmental agencies.

Watermaster Field Groundwater Quality Monitoring Programs. Watermaster monitors groundwater quality at privately owned wells and dedicated monitoring wells.

COLLABORATION, GOVERNANCE, AND ADMINISTRATION

CHINO BASIN DAY IMPROVES BASIN MANAGEMENT AND REGULATION

Chino Basin Day provides a yearly opportunity for in-depth discussions between the IEUA, the Chino Basin Desalter Authority, Watermaster, and the Santa Ana Water Board. Participants gather to thoroughly review management practices and regulations, identify opportunities for collaboration, and understand emerging requirements. The presentations and follow-up discussions also give regulators a holistic view of local needs and plans. This year, IEUA hosted Chino Basin Day.

WORKSHOPS BRING TOGETHER WATER AGENCIES FROM ACROSS THE REGION

Regional Reliability Workshop. As requested by the Watermaster Board, Staff held a Regional Reliability Workshop for the general managers from the three municipal water districts overlying the Chino Basin, MWD staff, and Watermaster. During the workshop, the attendees discussed the current state of California water resources and opportunities to improve regional reliability. One conclusion was that the Chino Basin could provide ample storage capacity for imported MWD water. Watermaster has budgeted funds for 2023-24 to conduct a regional reliability study that could outline opportunities for additional review.

CHINO BASIN ACADEMY SUPPORTS THE PARTIES

Watermaster Staff initiated the Chino Basin Watermaster Academy in 2023. These monthly meetings cover topics such as the 1978 Judgment and its historical context, the OBMP and its implementation, and Robert's Rules of Order. The Academy is open to all Watermaster Stakeholders.

NEW METHOD BEING DEVELOPED TO ESTIMATE GROUNDWATER PUMPING

Some Agricultural Pool Parties cannot practically repair, replace, or install a meter to measure groundwater pumping. Staff is developing a water-duty-based estimation method for these Parties.

NEW PUBLIC AGENCY INVESTMENT VEHICLE SUBSTANTIALLY INCREASED INTEREST EARNED

Watermaster moved a substantial percentage of investments from Local Agency Investment Fund (LAIF) to California Class, a move that yields much higher interest. The additional interest pays for one full-time position.



A Watermaster Board meeting.

WATERMASTER GOVERNANCE AND MEMBERSHIP – CALENDAR YEAR 2023

Watermaster Board

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , Vice-Chair	Crops
Alternate: Bob Feenstra	Dairy
Paul Hofer	Crops
Alternate: Ron Pietersma	Dairy

Non-Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Bob Bowcock	CalMat Co.
Alternate: Brian Geye	California Speedway Corporation

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
James Curatalo , Chair	Cucamonga Valley Water District
Alternate: Kati Parker	

Scott Burton	City of Ontario
Alternate: Debra Dorst-Porada	
Manny Martinez	Monte Vista Water District
Alternate: Michael G. Milhiser	

Municipal Water District Representatives

REPRESENTATIVE	MEMBER ENTITY
Bob Kuhn , Secretary/Treasurer	Three Valleys Municipal Water District
Alternate: David De Jesus	
Steve Elie	Inland Empire Utilities Agency
Alternate: Marco Tule	
Mike Gardner	Western Municipal Water District
Alternate: Laura Roughton	

Staff

Edgar Tellez Foster , PhD	Acting General Manager
Anna Nelson , CAP, OM, TA	Director of Administration
Justin Nakano , MPA	Water Resources Technical Manager
Frank Yoo	Data Services and Judgment Reporting Manager
Alonso Jurado	Water Resource Associate
Alexandria Moore	Executive Assistant I/Board Secretary
Ruby Favela	Administrative Analyst
Jordan Garcia	Senior Field Operation Specialist
Erik Vides	Field Operation Specialist

The representatives and their alternates shown on this page reflect the governance and membership in December 2023. Changes made during the calendar year are tracked by Watermaster and are available upon request.

Advisory Committee

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , Vice-Chair	Crops
Bob Feenstra , Ron LaBrucherie, Jr.	Crops
Nathan deBoom , Henry DeHaan , John Huitsing , Ron Pietersma	Dairy

Alternate to any Crops or Dairy Seat:	
Gino Filippi , Ruben Llamas	Crops
Geoffrey Vanden Heuvel	Dairy
Tariq Awan , Leon Kazandjian , Jimmy Medrano	State of California-CDCR
Alternate to any State Seat:	
Noah Golden-Krasner , Gregor Larabee	State of California-CIM
Carol Boyd , Diana Frederick , Marilyn Levin	State of California-DOJ
Bradley Jensen , Steven Raughley	County of San Bernardino

Non-Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Brian Geye , Chair	California Speedway Corporation
Alternate: Bob Bowcock	
Kathleen Brundage	CalMat Co.
Alternate: Alma Heustis	California Steel Industries, Inc.
Alexis Mascarinas	City of Ontario (Non-Ag)
Alternate: Courtney Jones	

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Chris Berch , Second Vice-Chair	Jurupa Community Services District
Dave Crosley	City of Chino
Alternates: Natalie Avila , Vivian Castro , Jimmy Gutierrez , Hye Jin Lee	
Ron Craig	City of Chino Hills
Alternate: Mark Wiley	
Eduardo Espinoza	Cucamonga Valley Water District
Alternates: John Bosler , Amanda Coker	
Marty Zvirbulis	Fontana Union Water Company
Alternates: Oscar Ramos , Eric Tarango	
Cris Fealy	Fontana Water Company
Alternates: Eric Tarango , Seth Zielke	
Justin Scott-Coe	Monte Vista Water District
Alternate: Stephanie Reimer	
Marty Zvirbulis	Nicholson Family Trust
Alternates: Eric Tarango , Oscar Ramos	
Courtney Jones	City of Ontario
Alternate: Alexis Mascarinas	
Chris Diggs	City of Pomona
Alternate: Nichole Horton	
Braden Yu	City of Upland
Alternate: Nicole deMoet , John Robles	
Braden Yu	West End Consolidated Water Co.
Alternates: Nicole deMoet , John Robles	

Agricultural Pool Committee

REPRESENTATIVE	MEMBER ENTITY
Bob Feenstra , Chair	Dairy
Jeff Pierson , Vice-Chair	Crops
Ron LaBrucherie, Jr.	Crops
Alternates to any Crop Seat:	
Gino Filippi , Ruben Llamas	Crops
Nathan deBoom	Dairy
Henry DeHaan	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Alternate to any Dairy Seat:	
Geoffrey Vanden Heuvel	Dairy
Steven Raughley	County of San Bernardino
Alternate: Bradley Jensen	
Tariq Awan , Leon Kazandjian “Kaz” Jimmy Medrano	State of California-CDCR
Alternate to any State of California Seat:	
Diana Frederick	State of California-CIM
Carol Boyd , Noah Golden-Krasner Gregor Larabee , Marilyn Levin	State of California-DOJ

Non-Agricultural Pool Committee

REPRESENTATIVE	MEMBER ENTITY
Brian Geye , Chair	California Speedway Corporation
Bob Bowcock , Vice-Chair	CalMat Co.
Alternate: Kevin Sage	
William Urena	9W Halo Western OpCo L.P.
Alternate: Adrian Gomez	
Sam Rubenstein	ANG II (Multi) LLC
Kathleen Brundage	California Steel Industries, Inc.
Alternate: Alma Heustis	
Edward Kolodziej	General Electric Company
Alternate: Paul Deutsch	
Natalie Costaglio	Hamner Park Associates
Alternate: Michael Adler	A California Limited Partnership
Jose Galindo	Linde, Inc.
Alternate: Mike Tran	
William A. Schwartz	Monte Vista Water District (Non-Ag)
Alternate: Justin Scott-Coe	
Alexis Mascarinas	City of Ontario (Non-Ag)
Alternates: Courtney Jones	
Steve Riboli	Riboli Family and San Antonio Winery, Inc.
Steven Raughley	County of San Bernardino (Non-Ag)
Alternate: Bradley Jensen	
Alyssa Jared	Space Center Mira Loma, Inc.
Alberto Mendoza	TAMCO
Alternate: Brad Bredesen	
–	West Venture Development Company

Appropriative Pool Committee

REPRESENTATIVE	MEMBER ENTITY
Chris Diggs , Chair	City of Pomona
Alternate: Nichole Horton	
Chris Berch , Vice-Chair	Jurupa Community Services District
Alternates: Bryan Smith , Jesse Pompa	
Kevin Sage	Blue Triton Brands, Inc., NCL. Co. LLC
Alternate: Bob Bowcock	
Kevin Sage	CalMat Co.
Alternate: Bob Bowcock	
Dave Crosley	City of Chino
Alternates: Natalie Avila , Vivian Castro , Jimmy Gutierrez , Hye Jin Lee	
Ron Craig	City of Chino Hills
Alternate: Mark Wiley	
Amanda Coker	Cucamonga Valley Water District
Alternates: John Bosler , Eduardo Espinoza	
Armando Martinez	City of Fontana
Marty Zvirbulis	Fontana Union Water Company
Alternates: Oscar Ramos , Eric Tarango	
Ben Lewis	Golden State Water Company
Alternate: Toby Moore	
Steven Andrews	Marygold Mutual Water Company
Alternate: Justin Brokaw	
Justin Scott-Coe	Monte Vista Irrigation Company
Alternate: Stephanie Reimer	
Justin Scott-Coe	Monte Vista Water District
Alternate: Stephanie Reimer	
Geoffrey Kamansky	Niagara Bottling, LLC
Alternate: Cassandra Hooks	
Marty Zvirbulis	Nicholson Family Trust
Alternates: Oscar Ramos , Eric Tarango	
Chad Blais	City of Norco
Alternate: Sam Nelson	
Courtney Jones	City of Ontario
Alternate: Alexis Mascarinas	
Brian Lee	San Antonio Water Company
Alternate: Teri Layton	
Steven Raughley	County of San Bernardino ^a
Alternate: Bradley Jensen	
John Lopez	Santa Ana River Water Company ^a
Alternate: Alyssa Coronado	
Braden Yu	City of Upland
Alternates: Nicole deMoet	
Braden Yu	West End Consolidated Water Co.
Alternates: Nicole deMoet	
John Thiel	West Valley Water District
Alternate: Joanne Chan	

^a Minor Producer.

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2022-23 Annual Report

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COURT HEARINGS AND ORDERS FISCAL YEAR 2022-23

During the fiscal year 2022-23, several hearings were held relating to administration of the Judgment and implementation of the Optimum Basin Management Program (OBMP). Hearings and orders were as follows:

Hearing/Order Date	Primary Subject Matter
May 12, 2023	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2022-2 • Order to Show Cause re Basin Tour
May 12, 2023 Hearing	<ul style="list-style-type: none"> • Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2022-2 • City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions/Decisions to Approve FY 2022/2023 Assessment Package • Request for Judicial Notice in Support of City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions Decision to Approve FY 2022 2023 Assessment Package • Request for Judicial Notice in Support of IEUA's Opposition to City of Ontario's Motion Challenging Watermaster's November 17, 2022 Decision to Approve the FY 2022/2023 Assessment Package • Request for Judicial Notice in Support of City of Ontario's Combined Reply to Oppositions to Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve the FY 2022/2023 Assessment Package
March 17, 2023	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster Request for Court to Receive and File Watermaster 45th Annual Report
March 17, 2023 Hearing	<ul style="list-style-type: none"> • Watermaster's Motion for Court to Receive and File Watermaster 45th Annual Report
January 20, 2023	<ul style="list-style-type: none"> • Order Granting Watermaster's Motion for Court to Receive and File the 2021/2022 Annual Report of the Ground Level Monitoring Committee
January 20, 2023 Hearing	<ul style="list-style-type: none"> • Chino Basin Watermaster's Motion for Court to Receive and File the 2021/2022 Annual Report of the Ground-Level Monitoring Committee
December 16, 2022	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Motion Regarding the Update to Watermaster's Safe Yield Reset Methodology • Order Granting Chino Basin Watermaster Request for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2022-1
December 16, 2022 Hearing	<ul style="list-style-type: none"> • Chino Basin Watermaster's Motion for Court Approval of Update to Watermaster Safe Yield Reset Methodology • Chino Basin Watermaster's Request for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2022-1

November 18, 2022

- Order Denying City of Ontario, City of Chino, Monte Vista Water District, Monte Vista Irrigation Company Motion Challenging Watermaster's Budget Action to Fund Unauthorized CEQA Review
- Order Denying Chino Basin Watermaster's Motion to File Surreply and Surreply In Response to Moving Parties' Reply In Support of Motion Challenging Watermaster's Budget Action to Fund Unauthorized CEQA Review.

November 18, 2022
Hearing

- City of Ontario, City of Chino, Monte Vista Water District, Monte Vista Irrigation Company Motion Challenging Watermaster's Budget Action to Fund Unauthorized CEQA Review by and Between Chino Basin Watermaster, City of Ontario, Monte Vista Water District, Monte Vista Irrigation Company and City of Chino

November 3, 2022

- Order Denying City of Ontario's Application for an Order to Extend Time Under Judgment to Challenge Watermaster Action on November 18, 2021 to Approve the FY 2021/2022 Assessment Package. If Such Request is Denied, this Filing is the Challenge
- Order Granting Chino Basin Watermaster's Request for Court to Receive and File Watermaster Semiannual OBMP Status Reports 2021-1 and 2021-2

November 3, 2022
Hearing

- City of Ontario's Application for an Order to Extend Time Under Judgment to Challenge Watermaster Action on November 18, 2021 to Approve the FY 2021/2022 Assessment Package. If Such Request is Denied, this Filing is the Challenge
 - Chino Basin Watermaster's Request for Court to Receive and File Watermaster Semiannual OBMP Status Reports 2021-1 and 2021-2
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RESOLUTIONS FISCAL YEAR 2022-2023

Adopted	Summary of Resolution
June 22, 2023	<p><i>Amending the Qualified 401(a) Mission Square Retirement (Formerly ICMA-RC) PLAN NO. 107757</i></p> <ul style="list-style-type: none">• Effective as of the date hereof, the Employer hereby amends and restates the qualified retirement plan ("Plan") as follows: The Employer will begin matching employee contributions effective July 1, 2023, and will provide a letter of intent and a vesting schedule to Mission Square Retirement for the same.• The assets of the Plan shall continue to be held in trust, with the Employer serving as trustee ("Trustee"), for the exclusive benefit of Plan participants and their beneficiaries, and the assets shall not be diverted to any other purpose. The Trustee's beneficial ownership of Plan assets held shall be held for the further exclusive benefit of the Plan participants and their beneficiaries.• The Employer hereby agrees to continue to serve as Trustee under the Plan.• Each of the officers of the Employer is hereby authorized to take all actions appropriate and desirable to implement the amendment and restatement of the Plan including but not limited to reviewing and revising the adoption agreement related to the Plan restatement in order to ensure that the adoption agreement reflects the current provisions of the Plan and administrative practice; signing the adoption agreement and other related Plan documents; and communicating the terms of the Plan restatement to participants and third party service providers.• The appropriate officers of the Employer be and each of them hereby are authorized and directed to take any action and execute any documents necessary or appropriate to effectuate the foregoing resolutions.
January 26, 2023	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period January 26 – February 25, 2023</i></p> <ul style="list-style-type: none">• The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant (and Subvariants), risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public.• Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2).• This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of February 25, 2023, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section.
January 26, 2023	<p><i>Authorizing Investment of Monies in Local Agency Investment Fund</i></p> <ul style="list-style-type: none">• The Board of Directors does hereby authorize the deposit and withdrawal of Chino Basin Watermaster monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that record.• The following Chino Basin Watermaster officers and designated employees or their successors in office/position shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund.<ul style="list-style-type: none">○ James Curatalo, Board Chair○ Jeffrey Pierson, Board Vice-Chair○ Bob Kuhn, Board Secretary/Treasurer○ Peter Kavounas, General Manager○ Joseph S. Joswiak, Chief Financial Officer

January 26, 2023

Establishing A Watermaster Investment Policy

- The Chino Basin Watermaster 2023 Investment Policy is adopted.
- The authority to invest and reinvest funds of Watermaster is hereby delegated to the Watermaster General Manager (and his/her designees) subject to the provisions of said Investment Policy and the ongoing review and control of Watermaster and the Watermaster Advisory Committee.
- This resolution shall take effect from and after its date of adoption and Resolution 2022-01 is rescinded in its entirety.

November 17, 2022

Levying Administrative, Replenishment, and Special Project Assessments for Fiscal Year 2022-2023

- The Chino Basin Watermaster levies the respective assessments for each pool effective November 17, 2022, as shown on Exhibit "A".
- Pursuant to the Judgment, each party has thirty (30) days from the date of invoice to remit the amount of payment for assessments due. After that date, interest will accrue on that portion which was due as provided for in Section 55 (c) of the Restated Judgment.

October 27, 2022

Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period October 27, 2022– November 26, 2022

- The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant (and Subvariants), risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public.
- Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2).
- This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of November 26, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section.

September 22, 2022

Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period September 22, 2022– October 21, 2022

- The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant (and Subvariants), risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public.
- Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2).
- This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of October 21, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section.

July 28, 2022

Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period July 28 – August 27, 2022

- The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino
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Basin, and due to the high transmission rate of the Omicron variant, risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public.

- Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2).
 - This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of August 27, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section.
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**INTERVENTIONS AFTER JUDGMENT
PRODUCTION YEAR 2022-23¹**

Appropriative Pool ²	Non-Agricultural Pool	Agricultural Pool
None	None	None

A complete list of interventions after judgment may be found in Watermaster's History of Interventions After Judgment at the following link: www.cbwm.org/docs/legaldocs/WatermastersHistoryofInterventionsAfterJudgment.pdf

¹ Production Year is July 1 to June 30.

² Dates in parentheses are the dates of Court orders or notices of ruling relating to interventions. Reference is made to the order or notice of ruling for further information. The intervening party may have received a transfer of water rights on a date other than the date of the order or notice of ruling.

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**WATERMASTER’S “NOTICE OF INTENT” TO
CHANGE THE OPERATING SAFE YIELD OF THE
CHINO GROUNDWATER BASIN**

PLEASE TAKE NOTICE that on this 26th day of January 2023, the Chino Basin Watermaster hereby adopts this “**Notice of Intent**” to change the Operating Safe Yield of the Chino Groundwater Basin pursuant to the Judgment entered in Chino Basin Municipal Water District v. City of Chino, et al., San Bernardino Superior Court, Case No. RCVRS 51010 (formerly Case No. 164327) as Restated (Exhibit "I", Paragraph 3.(b), Page 73).

Approved by:

**CHINO BASIN WATERMASTER
BOARD OF DIRECTORS CHAIR**

Signature: /s/ James V. Curatalo

Attest:

**CHINO BASIN WATERMASTER
BOARD OF DIRECTORS SECRETARY/TREASURER**

Signature: /s/ Bob G. Kuhn

APPROPRIATIVE RIGHTS

As shown on Exhibit E of Judgment entered January 27, 1978

<u>Party</u>	<u>Appropriative Right (Acre-Feet)</u>	<u>Share of Operating Safe Yield (Percent)</u>	<u>Share of Operating Safe Yield (Acre-Feet)</u>
City of Chino	5,271.7	6.693	3,670.067
City of Norco	289.5	0.368	201.545
City of Ontario	16,337.4	20.742	11,373.816
City of Pomona	16,110.5	20.454	11,215.852
City of Upland	4,097.2	5.202	2,852.401
Cucamonga County Water District	4,431.0	5.626	3,084.786
Jurupa Community Services District	1,104.1	1.402	768.655
Monte Vista County Water District	5,958.7	7.565	4,148.344
West San Bernardino County Water District	925.5	1.175	644.317
Etiwanda Water Company	768.0	0.975	534.668
Feldspar Gardens Mutual Water Company	68.3	0.087	47.549
Fontana Union Water Company	9,188.3	11.666	6,396.736
Marygold Mutual Water Company	941.3	1.195	655.317
Mira Loma Water Company	1,116.0	1.417	776.940
Monte Vista Irrigation Company	972.1	1.234	676.759
Mutual Water Company of Glen Avon Heights	672.2	0.853	467.974
Park Water Company	236.1	0.300	164.369
Pomona Valley Water Company	3,106.3	3.944	2,162.553
San Antonio Water Company	2,164.5	2.748	1,506.888
Santa Ana River Water Company	1,869.3	2.373	1,301.374
Southern California Water Company	1,774.5	2.253	1,235.376
West End Consolidated Water Company	1,361.3	1.728	947.714
Total	78,763.8	100.000	54,834.000

As of June 30, 2023

City of Chino	5,794.25	7.357	3,004.157
City of Chino Hills	3,032.86	3.851	1,572.517
City of Norco	289.50	0.368	150.269
City of Ontario	16,337.40	20.742	8,469.788
City of Pomona	16,110.50	20.454	8,352.186
City of Upland	4,097.20	5.202	2,124.185
Cucamonga Valley Water District	5,199.00	6.601	2,695.452
Jurupa Community Services District	2,960.60	3.759	1,534.950
Monte Vista Water District	6,929.15	8.797	3,592.167
West Valley Water District	925.50	1.175	479.800
Fontana Union Water Company	9,181.12	11.657	4,760.019
Fontana Water Company	1.44	0.002	0.817
Marygold Mutual Water Company	941.30	1.195	487.966
Monte Vista Irrigation Company	972.10	1.234	503.892
Niagara Bottling, LLC	0	0	0
Nicholson Family Trust	5.75	0.007	2.858
San Antonio Water Company	2,164.50	2.748	1,122.118
Santa Ana River Water Company	1,869.30	2.373	968.991
Golden State Water Company	591.05	0.750	306.255
West End Consolidated Water Company	1,361.30	1.728	705.612
San Bernardino County (Shooting Park)	0	0	0
BlueTriton Brands, Inc.	0	0	0
City of Fontana	0	0	0
Calmat Co.	0	0	0
NCL Co., LLC	0	0	0
Total	78,763.82	100.000	40,834.000

DISPOSITION OF ORIGINAL APPROPRIATIVE RIGHTS¹

Original Party and Quantities	Current Party(s) as of June 30, 2023 and Original Quantities ³
City of Chino (3,670.067 AF)	City of Chino (3,670.067 AF)
City of Norco (201.545 AF)	City of Norco (201.545 AF)
City of Ontario (11,373.816 AF)	City of Ontario (11,373.816 AF)
City of Pomona (11,215.852 AF)	City of Pomona (11,215.852 AF)
City of Upland (2,852.401 AF)	City of Upland (2,852.401 AF)
Cucamonga County Water District (3,084.786 AF)	Cucamonga Valley Water District (3,084.786 AF)
Jurupa Community Services District (768.655 AF)	Jurupa Community Services District (768.655 AF)
Monte Vista County Water District (4,148.344 AF)	Monte Vista Water District (4,148.344 AF)
West San Bernardino County Water District (644.317 AF)	West Valley Water District (644.317 AF)
Etiwanda Water Company (534.668 AF)	Cucamonga Valley Water District (534.668 AF)
Feldspar Gardens Mutual Water Company (47.549 AF)	Jurupa Community Services District (47.549 AF)
Fontana Union Water Company (6,396.736 AF)	Fontana Union Water Company (6,391.736 AF); Fontana Water Company (1.000 AF); Nicholson Family Trust (4.00 AF)
Marygold Mutual Water Company (655.317 AF)	Marygold Mutual Water Company (655.317 AF)
Mira Loma Water Company (776.940 AF)	Jurupa Community Services District (776.940 AF)
Monte Vista Irrigation Company (676.759 AF)	Monte Vista Irrigation Company (676.759 AF)
Mutual Water Company of Glen Avon Heights (467.974 AF)	Jurupa Community Services District (467.974 AF)
Park Water Company (164.369 AF)	City of Chino/City of Chino Hills/Monte Vista Water District (164.369 AF) ²
Pomona Valley Water Company (2,162.553 AF)	City of Chino/City of Chino Hills/Monte Vista Water District (2,162.553 AF) ²
San Antonio Water Company (1,506.888 AF)	San Antonio Water Company (1,506.888 AF)
Santa Ana River Water Company (1,301.374 AF)	Santa Ana River Water Company (1,301.374 AF)
Southern California Water Company (1,235.376 AF)	Golden State Water Company (411.476 AF); City of Chino/City of Chino Hills/Monte Vista Water District (823.900 AF) ²
West End Consolidated Water Company (947.714 AF)	West End Consolidated Water Company (947.714 AF)

¹ A detailed history of the transactions/assignments that led to the current allocation of Appropriative Rights under the Judgment is contained in the History of Appropriative Rights at the following link: www.cbwm.org/docs/legaldocs/HistoryofAppropriativeRights.pdf

² The joint listing of parties separated by a “/” does not indicate any joint interest in the right indicated but indicates that these parties each have succeeded to a portion of the original right decreed in the 1978 Judgment. For additional information, see the History of Appropriative Rights.

³ The amounts shown in this column are reflective of the original shares in the Operating Safe Yield (OSY) that was apportioned under the 1978 Judgment and do not include the 5,000 acre-foot decrease in OSY that occurred in FY 2017-18 after the exhaustion of the 200,000 AF controlled overdraft. For information as to each Party’s current rights in OSY, see Appendix E-1 Appropriative Rights.

**NON-AGRICULTURAL RIGHTS
(AS SHOWN ON EXHIBIT D OF JUDGMENT ENTERED JANUARY 27, 1978)**

<u>Party</u>	<u>Total Overlying Non-Agricultural Rights (Acre-Feet)</u>	<u>Share of Safe Yield (Acre-Feet)</u>
Ameron Steel Producers, Inc.	125	97.858
Carlsberg Mobile Home Properties, Ltd '73	593	464.240
Conrock Company	406	317.844
County of San Bernardino	171	133.870
Kaiser Steel Corporation	3,743	2,930.274
Quaker Chemical Co.	0	0
Red Star Fertilizer	20	15.657
Southern California Edison Co.	1,255	982.499
Southern Service Co. dba Blue Seal Linen	24	18.789
Space Center, Mira Loma	133	104.121
Sunkist Growers, Inc.	2,393	1,873.402
Union Carbide Corporation	546	427.446
Total	9,409	7,366.000

**NON-AGRICULTURAL RIGHTS¹
(AS OF JUNE 30, 2023)**

9W Halo Western OpCo L.P.	18.789
ANG II (Multi) LLC	0 ²
California Speedway Corporation	1,000.000
California Steel Industries, Inc.	1,615.137
CalMat Co.	0
CCG Ontario, LLC	0
City of Ontario (Non-Ag)	3,920.567
County of San Bernardino (Non-Ag)	133.870
General Electric Company	0
Hamner Park Associates, a California Limited Partnership	464.240
Linde Inc.	1.000
Monte Vista Water District (Non-Ag)	50.000
Riboli Family and San Antonio Winery, Inc.	0
Space Center Mira Loma, Inc.	104.121
TAMCO	42.619
West Venture Development Company (Pending Court Disposition)	15.657
Total	7,366.000

¹This list identifies the names of the members of the Non-Agricultural Pool according to the records of the Non-Agricultural Pool Committee. This list is not reflective of all "Active Parties" of the Non-Agricultural Pool, as that term is used in Paragraph 58 of the Restated Judgment.

² Per notice from ANG II (Multi) LLC to Watermaster staff dated January 2, 2020, 9W Halo Western OpCo L.P. holds its rights under a temporary lease between ANG II (Multi) LLC, as lessor, and 9W Halo Western OpCo L.P., as lessee, expiring on January 31, 2030.

**DISPOSITION OF ORIGINAL
NON-AGRICULTURAL RIGHTS¹**

Original Party and Quantities	Current Party(s) and Quantities as of June 30, 2023
Ameron Steel Producers (97.858 AF)	TAMCO (42.619 AF), City of Ontario (Non-Ag) (55.239 AF)
Carlsberg Mobile Home Properties, Ltd '73 (464.240 AF)	Hamner Park Associates, a California Limited Partnership (464.240 AF)
Conrock Company (317.844 AF)	City of Ontario (Non-Ag) (317.844 AF)
County of San Bernardino (133.870 AF)	County of San Bernardino (Non-Ag) (133.870 AF)
Kaiser Steel Corporation (2930.274 AF)	California Speedway Corporation (1000.000 AF), California Steel Industries, Inc. (1615.137 AF), City of Ontario (Non-Ag) (265.137 AF), Monte Vista Water District (Non-Ag) (50.000 AF)
Red Star Fertilizer (15.657 AF)	West Venture Development Company (Pending Court Disposition) (15.657 AF)
Southern California Edison Co. (982.499 AF)	City of Ontario (Non-Ag) (982.499 AF)
Southern Service Co. dba Blue Seal Linen (18.789 AF)	9W Halo Western OpCo L.P. (18.789 AF)
Space Center, Mira Loma (104.121 AF)	Space Center Mira Loma, Inc. (104.121 AF)
Sunkist Growers, Inc. (1,873.402 AF)	City of Ontario (Non-Ag) (1,873.402 AF)
Union Carbide Corporation (427.446 AF)	City of Ontario (Non-Ag) (426.446 AF), Linde Inc. (1.000 AF)

¹ A detailed history of the transactions/assignments that led to the current allocation of Non-Agricultural Rights under the Judgment is contained in the History of Non-Agricultural Rights website link: www.cbwm.org/docs/legaldocs/HistoryofNonAgriculturalRights.pdf

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HISTORY OF REALLOCATION OF UNPRODUCED AG POOL SAFE YIELD¹ (ACRE-FEET)

Production Year	Calculation of Water Rights Available for Reallocation due to Ag Pool Underproduction of Safe Yield ⁵		Claims to Underproduced Ag Pool Safe Yield			Rights Available for Reallocation less Claimed Rights ^{9,11}	Total Reallocation of Unproduced Ag Pool Safe Yield ¹⁰
	Assessable Ag Pool Production	Water Rights Available for Reallocation	Claims Resulting from Land Use Conversions ⁶	Early Transfer Claims ^{5,8,11}	Total Claims		
	A	B	C	D	E = C + D	F = B - E	G = B
83-84 ²	59,033	n/a ⁵	593	n/a	593	n/a	26,355
84-85	55,543	n/a	593	n/a	593	n/a	19,136
85-86	52,061	n/a	811	n/a	811	n/a	21,902
86-87	59,847	n/a	811	n/a	811	n/a	37,159
87-88	57,865	n/a	4,056	n/a	4,056	n/a	78,489
88-89 ³	46,762	24,935	811	n/a	811	24,124	24,935
89-90	48,420	36,038	811	n/a	811	35,227	36,038
90-91	48,085	34,380	811	n/a	811	33,569	34,380
91-92	44,682	34,715	811	n/a	811	33,904	34,715
92-93	44,092	38,118	811	n/a	811	37,307	38,118
93-94	44,298	38,708	811	n/a	811	37,897	38,708
94-95	55,022	38,502	3,652	n/a	3,652	34,850	38,502
95-96	43,639	27,778	11,711	n/a	11,711	16,067	27,778
96-97	44,809	39,161	12,620	n/a	12,620	26,541	39,161
97-98	43,345	37,991	14,426	n/a	14,426	23,565	37,991
98-99	47,538	39,455	17,022	n/a	17,022	22,433	39,455
99-00 ⁴	44,401	38,399	10,471	32,800	43,271	-4,872	38,399
00-01	39,954	42,846	13,920	32,800	46,720	-3,874	42,846
01-02	39,495	43,306	14,133	32,800	46,933	-3,627	43,306
02-03	37,457	45,343	16,480	32,800	49,280	-3,937	45,343
03-04	41,978	40,822	17,510	32,800	50,310	-9,488	40,822
04-05	34,450	48,350	19,013	32,800	51,813	-3,464	48,350
05-06	33,900	48,900	20,370	32,800	53,170	-4,270	48,900
06-07	37,295	45,505	22,158	32,800	54,958	-9,454	45,505
07-08	30,910	51,890	22,461	32,800	55,261	-3,371	51,890
08-09	32,143	50,657	22,730	32,800	55,530	-4,873	50,657
09-10	31,855	50,945	22,943	32,800	55,743	-4,798	50,945
10-11	31,342	51,458	23,033	32,800	55,833	-4,375	51,458
11-12	34,353	48,447	23,237	32,800	56,037	-7,590	48,447
12-13	34,458	48,342	23,773	32,800	56,573	-8,231	48,342
13-14	33,639	49,161	26,162	32,800	58,962	-9,801	49,161
14-15	28,521	54,279	26,768	22,511	49,279	5,000	54,279
15-16	26,167	56,633	27,450	24,183	51,633	5,000	56,633
16-17	26,863	55,937	28,296	22,642	50,937	5,000	55,937
17-18	28,461	54,339	29,031	20,308	49,339	5,000	54,339
18-19	21,786	61,014	29,972	26,042	56,014	5,000	61,014
19-20	21,841	60,959	30,997	24,962	55,959	5,000	60,959
20-21	21,485	61,315	31,717	20,599	52,315	9,000	61,315
21-22	21,304	61,496	32,898	19,598	52,496	9,000	61,496
22-23	17,082	65,718	33,726	22,992	56,718	9,000	65,718

¹ Source: Watermaster Annual Reports and Assessment Packages.

² Fiscal year 83-84 was the first-year that reallocation occurred under the Judgment.

³ During fiscal year 87-88 the Appropriators agree to pay Ag Pool assessments and the reallocation procedure changed by agreement. Effective FY 88-89, the Ag Pool's unused water rights from the prior year are made available for reallocation to the Appropriative Pool in the following year (i.e. 82,800 AF less the total assessable production).

⁴ During fiscal year 99-00 the Peace Agreement is signed. The Appropriators agree to pay the Ag Pool assessments for the life of the Peace Agreement and the reallocation procedure is changed by agreement. The Ag Pool's unused water rights (i.e. 82,800 AF less the total assessable production) are made available for reallocation to the Appropriative Pool in the current year.

⁵ n/a indicates the information is not applicable for the given year.

⁶ When land is converted from agricultural to urban uses, water rights are permanently transferred to the appropriative pool. This column represents the sum of the cumulative transfers that have resulted from land use changes over time. For example, in 85-86 land use conversions resulted in 218 acre-feet of conversions. Thus the total claims for 85-86 were 811: the sum of the conversions from prior years plus the new conversions for 85-86 (811 = 593 + 218).

⁷ After a duplication of conversion areas was identified, Jurupa's Pre-Peace Agreement acres were adjusted to 337.6 acres and the Post-Peace Agreement acres were adjusted to 846.4 acres.

⁸ During fiscal year 99-00 the Peace Agreement is signed and establishes that each year 32,800 acre-feet of Ag Pool rights will be pre-emptively transferred to the Appropriative Pool and the transfer will be distributed proportional to each member's share of the Operating Safe

⁹ If the total claims to underproduced Ag Pool Safe Yield (C + D) are greater than the water rights available for reallocation (B) then the reallocation is limited to the amount of rights available. The reduction is distributed among the Parties in proportion to their share of the

¹⁰ For production years 83-84 through 87-88, the allocation was computed in a different manner and so the generalized formula does not apply for these years.

HISTORY OF TOTAL ANNUAL GROUNDWATER PRODUCTION FROM THE CHINO BASIN (ACRE-FEET)*

Production Year	Appropriative Pool ¹³	Agricultural Pool ¹³	Non-Agricultural Pool ¹³	Chino Basin Desalters ¹⁴	Department of Toxic Substances Control ¹⁵	Total Production ¹⁶
77-78	62,408	91,714	10,102 ¹	-	-	164,224
78-79	61,372	81,479	7,263	-	-	150,114
79-80	65,371	70,050	7,541	-	-	142,961
80-81	71,443	67,726	5,777	-	-	144,945
81-82	66,844	64,032	5,801	-	-	136,676
82-83	63,557	56,858	2,448	-	-	122,864
83-84	70,544	60,076	3,258	-	-	133,877
84-85	76,903	54,248	2,446	-	-	133,598
85-86	80,885	50,611	3,255	-	-	134,751
86-87	84,662	57,964	2,696	-	-	145,322
87-88	91,579 ²	55,949	3,018	-	-	150,545
88-89	93,617 ³	45,683	3,692	-	-	142,992
89-90	101,344 ⁴	47,358	4,927	-	-	153,629
90-91	86,513 ⁵	47,011	5,479	-	-	139,003
91-92	91,736 ⁶	43,456	4,900	-	-	140,092
92-93	86,584 ⁷	44,300	5,226	-	-	136,110
93-94	80,934 ⁸	44,492	4,322	-	45	129,793
94-95	93,608 ⁹	55,415	4,091	-	45	153,159
95-96	103,729 ¹⁰	43,639	3,240	-	60	150,668
96-97	112,205	44,923	3,779	-	76	160,983
97-98	99,810 ¹¹	43,370	3,274 ¹²	-	83	146,537
98-99	111,048	47,792	3,734	-	81	162,655
99-00	128,892	44,242	5,605	-	82	178,821
00-01	116,204	39,285	5,991	7,989	100	169,570
01-02	123,531	38,196	4,150	9,458	81	175,416
02-03	121,748	35,168	3,979	10,439	79	171,413
03-04	125,320	38,192	2,057	10,605	79	176,253
04-05	118,030	31,505	2,246	9,854	81	161,715
05-06	107,249	30,253	2,641	16,542	80	156,765
06-07	119,438	29,653	3,251	27,077	79	179,498
07-08	120,650	23,539	3,421	30,121	81	177,813
08-09	134,119	23,277	2,420	29,012	83	188,910
09-10	117,299	21,043	2,039	28,857	85	169,323
10-11	99,172	21,030	1,986	29,043	87	151,319
11-12	93,615	22,319 ¹⁷	3,162	28,411	89	147,595
12-13	109,294	23,718 ¹⁷	3,686	27,098	87	163,883
13-14	113,976	21,796 ¹⁷	3,834	29,282	85	168,973
14-15	97,842	17,118 ¹⁷	3,371	30,022	84	148,436
15-16	100,297	17,109 ¹⁷	2,670	28,191	85	148,352
16-17	93,699	17,715 ¹⁷	3,636	28,284	104	143,438
17-18	88,740	18,827	2,919	30,088	83	140,656
18-19	83,280	15,478	3,204	31,233	80	133,275
19-20	95,418	15,722	2,350	35,630	72	149,190
20-21	105,040	14,929	2,795	40,156	77	162,998
21-22	107,529	14,077	1,767	40,566	82	164,021
22-23	74,412	11,270	2,168	39,844	72	127,766

*Total Production adjusted from prior annual reports to include previously omitted production from wells that have become non-active over time.

1 Includes 3,945 AF of mined water pumped by Edison as agent for IEUA.

2 Does not include 7,674.3 AF exchanged with MWDSC.

3 Does not include 6,423.6 AF exchanged with MWDSC.

4 Does not include 16,377.1 AF exchanged with MWDSC.

5 Does not include 14,929.1 AF exchanged with MWDSC.

6 Does not include 12,202.4 AF exchanged with MWDSC.

7 Does not include 13,657.3 AF exchanged with MWDSC.

8 Does not include 20,194.7 AF exchanged with MWDSC.

9 Does not include 4,221.9 AF exchanged with MWDSC.

10 Does not include 6,167.2 AF exchanged with MWDSC.

11 Does not include 4,275.4 AF exchanged with MWDSC.

12 Does not include 216.5 AF exchanged with MWDSC.

13 Represents total physical production by Pools, not assessed production.

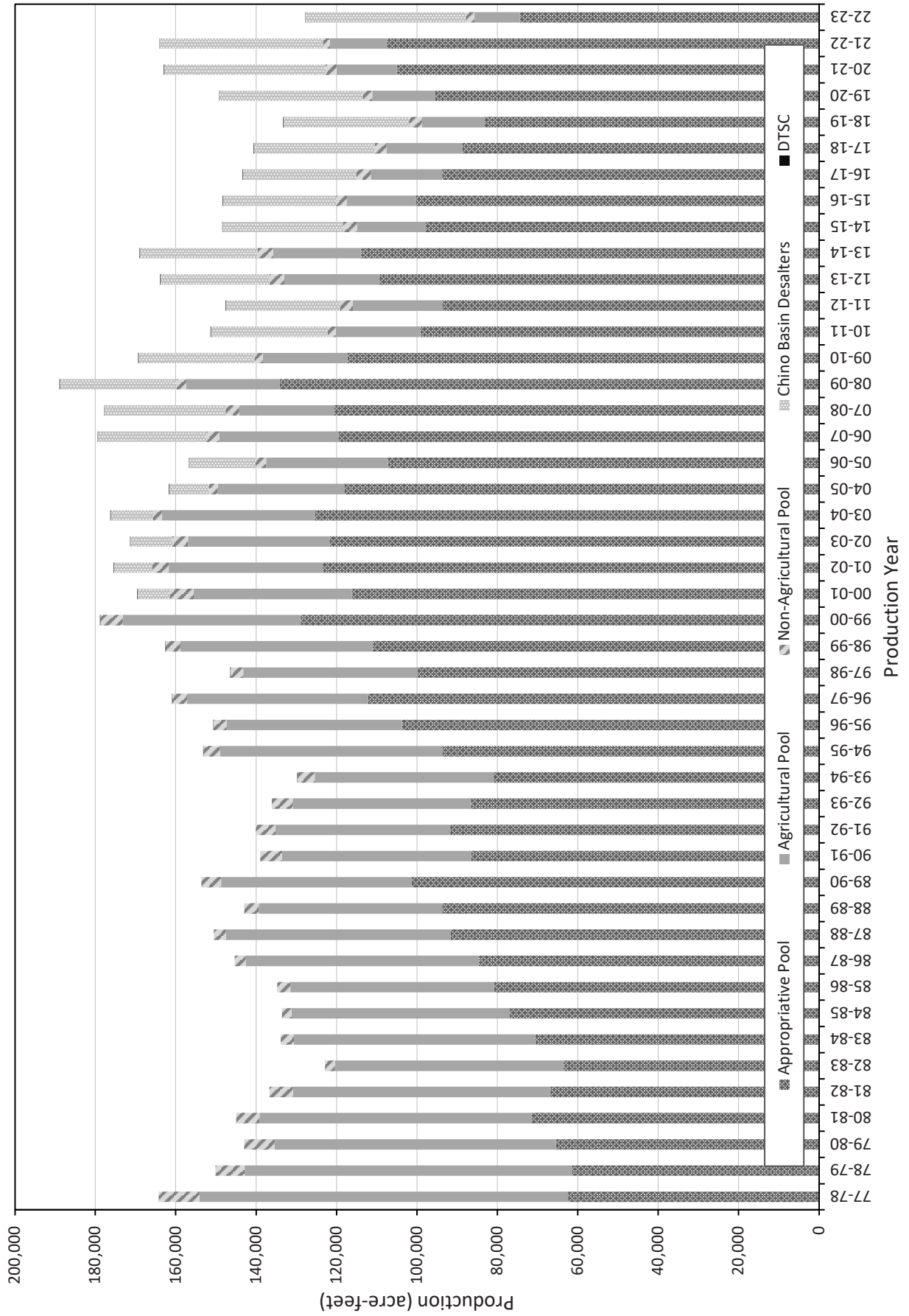
14 Production by the Chino Basin Desalters is not considered assessable production; Desalter replenishment obligation account shown in the Assessment Package

15 Production by DTSC is accounted separately, by agreement, such that the production is not assessed by Watermaster.

16 Total reflects physical production by pumpers and does not account for any adjustments or exchanges that are made in the Assessment Packages.

17 Total Agricultural Pool production revised due to incorrect multiplier used on an irrigation well meter.

HISTORY OF TOTAL ANNUAL GROUNDWATER PRODUCTION FROM THE CHINO BASIN (ACRE-FEET)



**SUMMARY OF SUPPLEMENTAL SUPPLIES
USED BY THE CHINO BASIN PARTIES¹
FISCAL YEAR 2022-23
(ACRE-FEET)**

Parties	Other Groundwater Basins	Surface Diversions	Imported Water Deliveries			Recycled Water ²	Total	
			SBVMWD	MWDC				
				IEUA	TVMWD			WMWD
Chino, City of	-	-	-	3,521	-	-	3,984	7,505
Chino Hills, City of	-	-	-	1,275	-	-	1,272	2,547
Cucamonga Valley Water District ³	6,280	3,528	-	13,515	-	-	999	24,322
Inland Empire Utilities Agency	-	-	-	-	-	-	145	145
Fontana Water Company ⁴	13,599	4,255	-	8,499	-	-	294	26,648
Golden State Water Company ⁵	3,223	-	-	-	2,609	-	-	5,832
Jurupa Community Services District ⁶	1,436	-	-	-	-	-	-	1,436
Marygold Mutual Water Company ⁷	-	-	373	-	-	-	-	373
Monte Vista Water District	-	-	-	4,517	-	-	290	4,807
Norco, City of ⁸	4,909	-	-	-	-	-	-	4,909
Ontario, City of	-	-	-	4,056	-	-	8,758	12,814
Pomona, City of ⁹	2,075	1,029	-	-	2,949	-	1,543	7,596
San Antonio Water Company ¹⁰	5,000	8,431	-	-	-	-	-	13,431
San Bernardino, County of	-	-	-	-	-	-	49	49
Santa Ana River Water Company ¹¹	0	-	-	-	-	-	-	-
State of California, CIM ¹²	-	-	-	-	-	-	0	-
Upland, City of ¹³	6,425	2,157	-	3,445	-	-	563	12,590
West End Consolidated Water Company ¹⁴	2,003	-	-	-	-	-	-	2,003
West Valley Water District ¹⁵	10,497	3,774	2,031	-	-	-	-	16,302
Total	55,447	23,174	2,404	38,828	5,558	-	17,897	143,308

¹ The values reported herein represent the total supplemental water supply used by each Party within its entire service area. Some Parties have service area boundaries which extend outside the adjudicated Chino Basin boundary.

² Recycled water is supplied by IEUA unless stated otherwise.

³ Other groundwater is produced from Cucamonga Basin. Surface water diversions are from Lloyd Michaels, Royer-Nesbit, and Arthur H. Bridge WTPs, and Deer Canyon.

⁴ Other groundwater is produced from Colton/Rialto, Lytle, and "unnamed" Basins. Surface water diversions are from Lytle Creek.

⁵ Other groundwater is produced from Six Basins.

⁶ Other groundwater is produced from Riverside Basins.

⁷ Treated water is delivered by West Valley Water District (WVWD), and represents a blend of multiple water sources available to WVWD, including imported water from SBVMWD and Lytle Creek Water.

⁸ Other groundwater is produced from Arlington and Temescal Basins and a portion of the hydrologic Chino Basin that is outside the adjudicated boundary.

⁹ Other groundwater is produced from Six Basins and Spadra Basin. Surface water diversions are from San Antonio Creek. Recycled water is served from the Pomona Water Reclamation Plant.

¹⁰ Other groundwater is produced from Six Basins and Cucamonga Basin. Surface water diversions are from San Antonio Creek. Supplemental supplies shown herein do not include sales to the City of Upland - these supplies are shown as part of Upland's supply within this table.

¹¹ Other groundwater is produced from the portion of the hydrologic Chino Basin that is outside the adjudicated boundary.

¹² Recycled water includes water treated by CIM and discharged to ponds then reused on location for irrigation purposes.

¹³ Other groundwater is produced from Six Basins and Cucamonga Basin. Supplemental supplies shown herein do not include sales to Golden State Water Company (GSWC) - these supplies are shown as part of GSWC's supply within this table.

¹⁴ Other groundwater is produced from Six Basins and Cucamonga Basin.

¹⁵ Other groundwater is produced from Rialto and Riverside Basins. Surface water diversions are from Lytle Creek.

**SUMMARY OF IMPORTED WATER DELIVERIES FROM
THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA
TO THE CHINO BASIN PARTIES FOR FISCAL YEAR 2022-23
(ACRE-FEET)¹**

Month	Water Facilities Authority - CB-12						Reliant
	Upland	MVWD	Ontario	Chino	Chino Hills ²	Sub-Total	CB-01
July	489	407	518	374	170	1,957	-
August	636	528	522	428	170	2,284	-
September	530	733	501	429	85	2,278	-
October	350	578	439	340	85	1,791	-
November	232	260	241	209	85	1,028	-
December	211	148	225	276	85	944	-
January	95	338	97	196	85	811	-
February	122	286	142	181	85	815	-
March	138	281	219	240	85	963	-
April	152	268	278	212	85	994	-
May	207	292	384	325	85	1,293	-
June	285	399	490	311	170	1,655	-
Total	3,445	4,517	4,056	3,521	1,275	16,814	-

Month	Fontana Water Co.	Cucamonga Valley Water District			Three Valleys MWD to Pomona	Three Valleys MWD to GSWC	Western MWD to Norco	Total
	CB-19	CB-07	CB-16	Sub-Total				
July	796	-	935	935	585	343	-	4,617
August	868	-	1,406	1,406	723	340	-	5,621
September	979	-	1,874	1,874	481	256	-	5,867
October	1,110	-	1,813	1,813	324	231	-	5,269
November	868	-	1,911	1,911	119	146	-	4,070
December	1,021	-	1,627	1,627	164	124	-	3,879
January	0	-	94	94	145	129	-	1,179
February	530	-	-	-	36	135	-	1,517
March	805	-	948	948	11	116	-	2,843
April	455	-	940	940	86	185	-	2,661
May	478	-	971	971	86	271	-	3,099
June	589	-	996	996	191	334	-	3,764
Total	8,499	-	13,515	13,515	2,949	2,609	-	44,387

¹ Does not include Dry Year Yield activity ("puts" or "takes").

² Total includes water delivered directly from WFA and from WFA through MVWD by agreement.

**TOTAL WATER CONSUMPTION BY THE CHINO BASIN PARTIES¹
(ACRE-FEET)**

Year	Chino Basin Extractions ²	Supplemental Supplies ³	Total
77-78	164,224	61,567	225,791
78-79	150,114	75,864	225,978
79-80	142,961	70,727	213,688
80-81	144,945	77,765	222,710
81-82	136,676	67,491	204,167
82-83	122,864	76,000	198,864
83-84	133,877	99,257	233,134
84-85	133,598	92,952	226,550
85-86	134,751	114,624	249,375
86-87	145,322	126,493	271,815
87-88	150,545	116,175	266,720
88-89	142,992	128,167	271,159
89-90	153,629	139,004	292,633
90-91	139,003	116,493	255,496
91-92	140,092	104,480	244,572
92-93	136,110	117,205	253,315
93-94	129,793	136,038	265,831
94-95	153,159	116,797	269,956
95-96	150,668	130,494	281,162
96-97	160,983	115,031	276,014
97-98	146,537	106,360	252,897
98-99	162,655	113,040	275,695
99-00	178,821	129,208	308,029
00-01	169,570	128,596	298,166
01-02	175,416	140,907	316,323
02-03	171,413	134,154	305,567
03-04	176,253	143,989	320,242
04-05	161,715	145,644	307,359
05-06	156,765	171,896	328,661
06-07	179,498	176,807	356,305
07-08	177,813	162,465	340,278
08-09	188,910	131,819	320,729
09-10	169,323	144,354	313,677
10-11	151,319	154,760	306,079
11-12	147,595	171,808	319,403
12-13	163,883	154,870	318,753
13-14	168,973	183,699	352,672
14-15	148,436	162,477 ¹	310,913
15-16	148,352	114,780 ¹	263,132
16-17	143,438	147,767 ¹	291,205
17-18	140,656	185,964 ¹	326,620
18-19	133,275	153,828 ¹	287,103
19-20	149,190	130,142 ¹	279,332
20-21	163,014	156,808 ¹	319,822
21-22	164,021	145,733	309,754
22-23	127,694	143,308	271,002

¹ The values reported herein are intended to represent the supplemental water supply used by each Party within its entire service area. Some Parties have service area boundaries which extend outside the adjudicated Chino Basin boundary. During the preparation of the FY14/15 Annual Report, it was determined that the collection and reporting of supplemental water supplies has been inconsistent over time, such that some parties reported estimates of water used within the boundary of Chino Basin and others provided the entire service area use, and some agencies varied their reporting methods over time. In many years, the reported data also excluded some Watermaster Parties. And, in some cases, the supplemental supplies included recharge water volumes. The values reported for the noted years are representative of total water consumption by the Chino Basin parties and are not directly comparable to values reported for prior years. Watermaster staff will be working with the Parties to update the historical information for consistency in future annual reports.

² Represents the total groundwater extraction values reported in Appendix H-1.

³ Total does not include cyclic deliveries, water delivered by exchange, or water from direct spreading that was used for replenishment.

SUMMARY OF CONJUNCTIVE USE, REPLENISHMENT, AND CYCLIC ACTIVITIES FISCAL YEAR 2022-23 (ACRE-FEET)

DYY Holding Account Summary:													
Conjunctive Use Resulting from Storage and Recovery Programs in the Chino Basin	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Ending Bal
									Beginning Bal	Loss	Put	Take	7,939.1
									0.0	0.0	7,939.1	0.0	7,939.1
Direct													Total
Monte Vista Water District	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Chino Basin Watermaster	-	-	-	-	-	-	-	-	-	-	-	-	-
Chino, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Chino Hills, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Cucamonga Valley Water District	-	-	-	-	-	-	-	-	-	-	-	-	-
Fontana Water Company	-	-	-	-	-	-	-	-	-	-	-	-	-
Jurupa Community Services District	-	-	-	-	-	-	-	-	-	-	-	-	-
Monte Vista Water District	-	-	-	-	-	-	-	-	-	-	-	-	-
Ontario, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Pomona, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Upland, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Storage / (Withdrawals)	-	-	-	-	-	-	-	-	-	-	-	-	-
Watermaster's Replenishment Obligations:													
Cumulative Unmet Replenishment Obligation (CURO) 2,077.8 Watermaster's Upcoming Replenishment Obligations: 2,369.6													
Desalter Replenishment Obligation (DRO) 245.9 Fiscal Year 2022/23 CURO 212.9													
Fiscal Year 2021/22 Overproduction 45.9 Fiscal Year 2022/23 DRO Overproduction 28.4													
Direct*	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
ASR (Monte Vista Water District)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-11 (Deer Creek)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-13 (San Sevaine)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-14 (Etiwanda)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-15 (Day Creek)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-18 (Etiwanda Inter-ffe)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-20 (West Cucamonga)	-	-	-	-	-	-	-	-	-	-	-	-	-
OC-59 (San Antonio)	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Connections	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-12	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-16	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased from Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased from Cyclic Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Pre-Purchased Previous Year(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Replenishment	-	-	-	-	-	-	-	-	-	-	-	-	-

**STORM AND SUPPLEMENTAL WATER RECHARGE
BY BASIN FISCAL YEAR 2022-23
(ACRE-FEET)**

	JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER		
	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC
MZ 1																		
Aquifer Storage & Recovery (ASR)																		
MVWD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chino Hills	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Antonio Channel																		
Upland	0	0	0	0	0	0	15	0	0	7	0	0	107	0	0	97	0	0
College Heights	0	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0
Montclair 1, 2 3 & 4	0	0	0	0	0	0	41	0	0	25	0	0	314	0	0	252	0	0
Brooks	0	0	0	0	0	0	6	0	189	21	0	162	67	0	81	69	0	111
West Cucamonga Channel																		
15th Street	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8th Street	9	0	177	6	0	139	49	0	15	48	0	124	177	0	32	229	0	4
7th Street	0	0	132	0	0	30	27	0	2	2	0	71	35	0	25	55	0	0
	9	0	309	6	0	169	138	0	206	103	0	357	701	0	138	703	0	115
MZ 2																		
Cucamonga /Deer Creek Channels																		
Turner 1 & 2	9	0	19	11	0	0	22	0	0	78	0	16	130	0	0	191	0	0
Turner 3 & 4	16	0	47	17	0	60	60	0	0	6	0	0	102	0	0	98	0	0
Day Creek Channel																		
Lower Day	0	0	0	2	0	0	32	0	0	7	0	0	101	0	0	73	0	0
Etiwanda Channel																		
Etiwanda Debris Basin	0	0	0	0	0	0	0	0	0	0	0	0	37	0	0	76	0	0
Victoria	0	0	62	2	0	0	28	0	0	8	0	53	89	0	153	106	0	85
Managed Aquifer Recharge (MAR)																		
Intex Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minor Drainage																		
Grove	1	0	0	2	0	0	1	0	0	5	0	0	70	0	0	76	0	0
San Sevaine Channel																		
San Sevaine 1, 2, 3 & 4	0	0	450	3	0	408	41	0	384	5	0	408	196	0	229	214	0	112
San Sevaine 5	0	0	0	0	0	0	2	0	0	3	0	0	27	0	0	59	0	0
West Cucamonga Channel																		
Ely 1, 2 & 3	8	0	105	3	0	0	34	0	0	25	0	0	123	0	26	286	0	0
West Fontana Channel																		
Hickory	0	0	31	0	0	56	29	0	6	2	0	0	65	0	24	10	0	0
	35	0	715	40	0	523	247	0	390	138	0	478	939	0	432	1,189	0	197
MZ 3																		
Day Creek Channel																		
Wineville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Riverside	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DeClez Channel																		
DeClez	4	0	0	5	0	0	17	0	0	58	0	26	128	0	2	206	0	3
RP3 Cell 1, 3, & 4	0	0	217	0	0	531	0	0	666	0	0	731	28	0	686	55	0	1,034
RP3 Cell 2	1	0	82	0	0	69	2	0	66	16	0	49	25	0	38	44	0	20
Etiwanda Channel																		
Etiwanda Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Sevaine Channel																		
Jurupa	0	0	0	0	0	0	0	0	0	9	0	0	56	0	0	95	0	0
West Fontana Channel																		
Banana	0	0	0	0	0	95	1	0	283	1	0	144	64	0	50	96	0	0
	5	0	298	5	0	695	20	0	1,014	84	0	950	302	0	776	496	0	1,057
Total	49	0	1,322	51	0	1,387	405	0	1,610	325	0	1,785	1,942	0	1,346	2,388	0	1,369

Evaporative losses are applied to Imported and Recycled Water (1.5% November - March, 4.2% April - October).

ST = stormwater
 IMP = imported water
 RC = recycled water

JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE			TOTAL			
ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ALL
0	0	0	0	0	0	0	0	0	0	0	0	54	0	0	88	0	0	142	0	142	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
168	0	0	131	0	0	320	0	0	0	0	0	25	0	0	1	281	0	869	281	0	1,150
0	0	0	19	95	0	21	70	0	1	119	0	7	341	0	0	872	0	50	1,498	0	1,548
537	0	0	431	0	0	726	0	0	7	0	0	48	1,584	0	0	1,335	0	2,381	2,920	0	5,300
311	0	45	86	0	71	236	0	0	4	0	54	39	0	63	2	0	115	841	0	890	1,731
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	0	3	125	0	8	164	0	0	10	0	81	91	0	93	15	0	161	1,033	0	837	1,869
64	0	0	85	0	0	65	0	0	0	0	0	0	0	0	0	0	0	333	0	259	592
1,190	0	47	875	95	79	1,532	70	0	23	119	135	210	1,980	156	17	2,575	276	5,507	4,840	1,986	12,333
205	0	0	106	58	0	247	52	0	11	79	0	16	74	0	8	30	0	1,035	293	36	1,365
155	0	0	29	0	0	28	0	0	0	0	0	2	0	0	0	0	0	513	0	107	620
543	0	0	246	0	0	1,120	0	0	91	0	0	13	402	0	1	517	0	2,227	919	0	3,145
318	0	0	76	0	0	356	0	0	274	0	0	82	274	0	0	425	0	1,219	699	0	1,918
375	0	22	120	0	120	429	0	2	108	0	111	34	9	208	1	0	275	1,298	9	1,090	2,397
0	0	0	0	0	0	0	0	0	0	3	0	9	0	0	10	0	0	0	22	0	22
54	0	0	58	0	0	72	0	0	0	0	0	26	0	0	1	0	0	365	0	0	365
408	0	2	235	0	82	465	0	0	254	0	49	54	758	0	0	871	99	1,874	1,629	2,223	5,726
18	0	0	120	0	0	164	0	0	0	0	0	5	0	0	0	132	0	396	132	0	528
711	0	0	310	0	0	483	0	0	11	0	0	100	0	0	2	0	0	2,095	0	132	2,227
65	0	0	41	0	0	37	0	0	0	0	0	0	0	0	0	0	0	249	0	116	365
2,851	0	24	1,342	58	202	3,399	52	2	749	82	160	332	1,526	208	11	1,985	374	11,272	3,703	3,704	18,678
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	0	0	194	0	0	176	0	0	8	0	0	78	0	69	9	0	199	969	0	298	1,267
288	0	505	82	0	790	274	0	263	42	0	407	2	69	721	3	135	621	774	203	7,171	8,148
93	0	0	67	0	15	107	0	6	0	0	65	5	0	66	0	0	63	361	0	538	899
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	0	0	211	0	0	216	0	0	44	0	0	34	150	0	17	275	0	748	425	0	1,173
66	0	0	74	0	3	59	0	0	0	0	0	23	0	0	0	0	21	385	0	596	980
598	0	505	628	0	807	832	0	269	95	0	472	143	218	856	29	410	904	3,236	628	8,603	12,467
4,639	0	577	2,845	153	1,088	5,763	123	271	866	202	766	685	3,724	1,220	57	4,970	1,554	20,015	9,171	14,293	43,478

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CHINO BASIN WATERMASTER

APPROVED

**2023/2024 ASSESSMENT PACKAGE
(PRODUCTION YEAR 2022/2023)**

NOVEMBER 16, 2023



Chino Basin Watermaster Assessment Package

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Assessment Year 2023-2024 (Production Year 2022-2023)

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Assessment Year 2023-2024 (Production Year 2022-2023)

Water Production Overview

AGRICULTURAL POOL SUMMARY IN ACRE FEET

Agricultural Pool Safe Yield	82,800.0
Agricultural Total Pool Production	(17,082.2)
	65,717.8
<hr/>	
Safe Yield Reduction (Backfill)	(9,000.0)
Total Conversions	(33,725.6)
	(42,725.6)
<hr/>	
Early Transfer:	22,992.2

Well County	Physical Production	Voluntary Agreements	Total Ag Pool Production
Los Angeles County	135.0	0.0	135.0
Riverside County	1,914.5	0.0	1,914.5
San Bernardino County	9,293.0	5,739.7	15,032.7
	11,342.5	5,739.7	17,082.2



Assessment Year 2023-2024 (Production Year 2022-2023)
Assessment Fee Summary

	AF Production	Non-Agricultural Pool		Replenishment Assessments		CURO Adjmnt	RTS Charges	Other Adjmnts	Total Assmnts Due
		\$42.39 AF/Admin	\$55.08 AF/OBMP	AF Over Annual Right	\$872.00 Per AF				
9W Halo Western OpCo L.P.	25.8	1,094.43	1,422.06	8.9	7,767.78	887.71	505.72	0.00	11,677.70
ANG II (Multi) LLC	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Aqua Capital Management LP	0.0	0.00	0.00	0.0	0.00	0.00	382.93	0.00	382.93
California Speedway Corporation	274.2	11,621.94	15,101.12	0.0	0.00	0.00	0.00	0.00	26,723.06
California Steel Industries, Inc.	1,057.5	44,827.98	58,247.82	0.0	0.00	0.00	0.00	0.00	103,075.80
CalMat Co.	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
CCG Ontario, LLC	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
City of Ontario (Non-Ag)	1,151.3	48,804.45	63,414.71	0.0	0.00	0.00	0.00	0.00	112,219.16
County of San Bernardino (Non-Ag)	75.5	3,199.64	4,157.49	0.0	0.00	0.00	0.00	0.00	7,357.13
General Electric Company	0.0	0.00	0.00	0.0	0.00	0.00	0.41	0.00	0.41
Hamner Park Associates, a California Limited Partnership	299.2	12,681.10	16,477.35	0.0	0.00	0.00	0.00	0.00	29,158.45
Linde Inc.	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Monte Vista Water District (Non-Ag)	15.9	674.89	876.93	0.0	0.00	0.00	0.00	0.00	1,551.82
Riboli Family and San Antonio Winery, Inc.	1.8	77.79	101.07	1.8	1,600.12	2,344.59	253.36	0.00	4,376.93
Space Center Mira Loma, Inc.	93.7	3,972.28	5,161.44	0.0	0.00	0.00	0.00	0.00	9,133.72
TAMCO	0.0	0.00	0.00	0.0	0.00	0.00	242.28	0.00	242.28
West Venture Development Company	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
	2,994.9	126,954.50	164,959.99	10.7	9,367.90	3,232.30	1,384.70	0.00	305,899.38
	2A	2B	2C	2D	2E	2F	2G	2H	2I

Notes:



Assessment Year 2023-2024 (Production Year 2022-2023)

Water Production Overview

	Physical Production	Assignments	Other Adjustments	Actual FY Production (Assmnt Pkg Column 4H)
9W Halo Western OpCo L.P.	25.8	0.0	0.0	25.8
ANG II (Multi) LLC	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.0	0.0	0.0	0.0
California Speedway Corporation	274.2	0.0	0.0	274.2
California Steel Industries, Inc.	1,057.5	0.0	0.0	1,057.5
CalMat Co.	0.0	0.0	0.0	0.0
CCG Ontario, LLC	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	0.0	1,151.3	0.0	1,151.3
County of San Bernardino (Non-Ag)	0.0	75.5	0.0	75.5
General Electric Company	808.6	0.0	(808.6)	0.0
Hamner Park Associates, a California Limited Partnership	0.0	299.2	0.0	299.2
Linde Inc.	0.0	0.0	0.0	0.0
Monte Vista Water District (Non-Ag)	0.0	15.9	0.0	15.9
Riboli Family and San Antonio Winery, Inc.	1.8	0.0	0.0	1.8
Space Center Mira Loma, Inc.	0.0	93.7	0.0	93.7
TAMCO	0.0	0.0	0.0	0.0
West Venture Development Company	0.0	0.0	0.0	0.0
	2,167.9	1,635.6	(808.6)	2,994.9
	3A	3B	3C	3D

Notes:

Other Adj:

1) General Electric Company extracted and subsequently injected 808.570 AF of water during the fiscal year.



Assessment Year 2023-2024 (Production Year 2022-2023)

Water Production Summary

	<i>Percent of Safe Yield</i>	<i>Carryover Beginning Balance</i>	<i>Prior Year Adjustments</i>	<i>Assigned Share of Safe Yield (AF)</i>
9W Halo Western OpCo L.P.	0.256%	0.0	0.0	18.8
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	0.0	1,000.0
California Steel Industries, Inc.	21.974%	1,615.1	0.0	1,615.1
CalMat Co.	0.000%	0.0	0.0	0.0
CCG Ontario, LLC	0.000%	0.0	0.0	0.0
City of Ontario (Non-Ag)	53.338%	2,396.5	0.0	3,920.6
County of San Bernardino (Non-Ag)	1.821%	133.9	0.0	133.9
General Electric Company	0.000%	0.0	0.0	0.0
Hamner Park Associates, a California Limited Partnership	6.316%	464.2	0.0	464.2
Linde Inc.	0.014%	1.0	0.0	1.0
Monte Vista Water District (Non-Ag)	0.680%	50.0	0.0	50.0
Riboli Family and San Antonio Winery, Inc.	0.000%	0.0	0.0	0.0
Space Center Mira Loma, Inc.	1.417%	0.0	0.0	104.1
TAMCO	0.579%	42.6	0.0	42.6
West Venture Development Company	0.000%	0.0	0.0	0.0
	100.00%	5,703.3	0.0	7,350.3
	4A	4B	4C	4D

Notes:

1) City of Ontario (Non-Ag) dedicated 2,396.5 AF of Carryover water, and 2,377.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2023/24

POOL 2

Water Transaction Activity	Other Adjustments	Annual Production Right	Actual Fiscal Year Production	Net Over Production	Under Production Balances		
					Total Under-Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account
(1.9)	0.0	16.9	25.8	8.9	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(100.0)	0.0	1,900.0	274.2	0.0	1,625.8	1,000.0	625.8
(161.5)	0.0	3,068.8	1,057.5	0.0	2,011.2	1,615.1	396.1
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(5,165.7)	0.0	1,151.3	1,151.3	0.0	0.0	0.0	0.0
(13.4)	0.0	254.4	75.5	0.0	178.9	133.9	45.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(46.4)	0.0	882.1	299.2	0.0	582.9	464.2	118.7
(0.1)	0.0	1.9	0.0	0.0	1.9	1.0	0.9
(5.0)	0.0	95.0	15.9	0.0	79.1	50.0	29.1
0.0	0.0	0.0	1.8	1.8	0.0	0.0	0.0
(10.4)	0.0	93.7	93.7	0.0	0.0	0.0	0.0
(4.3)	0.0	81.0	0.0	0.0	81.0	42.6	38.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(5,508.7)	0.0	7,545.0	2,994.9	10.7	4,560.8	3,306.9	1,253.9
4E	4F	4G	4H	4I	4J	4K	4L

DRO pursuant to an Exhibit "G" Section 10 Form A.

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Assessment Year 2023-2024 (Production Year 2022-2023)

Local Storage Accounts Summary

	Local Excess Carry Over Storage Account (ECO)					Local Supplemental Storage Account				Combined
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Under-Production	Ending Balance	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Ending Balance	Ending Balance
9W Halo Western OpCo L.P.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ANG II (Multi) LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	2,394.3	(1.7)	0.0	625.8	3,018.5	0.0	0.0	0.0	0.0	3,018.5
California Steel Industries, Inc.	3,292.2	(2.3)	0.0	396.1	3,686.0	0.0	0.0	0.0	0.0	3,686.0
CalMat Co.	5.0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	5.0
CCG Ontario, LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
County of San Bernardino (Non-Ag)	297.0	(0.2)	0.0	45.0	341.8	0.0	0.0	0.0	0.0	341.8
General Electric Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hamner Park Associates, a California Limited Partnership	1,800.7	(1.3)	0.0	118.7	1,918.1	0.0	0.0	0.0	0.0	1,918.1
Linde Inc.	65.2	0.0	0.0	0.9	66.0	0.0	0.0	0.0	0.0	66.0
Monte Vista Water District (Non-Ag)	145.2	(0.1)	0.0	29.1	174.2	0.0	0.0	0.0	0.0	174.2
Riboli Family and San Antonio Winery, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Space Center Mira Loma, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TAMCO	294.3	(0.2)	0.0	38.4	332.4	0.0	0.0	0.0	0.0	332.4
West Venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8,293.9	(5.8)	0.0	1,253.9	9,542.0	0.0	0.0	0.0	0.0	9,542.0
	5A	5B	5C	5D	5E	5F	5G	5H	5I	5J

Notes:
1)



Assessment Year 2023-2024 (Production Year 2022-2023)

Water Transaction Summary

	Percent of Safe Yield	Assigned Share of Safe Yield (AF)	Water Transactions			Total Water Transactions
			10% of Operating Safe Yield ("Haircut")	Transfers (To) / From ECO Account	General Transfers / Exhibit G Water Sales	
9W Halo Western OpCo L.P.	0.256%	18.8	(1.9)	0.0	0.0	(1.9)
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	(100.0)	0.0	0.0	(100.0)
California Steel Industries, Inc.	21.974%	1,615.1	(161.5)	0.0	0.0	(161.5)
CalMat Co.	0.000%	0.0	0.0	0.0	0.0	0.0
CCG Ontario, LLC	0.000%	0.0	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	53.338%	3,920.6	(392.1)	0.0	(4,773.7)	(5,165.7)
County of San Bernardino (Non-Ag)	1.821%	133.9	(13.4)	0.0	0.0	(13.4)
General Electric Company	0.000%	0.0	0.0	0.0	0.0	0.0
Hamner Park Associates, a California Limited Partnership	6.316%	464.2	(46.4)	0.0	0.0	(46.4)
Linde Inc.	0.014%	1.0	(0.1)	0.0	0.0	(0.1)
Monte Vista Water District (Non-Ag)	0.680%	50.0	(5.0)	0.0	0.0	(5.0)
Riboli Family and San Antonio Winery, Inc.	0.000%	0.0	0.0	0.0	0.0	0.0
Space Center Mira Loma, Inc.	1.417%	104.1	(10.4)	0.0	0.0	(10.4)
TAMCO	0.579%	42.6	(4.3)	0.0	0.0	(4.3)
West Venture Development Company	0.000%	0.0	0.0	0.0	0.0	0.0
	100.000%	7,350.3	(735.0)	0.0	(4,773.7)	(5,508.7)
	6A	6B	6C	6D	6E	6F

Notes:

1) City of Ontario (Non-Ag) dedicated 2,396.5 AF of Carryover water, and 2,377.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2023/24 DRO pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2023-2024 (Production Year 2022-2023)
Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:		AF	Replenishment Rates	
Appropriative - 100		1,533.2	2023 Rate	\$872.00
Appropriative - 15/85		32.4	2022 Rate	\$811.00
Non-Agricultural - 100		70.8		
		1,636.4		

Pool 2 Non-Agricultural			
Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)
9W Halo Western OpCo L.P.	19.2	\$15,881.72	\$887.71
ANG II (Multi) LLC	0.0	\$0.00	\$0.00
Aqua Capital Management LP	0.0	\$0.00	\$0.00
California Speedway Corporation	0.0	\$0.00	\$0.00
California Steel Industries, Inc.	0.0	\$0.00	\$0.00
CalMat Co.	0.0	\$0.00	\$0.00
CCG Ontario, LLC	0.0	\$0.00	\$0.00
City of Ontario (Non-Ag)	0.0	\$0.00	\$0.00
County of San Bernardino (Non-Ag)	0.0	\$0.00	\$0.00
General Electric Company	0.0	\$0.00	\$0.00
Hamner Park Associates, a California Limited Partnership	0.0	\$0.00	\$0.00
Linde Inc.	0.0	\$0.00	\$0.00
Monte Vista Water District (Non-Ag)	0.0	\$0.00	\$0.00
Riboli Family and San Antonio Winery, Inc.	51.6	\$42,662.82	\$2,344.59
Space Center Mira Loma, Inc.	0.0	\$0.00	\$0.00
TAMCO	0.0	\$0.00	\$0.00
West Venture Development Company	0.0	\$0.00	\$0.00
Pool 2 Non-Agricultural Total	70.8	\$58,544.54	\$3,232.30
	7A	7B	7C

Notes:
 1) The 2023 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$855/AF, a \$15/AF surcharge from Three Valleys Municipal Water District, and a \$2/AF connection fee from Orange County Water District.



Assessment Year 2023-2024 (Production Year 2022-2023)
Assessment Fee Summary

	AF Production and Exchanges	Appropriative Pool		Ag Pool SY Reallocation			Replenishment Assessments		
		\$42.39 AF/Admin	\$55.08 AF/OBMP	AF Total Realloc- ation	\$724,055 \$11.02 AF/Admin	\$940,831 \$14.32 AF/OBMP	\$130.80 AF/15%	\$741.20 AF/85%	\$872.00 AF/100%
BlueTriton Brands, Inc.	276.6	11,724.40	15,234.25	0.0	0.00	0.00	0.00	0.00	0.00
CalMat Co. (Appropriative)	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Chino Hills, City Of	2,176.9	92,280.19	119,905.47	2,510.0	27,654.64	35,934.21	92.40	0.00	0.00
Chino, City Of	3,112.5	131,940.02	171,437.99	11,814.1	130,163.73	169,133.66	132.11	0.00	0.00
Cucamonga Valley Water District	13,514.7	572,888.98	744,390.78	2,710.2	29,859.64	38,799.37	573.61	0.00	0.00
Desalter Authority	39,815.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Fontana Union Water Company	0.0	0.00	0.00	3,729.3	41,088.39	53,389.90	0.00	0.00	0.00
Fontana Water Company	8,721.0	369,684.55	480,354.44	834.6	9,195.77	11,948.90	370.15	0.00	0.00
Fontana, City Of	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Golden State Water Company	921.7	39,072.09	50,768.83	239.9	2,643.58	3,435.05	39.12	0.00	0.00
Jurupa Community Services District	7,157.8	303,417.06	394,248.93	16,765.9	184,720.46	240,024.22	303.80	0.00	0.00
Marygold Mutual Water Company	559.7	23,727.59	30,830.75	382.3	4,212.11	5,473.18	0.00	0.00	0.00
Monte Vista Irrigation Company	0.0	0.00	0.00	394.8	4,349.58	5,651.81	0.00	0.00	0.00
Monte Vista Water District	5,165.5	218,963.93	284,513.65	2,920.0	32,171.13	41,802.90	219.24	0.00	0.00
NCL Co, LLC	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Niagara Bottling, LLC	1,401.4	59,406.28	77,190.32	0.0	0.00	0.00	0.00	0.00	0.00
Nicholson Family Trust	0.0	0.00	0.00	2.2	24.67	32.05	0.00	0.00	0.00
Norco, City Of	0.0	0.00	0.00	117.7	1,297.12	1,685.46	0.00	0.00	0.00
Ontario, City Of	12,566.1	532,677.78	692,141.83	12,521.7	137,959.52	179,263.44	533.35	0.00	0.00
Pomona, City Of	10,197.4	432,267.19	561,672.02	6,543.7	72,095.89	93,680.80	0.00	0.00	0.00
San Antonio Water Company	459.0	19,454.98	25,279.08	879.1	9,686.11	12,586.05	19.48	0.00	0.00
San Bernardino, County of (Shooting Park)	17.6	747.63	971.45	0.0	0.00	0.00	0.75	13,072.54	0.00
Santa Ana River Water Company	0.0	0.00	0.00	759.2	8,364.31	10,868.51	0.00	0.00	0.00
Upland, City Of	540.0	22,892.68	29,745.90	1,664.2	18,335.92	23,825.53	22.92	0.00	0.00
West End Consolidated Water Co	0.0	0.00	0.00	552.8	6,090.82	7,914.36	0.00	0.00	0.00
West Valley Water District	0.0	0.00	0.00	375.9	4,141.62	5,381.59	0.00	0.00	0.00
	106,603.1	2,831,145.35	3,678,685.69	65,717.8	724,055.00	940,831.00	2,306.93	13,072.54	0.00
	8A	8B	8C	8D	8E	8F	8G	8H	8I

Notes:

- 1) IEUA is collecting the sixth of ten annual RTS charges for water purchased in FY 2016/17, and fifth of ten annual RTS charges for water purchased in FY 2017/18.
- 2) "Other Adjustments" (Column [8R]) includes adjustments from replenishment purchase for DRO. If water was not available for purchase in the previous year, this

POOL 3

85/15 Activity			ASSESSMENTS DUE							
15% Producer Credits	15% Pro-rated Debits	CURO Adjmt	Total Production Based	Pomona Credit	Recharge Debt Payment	Recharge Imprvmt Project	RTS Charges	Other Adjmts	DRO	Total Due
0.00	0.00	0.00	26,958.65	0.00	0.00	0.00	9,886.74	0.00	0.00	36,845.39
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	34,273.03	9.01	310,148.95	2,567.35	28,757.92	3,928.02	1.37	0.00	0.00	345,403.61
0.00	49,002.76	12.89	651,823.16	4,904.69	54,939.50	7,504.14	0.07	0.00	0.00	719,171.56
(126,965.64)	212,772.01	55.95	1,472,374.70	4,400.69	49,293.96	6,733.02	15.90	0.00	0.00	1,532,818.27
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	94,478.29	7,771.37	87,050.40	11,890.14	0.00	0.00	0.00	201,190.20
(708,741.18)	137,301.51	36.11	300,150.25	1.33	14.94	2.04	12.03	0.00	0.00	300,180.58
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(20,010.37)	14,511.45	3.82	90,463.57	500.00	5,600.74	765.00	0.66	0.00	0.00	97,329.98
0.00	112,689.65	29.63	1,235,433.75	2,506.01	28,070.90	3,834.18	7.64	0.00	0.00	1,269,852.48
0.00	0.00	0.00	64,243.63	796.67	8,923.84	1,218.90	1,005.25	0.00	0.00	76,188.29
0.00	0.00	0.00	10,001.39	822.67	9,215.08	1,258.68	0.00	0.00	0.00	21,297.82
0.00	81,323.60	21.39	659,015.84	5,864.70	65,692.92	8,972.94	6.40	0.00	0.00	739,552.80
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	68,399.52	204,996.12	0.00	0.00	0.00	31,471.59	19,986.10	183,374.62	439,828.43
0.00	0.00	0.00	56.72	4.67	52.27	7.14	0.00	0.00	0.00	120.80
0.00	0.00	0.00	2,982.58	245.33	2,748.10	375.36	0.00	0.00	0.00	6,351.37
0.00	197,837.50	52.03	1,740,465.45	13,828.07	154,894.00	21,156.84	14.80	0.00	0.00	1,930,359.16
0.00	0.00	0.00	1,159,715.90	(53,030.93)	152,743.31	20,863.08	0.00	0.00	0.00	1,280,291.36
0.00	7,225.61	1.90	74,253.21	1,832.01	20,521.10	2,802.96	0.74	0.00	0.00	99,410.02
0.00	277.67	1,275.23	16,345.27	0.00	0.00	0.00	356.08	216.18	2,308.18	19,225.71
0.00	0.00	0.00	19,232.82	1,582.01	17,720.73	2,420.46	1,268.28	0.00	0.00	42,224.30
0.00	8,502.38	2.24	103,327.57	3,468.02	38,846.72	5,306.04	1.82	0.00	0.00	150,950.17
0.00	0.00	0.00	14,005.18	1,152.01	12,904.10	1,762.56	0.00	0.00	0.00	29,823.85
0.00	0.00	0.00	9,523.21	783.34	8,774.49	1,198.50	626.34	0.00	0.00	20,905.88
(855,717.19)	855,717.17	69,899.72	8,259,996.21	0.01	746,765.02	102,000.00	44,675.70	20,202.28	185,682.80	9,359,322.02
8J	8K	8L	8M	8N	8O	8P	8Q	8R	8S	8T

adjustment is based on the previous year's obligation, multiplied by the current replenishment rate, minus the fund balance, similar to the CURO.

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Assessment Year 2023-2024 (Production Year 2022-2023)

Water Production Overview

	Physical Production	Voluntary Agreements (w/ Ag)	Assignments (w/ Non-Ag)	Other Adjustments	Actual FY Production (Assmnt Pkg Column 10I)
Blue Triton Brands, Inc.	276.6	0.0	0.0	0.0	276.6
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	2,218.1	(41.2)	0.0	0.0	2,176.9
Chino, City Of	5,568.9	(2,380.9)	(75.5)	0.0	3,112.5
Cucamonga Valley Water District	13,514.7	0.0	0.0	0.0	13,514.7
Desalter Authority	39,844.0	0.0	0.0	(29.0)	39,815.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	8,721.0	0.0	0.0	0.0	8,721.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	921.7	0.0	0.0	0.0	921.7
Jurupa Community Services District	7,521.6	0.0	(392.9)	29.0	7,157.8
Marygold Mutual Water Company	559.7	0.0	0.0	0.0	559.7
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	5,293.0	(101.7)	(15.9)	(9.9)	5,165.5
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	1,401.4	0.0	0.0	0.0	1,401.4
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	16,933.4	(3,216.0)	(1,151.3)	0.0	12,566.1
Pomona, City Of	10,197.4	0.0	0.0	0.0	10,197.4
San Antonio Water Company	459.0	0.0	0.0	0.0	459.0
San Bernardino, County of (Shooting Park)	17.6	0.0	0.0	0.0	17.6
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0
Upland, City Of	807.9	0.0	0.0	(267.8)	540.0
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	114,256.1	(5,739.7)	(1,635.6)	(277.7)	106,603.1
Less Desalter Authority Production					(39,815.0)
Total Less Desalter Authority Production					66,788.0
	9A	9B	9C	9D	9E

Notes:

Other Adjustments:

- 1) CDA provided 28.968 AF to JCSD for irrigation at Orchard Park.
- 2) Monte Vista Water District received credit of 9.899 AF after evaporative losses due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.
- 3) City of Upland received credit of 267.804 AF after evaporative losses due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.



Assessment Year 2023-2024 (Production Year 2022-2023)

Water Production Summary

	Percent of Operating Safe Yield	Carryover Beginning Balance	Prior Year Adjustments	Assigned Share of Operating Safe Yield	Net Ag Pool Reallocation	Water Transaction Activity	Other Adjustments
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0	276.6	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	3.851%	1,572.5	0.0	1,572.5	2,510.0	0.0	0.0
Chino, City Of	7.357%	3,004.2	0.0	3,004.2	11,814.1	0.0	0.0
Cucamonga Valley Water District	6.601%	0.0	0.0	2,695.5	2,710.2	14,687.3	0.0
Desalter Authority	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	0.0	0.0	4,760.0	3,729.3	(8,489.3)	0.0
Fontana Water Company	0.002%	0.8	0.0	0.8	834.6	20,003.5	0.0
Fontana, City Of	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.750%	167.5	0.0	306.3	239.9	366.4	0.0
Jurupa Community Services District	3.759%	1,535.0	0.0	1,535.0	16,765.9	0.0	0.0
Marygold Mutual Water Company	1.195%	285.6	0.0	488.0	382.3	0.0	0.0
Monte Vista Irrigation Company	1.234%	503.9	0.0	503.9	394.8	0.0	0.0
Monte Vista Water District	8.797%	2,941.0	0.0	3,592.2	2,920.0	0.0	0.0
NCL Co, LLC	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.0	0.0	0.0	4,000.0	0.0
Nicholson Family Trust	0.007%	1.6	0.0	2.9	2.2	(4.5)	0.0
Norco, City Of	0.368%	150.3	0.0	150.3	117.7	0.0	0.0
Ontario, City Of	20.742%	8,469.8	0.0	8,469.8	12,521.7	0.0	0.0
Pomona, City Of	20.454%	8,352.2	0.0	8,352.2	6,543.7	0.0	0.0
San Antonio Water Company	2.748%	1,122.1	0.0	1,122.1	879.1	0.0	0.0
San Bernardino, County of (Shooting P	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	969.0	0.0	969.0	759.2	0.0	0.0
Upland, City Of	5.202%	2,124.2	0.0	2,124.2	1,664.2	408.3	0.0
West End Consolidated Water Co	1.728%	705.6	0.0	705.6	552.8	(66.4)	0.0
West Valley Water District	1.175%	479.8	0.0	479.8	375.9	0.0	0.0
	100.00%	32,384.9	0.0	40,834.0	65,717.8	31,181.8	0.0

Less Desalter Authority Production

Total Less Desalter Authority Production

10A

10B

10C

10D

10E

10F

10G

Notes:

1) BlueTriton Brands, Inc. transferred 276.6 AF out of their ECO account to offset their Production Year 2022/23 overproduction obligation.

POOL 3

Annual Production Right	Actual Fiscal Year Production	Storage and Recovery Program(s)	Total Production and Exchanges	Net Over-Production		Under Production Balances		
				85/15%	100%	Total Under-Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account
276.6	276.6	0.0	276.6	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5,655.1	2,176.9	0.0	2,176.9	0.0	0.0	3,478.1	1,572.5	1,905.6
17,822.4	3,112.5	0.0	3,112.5	0.0	0.0	14,709.9	3,004.2	11,705.7
20,092.9	13,514.7	0.0	13,514.7	0.0	0.0	6,578.1	2,695.5	3,882.7
0.0	39,815.0	0.0	39,815.0	0.0	39,815.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20,839.8	8,721.0	0.0	8,721.0	0.0	0.0	12,118.7	0.8	12,117.9
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,080.1	921.7	0.0	921.7	0.0	0.0	158.3	158.3	0.0
19,835.8	7,157.8	0.0	7,157.8	0.0	0.0	12,678.0	1,535.0	11,143.1
1,155.9	559.7	0.0	559.7	0.0	0.0	596.1	488.0	108.2
1,402.6	0.0	0.0	0.0	0.0	0.0	1,402.6	503.9	898.7
9,453.1	5,165.5	0.0	5,165.5	0.0	0.0	4,287.6	3,592.2	695.5
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4,000.0	1,401.4	0.0	1,401.4	0.0	0.0	2,598.6	0.0	2,598.6
2.2	0.0	0.0	0.0	0.0	0.0	2.2	2.2	0.0
418.3	0.0	0.0	0.0	0.0	0.0	418.3	150.3	268.0
29,461.3	12,566.1	0.0	12,566.1	0.0	0.0	16,895.1	8,469.8	8,425.4
23,248.0	10,197.4	0.0	10,197.4	0.0	0.0	13,050.7	8,352.2	4,698.5
3,123.4	459.0	0.0	459.0	0.0	0.0	2,664.4	1,122.1	1,542.3
0.0	17.6	0.0	17.6	17.6	0.0	0.0	0.0	0.0
2,697.2	0.0	0.0	0.0	0.0	0.0	2,697.2	969.0	1,728.2
6,320.9	540.0	0.0	540.0	0.0	0.0	5,780.9	2,124.2	3,656.7
1,897.6	0.0	0.0	0.0	0.0	0.0	1,897.6	705.6	1,192.0
1,335.5	0.0	0.0	0.0	0.0	0.0	1,335.5	479.8	855.7
170,118.5	106,603.1	0.0	106,603.1	17.6	39,815.0	103,348.0	35,925.4	67,422.7
	(39,815.0)		(39,815.0)		(39,815.0)			
	66,788.0		66,788.0		0.0			
10H	10I	10J	10K	10L	10M	10N	10O	10P

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Assessment Year 2023-2024 (Production Year 2022-2023)

Local Excess Carry Over Storage Account Summary

	Excess Carry Over Account (ECO)					
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Supplemental Storage	From Under-Production	Ending Balance
BlueTriton Brands, Inc.	1,154.1	(0.8)	(318.1)	0.0	0.0	835.2
CalMat Co. (Appropriative)	0.4	0.0	0.0	0.0	0.0	0.4
Chino Hills, City Of	14,545.1	(10.2)	0.0	0.0	1,905.6	16,440.5
Chino, City Of	127,116.0	(89.0)	(23,642.6)	0.0	11,705.7	115,090.2
Cucamonga Valley Water District	8,757.5	(6.1)	(3,020.1)	0.0	3,882.7	9,613.9
Desalter Authority	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	4,901.8	(3.4)	(1,346.0)	0.0	12,117.9	15,670.2
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	39,778.5	(27.8)	(2,316.1)	0.0	11,143.1	48,577.6
Marygold Mutual Water Company	317.2	(0.2)	(258.8)	0.0	108.2	166.3
Monte Vista Irrigation Company	11,534.1	(8.1)	(180.5)	0.0	898.7	12,244.2
Monte Vista Water District	3,636.7	(2.5)	(2,074.2)	0.0	695.5	2,255.4
NCL Co, LLC	4.0	0.0	0.0	0.0	0.0	4.0
Niagara Bottling, LLC	316.0	(0.2)	0.0	0.0	2,598.6	2,914.4
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0
Norco, City Of	2,795.2	(2.0)	(53.8)	0.0	268.0	3,007.4
Ontario, City Of	47,726.5	(33.4)	(649.1)	0.0	8,425.4	55,469.4
Pomona, City Of	26,548.7	(18.6)	(4,522.1)	0.0	4,698.5	26,706.5
San Antonio Water Company	5,289.2	(3.7)	(873.8)	0.0	1,542.3	5,953.9
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	5,836.4	(4.1)	(347.1)	0.0	1,728.2	7,213.4
Upland, City Of	22,320.5	(15.6)	(10,842.0)	0.0	3,656.7	15,119.6
West End Consolidated Water Co	5,722.0	(4.0)	(961.1)	0.0	1,192.0	5,949.0
West Valley Water District	8,663.8	(6.1)	(171.9)	0.0	855.7	9,341.6
	336,963.7	(235.9)	(51,577.3)	0.0	67,422.7	352,573.2
	11A	11B	11C	11D	11E	11F

Notes:

1) BlueTriton Brands, Inc. transferred 276.6 AF out of their ECO account to offset their Production Year 2022/23 overproduction obligation.



Assessment Year 2023-2024 (Production Year 2022-2023)

Local Supplemental Storage Account Summary

	Recharged Recycled Account					Beginning Balance
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	
BlueTriton Brands, Inc.	0.0	0.0	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	13,930.3	(9.8)	1,242.2	0.0	15,162.8	3,786.1
Chino, City Of	8,496.7	(5.9)	1,586.7	0.0	10,077.5	1,050.3
Cucamonga Valley Water District	44,993.4	(31.5)	3,355.9	0.0	48,317.8	10,678.4
Desalter Authority	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	1,624.6	(1.1)	0.0	0.0	1,623.4	0.0
Fontana, City Of	44.0	0.0	0.0	0.0	43.9	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	1,121.7
Jurupa Community Services District	4,825.7	(3.4)	0.0	0.0	4,822.3	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	5,442.4
Monte Vista Water District	0.0	0.0	585.9	0.0	585.9	3,371.8
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	53,146.7	(37.2)	6,523.0	0.0	59,632.5	8,038.8
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	10,896.8
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Upland, City Of	15,054.4	(10.5)	1,315.0	0.0	16,359.0	5,795.1
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0
	142,115.7	(99.5)	14,608.7	0.0	156,624.9	50,181.3
	12A	12B	12C	12D	12E	12F

Notes:
1)

POOL 3

Quantified (Pre 7/1/2000) Account				New (Post 7/1/2000) Account					Combined
0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	Ending Balance
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(2.7)	(949.9)	0.0	2,833.5	0.0	0.0	0.0	0.0	0.0	17,996.3
(0.7)	0.0	0.0	1,049.6	1,923.9	(1.3)	0.0	0.0	1,922.6	13,049.6
(7.5)	0.0	0.0	10,670.9	892.0	(0.6)	293.4	0.0	1,184.8	60,173.5
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	309.6	(0.2)	22.3	0.0	331.8	1,955.2
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.9
(0.8)	(248.0)	0.0	872.9	0.0	0.0	0.0	0.0	0.0	872.9
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,822.3
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(3.8)	0.0	0.0	5,438.6	0.0	0.0	0.0	0.0	0.0	5,438.6
(2.4)	0.0	0.0	3,369.4	0.0	0.0	0.0	0.0	0.0	3,955.3
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	96.2	(0.1)	0.0	0.0	96.2	96.2
(5.6)	0.0	0.0	8,033.2	0.0	0.0	0.0	0.0	0.0	67,665.7
(7.6)	0.0	0.0	10,889.2	1,557.7	(1.1)	0.0	0.0	1,556.6	12,445.7
0.0	0.0	0.0	0.0	4,648.4	(3.3)	916.2	0.0	5,561.4	5,561.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	480.4	(0.3)	0.0	0.0	480.1	480.1
(4.1)	0.0	0.0	5,791.0	0.0	0.0	0.0	0.0	0.0	22,150.0
0.0	0.0	0.0	0.0	451.9	(0.3)	0.0	0.0	451.6	451.6
0.0	0.0	0.0	0.0	307.3	(0.2)	0.0	0.0	307.1	307.1
(35.1)	(1,197.9)	0.0	48,948.3	10,667.5	(7.5)	1,232.0	0.0	11,892.0	217,465.2
12G	12H	12I	12J	12K	12L	12M	12N	12O	12P



Assessment Year 2023-2024 (Production Year 2022-2023)

Other Storage and Replenishment Accounts

DESALTER REPLENISHMENT

	Beginning Balance	Water Purchases	Transfers To	Transfers From	Ending Balance
CONTROLLED OVERDRAFT AND OFFSETS					
Re-Op Offset Pre-Peace II / CDA	1,286.7	.....	0.0	0.0	1,286.7
Re-Op Offset Peace II Expansion	62,500.0	.....	0.0	(12,500.0)	50,000.0
Non-Ag OBMP Special Assessment	0.0	.....	735.0	(735.0)	0.0
Non-Ag Dedication	0.0	.....	0.0	0.0	0.0
	63,786.7		735.0	(13,235.0)	51,286.7

DEDICATED REPLENISHMENT

BlueTriton Brands, Inc.	0.0	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0
Chino, City Of	0.0	0.0	0.0	0.0	0.0
Cucamonga Valley Water District	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	1,705.1	(1,705.1)	0.0
Fontana Water Company	0.0	0.0	0.0	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.0	0.0	1.0	(1.0)	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	0.0	4,773.7	(4,773.7)	0.0
Pomona, City Of	0.0	0.0	0.0	0.0	0.0
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0
Upland, City Of	0.0	0.0	0.0	0.0	0.0
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	6,479.8	(6,479.8)	0.0

13A 13B 13C 13D 13E

STORAGE AND RECOVERY

	Beginning Balance	Storage Loss	Transfers To	Transfers From	Ending Balance
METROPOLITAN WATER DISTRICT					
Dry Year Yield / Conjunctive Use Program	0.0	0.0	7,939.1	0.0	7,939.1

13F 13G 13H 13I 13J

Notes:
1) A new DYY cycle of "puts" began May 2023.



Assessment Year 2023-2024 (Production Year 2022-2023)
Water Transaction Summary

	Water Transactions				Total Water Transactions
	Assigned Rights	General Transfer	Transfers (To) / From ECO Account	Transfers (To) Desalter Replenishment	
BlueTriton Brands, Inc.	0.0	0.0	276.6	0.0	276.6
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0
Chino, City Of	(21,500.0)	0.0	21,500.0	0.0	0.0
Cucamonga Valley Water District	7,903.0	6,784.2	0.0	0.0	14,687.3
Desalter Authority	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	(6,784.2)	0.0	(1,705.1)	(8,489.3)
Fontana Water Company	20,003.5	0.0	0.0	0.0	20,003.5
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	366.4	0.0	0.0	0.0	366.4
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	4,000.0	0.0	0.0	0.0	4,000.0
Nicholson Family Trust	(3.5)	0.0	0.0	(1.0)	(4.5)
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	4,773.7	0.0	(4,773.7)	0.0
Pomona, City Of	0.0	0.0	0.0	0.0	0.0
San Antonio Water Company	(403.0)	0.0	403.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0
Upland, City Of	(9,591.7)	0.0	10,000.0	0.0	408.3
West End Consolidated Water Co	(774.7)	0.0	708.3	0.0	(66.4)
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	0.0	4,773.7	32,887.9	(6,479.8)	31,181.8
	14A	14B	14C	14D	14E

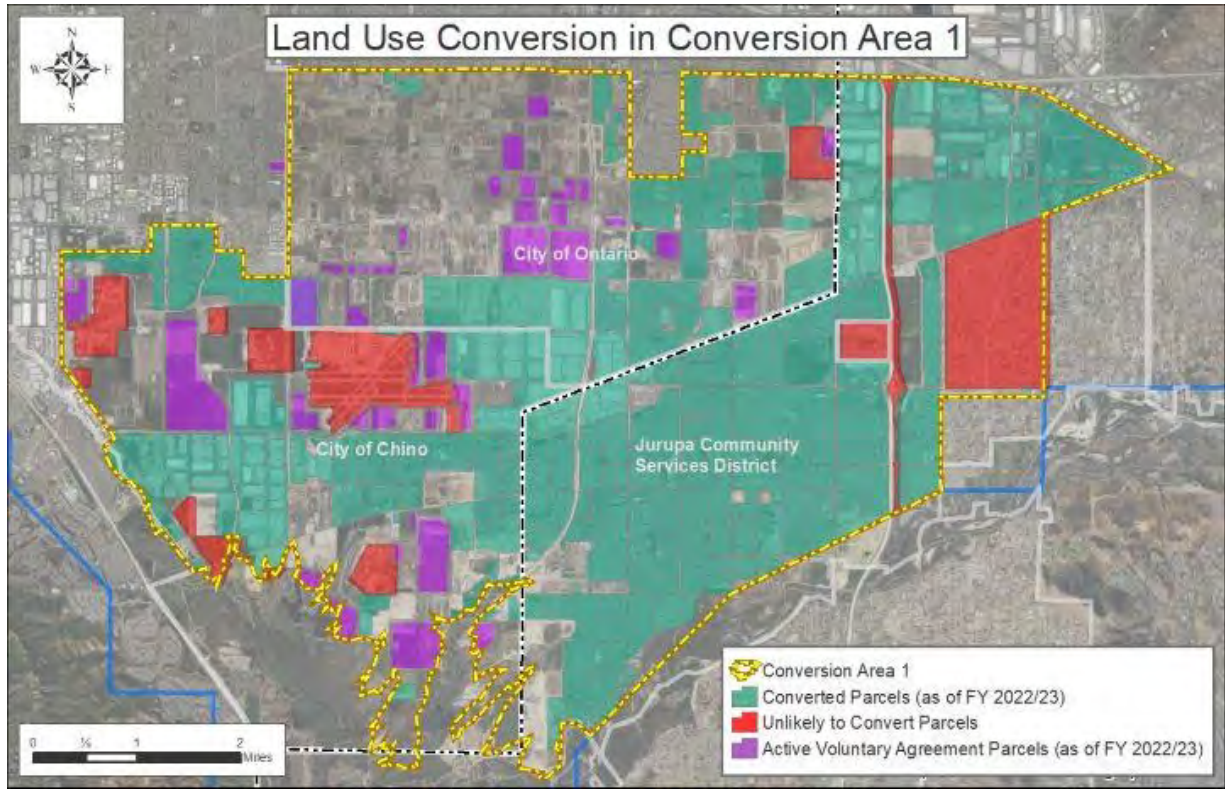
Notes:



Assessment Year 2023-2024 (Production Year 2022-2023)
Land Use Conversion Summary

	Prior Conversion	Conversion @ 1.3 af/ac		Total Prior to Peace Agrmt Converted AF	Conversion @ 2.0 af/ac		Total Land Use Conversion Acre-Feet
		Acres	Acre-Feet		Acres	Acre-Feet	
Chino Hills, City Of	0.0	670.266	871.3	871.3	203.334	406.7	1,278.0
Chino, City Of	196.2	1,434.750	1,865.2	2,061.4	3,699.522	7,399.0	9,460.5
Cucamonga Valley Water District	0.0	460.280	598.4	598.4	0.000	0.0	598.4
Fontana Water Company	0.0	0.000	0.0	0.0	417.000	834.0	834.0
Jurupa Community Services District	0.0	2,756.920	3,584.0	3,584.0	5,989.648	11,979.3	15,563.3
Monte Vista Water District	0.0	48.150	62.6	62.6	21.510	43.0	105.6
Ontario, City Of	209.4	527.044	685.2	894.6	2,495.660	4,991.3	5,885.9
TOTAL	405.6	5,897.410	7,666.6	8,072.3	12,826.674	25,653.3	33,725.6

15A 15B 15C 15D 15E 15F 15G



Notes:



Assessment Year 2023-2024 (Production Year 2022-2023)

Agricultural Pool Reallocation Summary

	% Share of Operating Safe Yield	Reallocation of Agricultural Pool Safe Yield			
		Safe Yield Reduction ¹	Land Use Conversions	Early Transfer	Total AG Pool Reallocation
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.0	0.0	0.0
Chino Hills, City Of	3.851%	346.6	1,278.0	885.4	2,510.0
Chino, City Of	7.357%	662.1	9,460.5	1,691.5	11,814.1
Cucamonga Valley Water District	6.601%	594.1	598.4	1,517.7	2,710.2
Desalter Authority	0.000%	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	1,049.1	0.0	2,680.2	3,729.3
Fontana Water Company	0.002%	0.2	834.0	0.5	834.6
Fontana, City Of	0.000%	0.0	0.0	0.0	0.0
Golden State Water Company	0.750%	67.5	0.0	172.4	239.9
Jurupa Community Services District	3.759%	338.3	15,563.3	864.3	16,765.9
Marygold Mutual Water Company	1.195%	107.6	0.0	274.8	382.3
Monte Vista Irrigation Company	1.234%	111.1	0.0	283.7	394.8
Monte Vista Water District	8.797%	791.7	105.6	2,022.6	2,920.0
NCL Co, LLC	0.000%	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.007%	0.6	0.0	1.6	2.2
Norco, City Of	0.368%	33.1	0.0	84.6	117.7
Ontario, City Of	20.742%	1,866.8	5,885.9	4,769.0	12,521.7
Pomona, City Of	20.454%	1,840.9	0.0	4,702.8	6,543.7
San Antonio Water Company	2.748%	247.3	0.0	631.8	879.1
San Bernardino, County of (Shooting Park)	0.000%	0.0	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	213.6	0.0	545.6	759.2
Upland, City Of	5.202%	468.2	0.0	1,196.1	1,664.2
West End Consolidated Water Co	1.728%	155.5	0.0	397.3	552.8
West Valley Water District	1.175%	105.8	0.0	270.2	375.9

Agricultural Pool Safe Yield	82,800.0				
Agricultural Pool Production	(17,082.2)	16A	16B	16C	16E
Safe Yield Reduction ¹	(9,000.0)				
Land Use Conversions	(33,725.6)				
Early Transfer [16D]	22,992.2				

100% **9,000.0** **33,725.6** **22,992.2** **65,717.8**

Notes:

¹ Paragraph 10, Subdivision (a)(1) of Exhibit "H" of the Judgment states "to supplement, in the particular year, water available from Operating Safe Yield to compensate for any reduction in the Safe Yield by reason of recalculation thereof after the tenth year of operation hereunder."



Assessment Year 2023-2024 (Production Year 2022-2023)

Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:	AF	Replenishment Rates	
Appropriative - 100	1,533.2	2023 Rate	\$872.00
Appropriative - 15/85	32.4	2022 Rate	\$811.00
Non-Agricultural - 100	70.8		
	1,636.4		

Pool 3 Appropriative

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)	AF Production and Exchanges
BlueTriton Brands, Inc.	0.0	\$0.00	\$0.00	276.6
CalMat Co. (Appropriative)	0.0	\$0.00	\$0.00	0.0
Chino Hills, City Of	0.0	\$0.00	\$0.00	2,176.9
Chino, City Of	0.0	\$0.00	\$0.00	3,112.5
Cucamonga Valley Water District	0.0	\$0.00	\$0.00	13,514.7
Desalter Authority	0.0	\$0.00	\$0.00	39,815.0
Fontana Union Water Company	0.0	\$0.00	\$0.00	0.0
Fontana Water Company	0.0	\$0.00	\$0.00	8,721.0
Fontana, City Of	0.0	\$0.00	\$0.00	0.0
Golden State Water Company	0.0	\$0.00	\$0.00	921.7
Jurupa Community Services District	0.0	\$0.00	\$0.00	7,157.8
Marygold Mutual Water Company	0.0	\$0.00	\$0.00	559.7
Monte Vista Irrigation Company	0.0	\$0.00	\$0.00	0.0
Monte Vista Water District	0.0	\$0.00	\$0.00	5,165.5
NCL Co, LLC	0.0	\$0.00	\$0.00	0.0
Niagara Bottling, LLC	1,533.2	\$1,268,563.09	\$68,399.52	1,401.4
Nicholson Family Trust	0.0	\$0.00	\$0.00	0.0
Norco, City Of	0.0	\$0.00	\$0.00	0.0
Ontario, City Of	0.0	\$0.00	\$0.00	12,566.1
Pomona, City Of	0.0	\$0.00	\$0.00	10,197.4
San Antonio Water Company	0.0	\$0.00	\$0.00	459.0
San Bernardino, County of (Shooting Park)	32.4	\$26,735.17	\$1,500.19	17.6
Santa Ana River Water Company	0.0	\$0.00	\$0.00	0.0
Upland, City Of	0.0	\$0.00	\$0.00	540.0
West End Consolidated Water Co	0.0	\$0.00	\$0.00	0.0
West Valley Water District	0.0	\$0.00	\$0.00	0.0
Pool 3 Appropriative Total	1,565.6	\$1,295,298.26	\$69,899.71	106,603.1
	17A	17B	17C	17D

Notes:

1) The 2023 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$855/AF, a \$15/AF surcharge from Three Valleys Municipal Water District,

POOL 3

85/15 Producers	Percent	15%	85%	100%	Total
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
2,176.9	4.005%	\$9.01	\$0.00	xxxxxxxxxx	\$9.01
3,112.5	5.727%	\$12.89	\$0.00	xxxxxxxxxx	\$12.89
13,514.7	24.865%	\$55.95	\$0.00	xxxxxxxxxx	\$55.95
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
8,721.0	16.045%	\$36.11	\$0.00	xxxxxxxxxx	\$36.11
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
921.7	1.696%	\$3.82	\$0.00	xxxxxxxxxx	\$3.82
7,157.8	13.169%	\$29.63	\$0.00	xxxxxxxxxx	\$29.63
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
5,165.5	9.504%	\$21.39	\$0.00	xxxxxxxxxx	\$21.39
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$68,399.52	\$68,399.52
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
12,566.1	23.119%	\$52.03	\$0.00	xxxxxxxxxx	\$52.03
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
459.0	0.844%	\$1.90	\$0.00	xxxxxxxxxx	\$1.90
17.6	0.032%	\$0.07	\$1,275.16	xxxxxxxxxx	\$1,275.23
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
540.0	0.994%	\$2.24	\$0.00	xxxxxxxxxx	\$2.24
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
54,352.9	100.000%	\$225.04	\$1,275.16	\$68,399.52	\$69,899.72
17E	17F	17G	17H	17I	17J

and a \$2/AF connection fee from Orange County Water District.



Assessment Year 2023-2024 (Production Year 2022-2023)

Desalter Replenishment Accounting¹

Production Year	Desalter Production			Desalter (aka Kaiser) Account PIIA, 6.2 (a)(i)	Paragraph 31 Settlement Agreements Dedication ³ PIIA, 6.2(a)(ii)	"Leave Behind" Losses PIIA, 6.2(a)(iv)
	Pre-Peace II Desalter Production	Peace II Desalter Expansion Production ²	Total			
2000 / 2001	7,989.0	0.0	7,989.0	3,994.5	0.0	0.0
2001 / 2002	9,457.8	0.0	9,457.8	4,728.9	0.0	0.0
2002 / 2003	10,438.5	0.0	10,438.5	5,219.3	0.0	0.0
2003 / 2004	10,605.0	0.0	10,605.0	5,302.5	0.0	0.0
2004 / 2005	9,853.6	0.0	9,853.6	4,926.8	0.0	0.0
2005 / 2006	16,475.8	0.0	16,475.8	11,579.1	0.0	0.0
2006 / 2007	26,356.2	0.0	26,356.2	608.4	4,273.1	0.0
2007 / 2008	26,972.1	0.0	26,972.1	0.0	0.0	0.0
2008 / 2009	32,920.5	0.0	32,920.5	0.0	0.0	0.0
2009 / 2010	28,516.7	0.0	28,516.7	0.0	0.0	0.0
2010 / 2011	29,318.7	0.0	29,318.7	0.0	0.0	0.0
2011 / 2012	28,378.9	0.0	28,378.9	0.0	0.0	0.0
2012 / 2013	27,061.7	0.0	27,061.7	0.0	0.0	0.0
2013 / 2014	29,228.0	14.6	29,242.6	0.0	0.0	0.0
2014 / 2015	29,541.3	448.7	29,990.0	0.0	0.0	0.0
2015 / 2016	27,008.8	1,154.1	28,162.9	0.0	0.0	0.0
2016 / 2017	26,725.6	1,527.2	28,252.8	0.0	0.0	0.0
2017 / 2018	28,589.8	1,462.5	30,052.3	0.0	0.0	0.0
2018 / 2019	25,502.9	5,696.3	31,199.2	0.0	0.0	0.0
2019 / 2020	27,593.6	8,003.4	35,597.1	0.0	0.0	0.0
2020 / 2021	31,944.8	8,169.7	40,114.5	0.0	0.0	0.0
2021 / 2022	28,678.0	11,847.4	40,525.4	0.0	0.0	0.0
2022 / 2023	30,223.8	9,591.2	39,815.0	0.0	0.0	0.0
2023 / 2024	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2024 / 2025	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2025 / 2026	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2026 / 2027	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2027 / 2028	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2028 / 2029	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2029 / 2030	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
	759,381.2	117,915.1	877,296.3	36,359.6	4,273.1	0.0
	18A	18B	18C	18D	18E	18F

Notes:

- ¹ Original table format and content: WEI, Response to Condition Subsequent Number 7, November 2008. Table has since been revised as a result of the March 2009 Court Order.
- ² Peace II Desalter Expansion was anticipated to have an annual production of approximately 10,000 AF.
- ³ 3,956.877 acre-feet + 316.177 acre-feet added as Non-Ag dedicated stored water per Paragraph 31 Settlement Agreements. Per Agreements, the water is due to the Desalter.
- ⁴ Six years of Desalter tracking (Production Year 2000-2001 through Production Year 2005/2006) may have incorrectly assumed that a significant portion of Desalter Production Year 2008/2009.
- ⁵ Pursuant to section 7.2(e)(ii) of the Peace II Agreement, the initial schedule for the Peace II Desalter Expansion controlled overdraft of 175,000 acre-feet had by 2006/2007.
- ⁶ For the first 10 years following the Peace II Agreement (2006/2007 through 2015/2016), the Non-Ag "10% Haircut" water is apportioned among the specific sewer replenishment. However, to the extent there is no remaining desalter replenishment obligation in any year after applying the offsets set forth in 6.2(a), it will be due to production.
- ⁷ Per the Peace II Agreement, Section 6.2(b)(iii) (as amended by the March 15, 2019 Court Order), the Remaining Desalter Replenishment Obligation is to be as set forth in the table.
- ⁸ Due to the Re-Operation Schedule amendments in 2019, the Pre-Peace II Controlled Overdraft is left with a balance of 1,288.054 AF, which may be utilized at the discretion of the Basin.

POOL 3

Desalter Replenishment							Remaining Desalter Replenishment Obligation ^{4,7} PIIA, 6.2(b)(iii)
Safe Yield Contributed by Parties PIIA, 6.2(a)(v)	Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi)			Appropriative Pool DRO Contribution PIIA, 6.2(b)(ii)	Non-Ag OBMP Assessment (10% Haircut) ⁶ PIIA, 6.2(b)(i)		
	Allocation to Pre-Peace II Desalters ^{4, 8}	Allocation to All Desalters ⁵	Balance				
0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,994.5
0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,728.9
0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,219.3
0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,302.5
0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,926.8
0.0	0.0	0.0	400,000.0	0.0	0.0	0.0	4,896.7
0.0	21,474.7	0.0	378,525.3	0.0	0.0	0.0	0.0
0.0	26,972.1	0.0	351,553.2	0.0	0.0	0.0	0.0
0.0	61,989.1	0.0	289,564.1	0.0	0.0	0.0	(29,068.6)
0.0	28,516.7	0.0	261,047.4	0.0	0.0	0.0	0.0
0.0	29,318.7	0.0	231,728.7	0.0	0.0	0.0	0.0
0.0	28,378.9	0.0	203,349.7	0.0	0.0	0.0	0.0
0.0	27,061.7	0.0	176,288.1	0.0	0.0	0.0	0.0
0.0	0.0	12,500.0	163,788.1	10,000.0	0.0	0.0	6,742.6
0.0	0.0	12,500.0	151,288.1	10,000.0	0.0	0.0	7,490.0
0.0	0.0	12,500.0	138,788.1	10,000.0	0.0	0.0	5,662.9
0.0	0.0	12,500.0	126,288.1	10,000.0	735.0	735.0	5,017.8
0.0	0.0	12,500.0	113,788.1	10,000.0	735.0	735.0	6,817.3
0.0	0.0	12,500.0	101,288.1	10,000.0	735.0	735.0	7,964.2
0.0	0.0	12,500.0	88,788.1	10,000.0	735.0	735.0	12,362.0
0.0	0.0	12,500.0	76,288.1	10,000.0	735.0	735.0	16,879.4
0.0	0.0	12,500.0	63,788.1	10,000.0	735.0	735.0	17,290.4
0.0	0.0	12,500.0	51,288.1	10,000.0	735.0	735.0	16,580.0
0.0	0.0	12,500.0	38,788.1	10,000.0	735.0	735.0	16,765.0
0.0	0.0	12,500.0	26,288.1	10,000.0	735.0	735.0	16,765.0
0.0	0.0	5,000.0	21,288.1	10,000.0	735.0	735.0	24,265.0
0.0	0.0	5,000.0	16,288.1	10,000.0	735.0	735.0	24,265.0
0.0	0.0	5,000.0	11,288.1	10,000.0	735.0	735.0	24,265.0
0.0	0.0	5,000.0	6,288.1	10,000.0	735.0	735.0	24,265.0
0.0	0.0	5,000.0	1,288.1	10,000.0	735.0	735.0	24,265.0
0.0	223,711.9	175,000.0		170,000.0	10,290.5		257,661.5
18G	18H	18I		18J	18K	18L	18M

15, 2019 Court Order.

med to have been dedicated as of June 30, 2007.

alter production was being offset by Desalter Induced Recharge. Condition Subsequent 7 included an adjustment of 29,070 AF against Desalter replenishment in

een amended to be allocated to Desalter replenishment over a 17-year period, beginning in 2013/14 and ending in 2029/30.

ren members of the Appropriative Pool, per PIIA 9.2(a). In the eleventh year and in each year thereafter, it is dedicated to Watermaster to further offset desalter sributed pro rata among the members of the Appropriative Pool based upon each Producer's combined total share of OSY and the previous year's actual

ssessed against the Appropriative Pool, pro-rata based on each Producer's combined total share of OSY and their Adjusted Physical Production.

a later date to offset a future Desalter Replenishment Obligation.

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Assessment Year 2023-2024 (Production Year 2022-2023)

Desalter Replenishment Obligation Contribution

	Percent of Operating Safe Yield	Land Use Conversions	Percent of Land Use Conversions	85% DROC Based on % OSY	15% DROC Based on % of LUC	Total DRO Contribution
BlueTriton Brands, Inc.	0.000%	0.0	0.000%	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.000%	0.0	0.0	0.0
Chino Hills, City Of	3.851%	1,278.0	3.789%	327.3	56.8	384.2
Chino, City Of	7.357%	9,460.5	28.051%	625.3	420.8	1,046.1
Cucamonga Valley Water District	6.601%	598.4	1.774%	561.1	26.6	587.7
Fontana Union Water Company	11.657%	0.0	0.000%	990.8	0.0	990.8
Fontana Water Company	0.002%	834.0	2.473%	0.2	37.1	37.3
Fontana, City Of	0.000%	0.0	0.000%	0.0	0.0	0.0
Golden State Water Company	0.750%	0.0	0.000%	63.8	0.0	63.8
Jurupa Community Services District	3.759%	15,563.3	46.147%	319.5	692.2	1,011.7
Marygold Mutual Water Company	1.195%	0.0	0.000%	101.6	0.0	101.6
Monte Vista Irrigation Company	1.234%	0.0	0.000%	104.9	0.0	104.9
Monte Vista Water District	8.797%	105.6	0.313%	747.7	4.7	752.4
NCL Co, LLC	0.000%	0.0	0.000%	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.000%	0.0	0.0	0.0
Nicholson Family Trust	0.007%	0.0	0.000%	0.6	0.0	0.6
Norco, City Of	0.368%	0.0	0.000%	31.3	0.0	31.3
Ontario, City Of	20.742%	5,885.9	17.452%	1,763.1	261.8	2,024.9
Pomona, City Of	20.454%	0.0	0.000%	1,738.6	0.0	1,738.6
San Antonio Water Company	2.748%	0.0	0.000%	233.6	0.0	233.6
San Bernardino, County of (Shooting Park)	0.000%	0.0	0.000%	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	0.0	0.000%	201.7	0.0	201.7
Upland, City Of	5.202%	0.0	0.000%	442.2	0.0	442.2
West End Consolidated Water Co	1.728%	0.0	0.000%	146.9	0.0	146.9
West Valley Water District	1.175%	0.0	0.000%	99.9	0.0	99.9
	100.000%	33,725.6	100.000%	8,500.0	1,500.0	10,000.0
	19A	19B	19C	19D	19E	19F

Notes:

Section 6.2(b)(ii) of the Peace II Agreement as the amendment is shown in the March 15, 2019 Court Order states: "The members of the Appropriative Pool will contribute a total of 10,000 afy toward Desalter replenishment, allocated among the Appropriative Pool members as follows: 1) 85% of the total (8,500 afy) will be allocated according to the Operating Safe Yield percentage of each Appropriative Pool members; and 2) 15% of the total (1,500 afy) will be allocated according to each land use conversion agency's percentage of the total land use conversion claims. The formula is to be adjusted annually based on the actual land use conversion allocations of the year."



Assessment Year 2023-2024 (Production Year 2022-2023)

Remaining Desalter Replenishment Obligation (RDRO)

	Assigned Share of Operating Safe Yield	CALCULATING THE ADJUSTED		
		Physical Production	50% of Voluntary Agreements with Ag	Assignments with Non-Ag
BlueTriton Brands, Inc.	0.0	276.6	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0
Chino Hills, City Of	1,572.5	2,218.1	(20.6)	0.0
Chino, City Of	3,004.2	5,568.9	(1,190.4)	(75.5)
Cucamonga Valley Water District	2,695.5	13,514.7	0.0	0.0
Fontana Union Water Company	4,760.0	0.0	0.0	0.0
Fontana Water Company	0.8	8,721.0	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0
Golden State Water Company	306.3	921.7	0.0	0.0
Jurupa Community Services District	1,535.0	7,521.6	0.0	(392.9)
Marygold Mutual Water Company	488.0	559.7	0.0	0.0
Monte Vista Irrigation Company	503.9	0.0	0.0	0.0
Monte Vista Water District	3,592.2	5,293.0	(50.8)	(15.9)
NCL Co, LLC	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	1,401.4	0.0	0.0
Nicholson Family Trust	2.9	0.0	0.0	0.0
Norco, City Of	150.3	0.0	0.0	0.0
Ontario, City Of	8,469.8	16,933.4	(1,608.0)	(1,151.3)
Pomona, City Of	8,352.2	10,197.4	0.0	0.0
San Antonio Water Company	1,122.1	459.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	17.6	0.0	0.0
Santa Ana River Water Company	969.0	0.0	0.0	0.0
Upland, City Of	2,124.2	807.9	0.0	0.0
West End Consolidated Water Co	705.6	0.0	0.0	0.0
West Valley Water District	479.8	0.0	0.0	0.0
	40,834.0	74,412.1	(2,869.8)	(1,635.6)
	20A	20B	20C	20D

Notes:

Section 6.2(b)(iii) of the Peace II Agreement as the amendment is shown in the March 15, 2019 Court Order states: "A Replenishment Assessment against the Appro member according to the combined total of the member's share of Operating Safe Yield and the member's Adjusted Physical Production."

POOL 3

PHYSICAL PRODUCTION			ALLOCATING THE RDRO		
Storage and Recovery Programs	Other Adjustments	Total Adjusted Physical Production	Total Production and OSY Basis (20A+20G)	Percentage (20H) / Sum(20H)	Total Remaining Desalter Replenishment Obligation
0.0	0.0	276.6	276.6	0.250%	41.5
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	2,197.5	3,770.1	3.412%	565.7
0.0	0.0	4,303.0	7,307.1	6.613%	1,096.5
0.0	0.0	13,514.7	16,210.2	14.671%	2,432.4
0.0	0.0	0.0	4,760.0	4.308%	714.3
0.0	0.0	8,721.0	8,721.8	7.894%	1,308.8
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	921.7	1,228.0	1.111%	184.3
0.0	29.0	7,157.8	8,692.7	7.867%	1,304.4
0.0	0.0	559.7	1,047.7	0.948%	157.2
0.0	0.0	0.0	503.9	0.456%	75.6
0.0	(9.9)	5,216.3	8,808.5	7.972%	1,321.8
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,401.4	1,401.4	1.268%	210.3
0.0	0.0	0.0	2.9	0.003%	0.4
0.0	0.0	0.0	150.3	0.136%	22.5
0.0	0.0	14,174.1	22,643.9	20.494%	3,397.9
0.0	0.0	10,197.4	18,549.6	16.788%	2,783.5
0.0	0.0	459.0	1,581.1	1.431%	237.2
0.0	0.0	17.6	17.6	0.016%	2.6
0.0	0.0	0.0	969.0	0.877%	145.4
0.0	(267.8)	540.0	2,664.2	2.411%	399.8
0.0	0.0	0.0	705.6	0.639%	105.9
0.0	0.0	0.0	479.8	0.434%	72.0
0.0	(248.7)	69,657.9	110,491.9	100.000%	16,580.0
20E	20F	20G	20H	20I	20J

priative Pool for any remaining Desalter replenishment obligation after applying both 6(b)(i) and 6(b)(ii), allocated pro-rata to each Appropriate Pool



Assessment Year 2023-2024 (Production Year 2022-2023)

Desalter Replenishment Summary

	Desalter Replenishment Obligation in AF			Transfer from Dedicated Replenishment Account	Transfer from Excess Carry Over Storage Account
	Desalter Replenishment Obligation Contribution	Remaining Desalter Replenishment Obligation	Total Desalter Replenishment Obligation		
BlueTriton Brands, Inc.	0.0	(41.5)	(41.5)	0.0	41.5
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	(384.2)	(565.7)	(949.9)	0.0	0.0
Chino, City Of	(1,046.1)	(1,096.5)	(2,142.6)	0.0	2,142.6
Cucamonga Valley Water District	(587.7)	(2,432.4)	(3,020.1)	0.0	3,020.1
Fontana Union Water Company	(990.8)	(714.3)	(1,705.1)	1,705.1	0.0
Fontana Water Company	(37.3)	(1,308.8)	(1,346.0)	0.0	1,346.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	(63.8)	(184.3)	(248.0)	0.0	0.0
Jurupa Community Services District	(1,011.7)	(1,304.4)	(2,316.1)	0.0	2,316.1
Marygold Mutual Water Company	(101.6)	(157.2)	(258.8)	0.0	258.8
Monte Vista Irrigation Company	(104.9)	(75.6)	(180.5)	0.0	180.5
Monte Vista Water District	(752.4)	(1,321.8)	(2,074.2)	0.0	2,074.2
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	(210.3)	(210.3)	0.0	0.0
Nicholson Family Trust	(0.6)	(0.4)	(1.0)	1.0	0.0
Norco, City Of	(31.3)	(22.5)	(53.8)	0.0	53.8
Ontario, City Of	(2,024.9)	(3,397.9)	(5,422.7)	4,773.7	649.1
Pomona, City Of	(1,738.6)	(2,783.5)	(4,522.1)	0.0	4,522.1
San Antonio Water Company	(233.6)	(237.2)	(470.8)	0.0	470.8
San Bernardino, County of (Shooting Park)	0.0	(2.6)	(2.6)	0.0	0.0
Santa Ana River Water Company	(201.7)	(145.4)	(347.1)	0.0	347.1
Upland, City Of	(442.2)	(399.8)	(842.0)	0.0	842.0
West End Consolidated Water Co	(146.9)	(105.9)	(252.8)	0.0	252.8
West Valley Water District	(99.9)	(72.0)	(171.9)	0.0	171.9
	(10,000.0)	(16,580.0)	(26,580.0)	6,479.8	18,689.3
	21A	21B	21C	21D	21E

Notes:

1) City of Ontario (Non-Ag) dedicated 2,396.5 AF of Carryover water, and 2,377.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2023/24 DR

POOL 3

Total DRO Fulfillment Activity					Assessments	
Transfer from Recharged Recycled Storage Account	Transfer from Quantified Storage Account	Transfer from Post 7/1/2000 Storage Account	Replenishment Water Purchase	Total Transfers and Water Purchases	Residual DRO (AF)	Assessments Due On Residual DRO (\$)
0.0	0.0	0.0	0.0	41.5	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	949.9	0.0	0.0	949.9	0.0	0.00
0.0	0.0	0.0	0.0	2,142.6	0.0	0.00
0.0	0.0	0.0	0.0	3,020.1	0.0	0.00
0.0	0.0	0.0	0.0	1,705.1	0.0	0.00
0.0	0.0	0.0	0.0	1,346.0	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	248.0	0.0	0.0	248.0	0.0	0.00
0.0	0.0	0.0	0.0	2,316.1	0.0	0.00
0.0	0.0	0.0	0.0	258.8	0.0	0.00
0.0	0.0	0.0	0.0	180.5	0.0	0.00
0.0	0.0	0.0	0.0	2,074.2	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(210.3)	183,374.62
0.0	0.0	0.0	0.0	1.0	0.0	0.00
0.0	0.0	0.0	0.0	53.8	0.0	0.00
0.0	0.0	0.0	0.0	5,422.7	0.0	0.00
0.0	0.0	0.0	0.0	4,522.1	0.0	0.00
0.0	0.0	0.0	0.0	470.8	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(2.6)	2,308.18
0.0	0.0	0.0	0.0	347.1	0.0	0.00
0.0	0.0	0.0	0.0	842.0	0.0	0.00
0.0	0.0	0.0	0.0	252.8	0.0	0.00
0.0	0.0	0.0	0.0	171.9	0.0	0.00
0.0	1,197.9	0.0	0.0	26,367.1	(212.9)	185,682.80
21F	21G	21H	21I	21J	21K	21L

O pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Calculation - Projected (Includes "10% Judgment

PRODUCTION BASIS

2021/2022 Production and Exchanges in Acre-Feet (Actuals)

2022/2023 Production and Exchanges in Acre-Feet (Actuals)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%)

OBMP & PE 1-9 (15%)

Subtotal: OPERATING RESERVE

Less: Cash Balance on Hand Available for Assessments ⁴

FUNDS REQUIRED TO BE ASSESSED

FY 2022/23 Budget ⁵	FY 2023/24 Budget
\$3,334,108	\$3,681,911
\$5,526,566	\$5,283,151
\$8,860,674	\$8,965,062
(\$35,550)	(\$312,500)
(\$181,866)	(\$186,412)
\$8,643,258	\$8,466,150
\$333,411	\$368,191
\$828,985	\$792,473
\$1,162,396	\$1,160,664
(\$1,162,396)	(\$1,160,664)
\$8,643,258	\$8,466,150

Proposed Assessments

Judgment Administration, OBMP & PE 1-9 Assessments (Minimum \$5.00 Per Producer)

[A]

Grand Total

Prior Year Assessments, (Actuals) Information Only

[B]

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

[A] - [B]

Grand Total

Estimated Assessment as of "Approved" Budget August 25, 2023, Information Only

Grand Total

Notes:

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

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

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

⁴ June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool 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

Administration and 15% OBMP & Program Elements 1-9 Operating Reserves")

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%
86,865.190	66,788.048	76.887%	17,082.226	19.665%	2,994.916	3.448%
	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,681,911	\$2,830,911		\$724,055		\$126,944	
\$5,283,151		\$4,062,056		\$1,038,943		\$182,151
\$8,965,062	\$2,830,911	\$4,062,056	\$724,055	\$1,038,943	\$126,944	\$182,151
\$8,965,062	\$2,830,911	\$4,062,056	\$724,055	\$1,038,943	\$126,944	\$182,151
(\$312,500)		(\$240,272)		(\$61,454)		(\$10,774)
(\$186,412)		(\$143,327)		(\$36,658)		(\$6,427)
\$8,466,150	\$2,830,911	\$3,678,457	\$724,055	\$940,831	\$126,944	\$164,950
\$368,191	\$283,091		\$72,406		\$12,694	
\$792,473		\$609,309		\$155,842		\$27,323
\$1,160,664	\$283,091	\$609,309	\$72,406	\$155,842	\$12,694	\$27,323
(\$1,160,664)	(\$283,091)	(\$609,309)	(\$72,406)	(\$155,842)	(\$12,694)	(\$27,323)
\$8,466,150	\$2,830,911	\$3,678,457	\$724,055	\$940,831	\$126,944	\$164,950
Per Acre-Foot	\$42.39	\$55.08	\$42.39	\$55.08	\$42.39	\$55.08
		\$97.47		\$97.47		\$97.47
Per Acre-Foot	\$33.44	\$53.24	\$33.44	\$53.24	\$33.44	\$53.24
		\$86.68		\$86.68		\$86.68
	\$8.95	\$1.84	\$8.95	\$1.84	\$8.95	\$1.84
		\$10.79		\$10.79		\$10.79
	\$40.77	\$52.97	\$40.77	\$52.97	\$40.77	\$52.97
		\$93.74		\$93.74		\$93.74

on any last minute corrections during the Assessment Package preparation process.
 Water Purchases, or RTS charges.
 Assessment invoices.

may have followed.



Assessment Year 2023-2024 (Production Year 2022-2023)

Water Transaction Detail

Standard Transactions

To:	From:	Date of Submittal	Quantity	\$ / Acre Feet	Total \$	If 85/15 Rule Applies:			
						85%	15%	WM Pays	
Cucamonga Valley Water District	Chino, City Of Storage Account	1/3/2023	1,324.2	639.20	846,437.59	719,471.95	126,965.64	Cucamonga Valley Water District	
	Chino, City Of Storage Account	1/3/2023	6,175.8	639.20	3,947,562.41				
	San Antonio Water Company Storage Account	5/22/2023	403.0	N/A	N/A				
<i>85/15 Rule does not apply. Utilizing SAWCO shares.</i>									
Fontana Water Company	Upland, City Of Storage Account	11/8/2022	7,884.8	599.25	4,724,941.23	4,016,200.05	708,741.18	Fontana Water Company	
	Upland, City Of Storage Account	11/8/2022	2,115.2	599.25	1,267,558.77				
	Chino, City Of Storage Account	12/27/2022	10,000.0	639.20	6,392,000.00				
	Nicholson Family Trust Annual Account	5/3/2023	3.5	619.23	2,167.31				
Golden State Water Company	Upland, City Of Annual Account	6/8/2023	208.0	641.25	133,402.44	113,392.08	20,010.37	Golden State Water Company	
	Upland, City Of Annual Account	6/8/2023	92.0	641.25	58,972.56				
	West End Consolidated Water Co Annual Account	6/8/2023	66.4	49.00	3,253.60				
<i>85/15 Rule does not apply. Utilizing West End shares.</i>									
Niagara Bottling, LLC	Chino, City Of Storage Account	12/21/2022	4,000.0	N/A	N/A				
<i>85/15 Rule does not apply. Sale price was not disclosed.</i>									
Upland, City Of	West End Consolidated Water Co Storage Account	5/29/2023	708.3	49.00	34,706.70				
<i>85/15 Rule does not apply. Utilizing West End shares.</i>									
			32,981.2		17,411,002.61	4,849,064.07	855,717.19		
Total 15% Credits from all Transactions:							\$855,717.19		



Assessment Year 2023-2024 (Production Year 2022-2023)
Water Transaction Detail

Applied Recurring Transactions:

From:	To:	Quantity	\$ / Acre Feet	
Fontana Union Water Company Annual Account - Assigned Share of Operating Safe Yield	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer FUWC Share of Safe Yield to CVWD.</i>
Fontana Union Water Company Annual Account - Stormwater New Yield	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer FUWC New Yield to CVWD.</i>
Fontana Union Water Company Annual Account - Diff - Potential vs. Net	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer FUWC Ag Pool Reallocation Difference (Potential vs. Net) to CVWD.</i>
Fontana Union Water Company Annual Account - Transfer (To) / From	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer FUWC water transfer rights to CVWD.</i>
Fontana Union Water Company Annual Account - Assigned Rights	Cucamonga Valley Water District Annual Account - Assigned Rights	All	0.00	<i>Transfer FUWC water transfer rights to CVWD.</i>
Fontana Union Water Company Annual Account - Total AG SY Reallocation	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer FUWC Total Ag SY to CVWD.</i>
Fontana Union Water Company Annual Account - Desalter Replenishment Obligation	Cucamonga Valley Water District Annual Account - Transfer (To) / From	All	0.00	<i>Transfer of FUWC DRO</i>

Notes:

- 1) The Water Transaction between City of Chino and Cucamonga Valley Water District submitted on 1/3/2023 for the amount of 7,500 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.
- 2) The Water Transaction between City of Upland and Fontana Water Company submitted on 11/8/2022 for the amount of 10,000 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.
- 3) The Water Transaction between City of Upland and Golden State Water Company submitted on 6/8/2023 for the amount of 300 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.



Assessment Year 2023-2024 (Production Year 2022-2023)

Analysis of the 85/15 Rule Application to Water Transfers

To	(Over)/Under Production Excluding Water Transfer(s)	From	Date of Submittal	Transfer Quantity	Is Buyer an 85/15 Party?	Is Transfer Being Placed into Annual Account?	Is Purpose of Transfer to Utilize SAWCO or West End Shares?	Amount of Transfer Eligible for 85/15 Rule
Cucamonga Valley Water District	(1,324.9)	Chino, City Of Storage Account	1/3/2023	1,324.2	Yes	Yes	No	1,324.2
		Chino, City Of Storage Account	1/3/2023	6,175.8	Yes	Yes	No	0.0
		San Antonio Water Company Storage Account	5/22/2023	403.0	Yes	Yes	Yes	0.0
<i>85/15 Rule does not apply. Utilizing SAWCO shares.</i>								
Fontana Water Company	(7,884.8)	Upland, City Of Storage Account	11/8/2022	7,884.8	Yes	Yes	No	7,884.8
		Upland, City Of Storage Account	11/8/2022	2,115.2	Yes	Yes	No	0.0
		Chino, City Of Storage Account	12/27/2022	10,000.0	Yes	Yes	No	0.0
		Nicholson Family Trust Annual Account	5/3/2023	3.5	Yes	Yes	No	0.0
Golden State Water Company	(208.1)	Upland, City Of Annual Account	6/8/2023	208.0	Yes	Yes	No	208.0
		Upland, City Of Annual Account	6/8/2023	92.0	Yes	Yes	No	0.0
		West End Consolidated Water Co Annual Account	6/8/2023	66.4	Yes	Yes	Yes	0.0
<i>85/15 Rule does not apply. Utilizing West End shares.</i>								
Niagara Bottling, LLC	(1,401.4)	Chino, City Of Storage Account	12/21/2022	4,000.0	No	Yes	No	0.0
<i>85/15 Rule does not apply. Sale price was not disclosed.</i>								
Upland, City Of	5,372.6	West End Consolidated Water Co Storage Account	5/29/2023	708.3	Yes	Yes	Yes	0.0
<i>85/15 Rule does not apply. Utilizing West End shares.</i>								

Notes:

- 1) The Water Transaction between City of Chino and Cucamonga Valley Water District submitted on 1/3/2023 for the amount of 7,500 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.
- 2) The Water Transaction between City of Upland and Fontana Water Company submitted on 11/8/2022 for the amount of 10,000 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.
- 3) The Water Transaction between City of Upland and Golden State Water Company submitted on 6/8/2023 for the amount of 300 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriate Pool on November 2, 2011.



Assessment Year 2023-2024 (Production Year 2022-2023)
Watermaster Replenishment Calculation

Cost of Replenishment Water per acre foot:

Watermaster Replenishment Cost	\$855.00
Projected Spreading - OCWD Connection Fee	\$2.00
Projected Spreading - Delivery Surcharge	\$15.00
Pre-purchased Credit	\$0.00
Total Replenishment Cost per acre foot (see footnote)	\$872.00

Replenishment Obligation:	AF @ \$872.00	15%	85%	Total
Appropriative - 100	0.0			\$0.00
Appropriative - 15/85	17.6	\$2,306.92	\$13,072.54	\$15,379.46
Non-Agricultural - 100	10.7			\$9,367.90
	28.4			\$24,747.36

Company	AF Production and Exchanges	85/15 Producers	Percent of Total 85/15 Producers	15% Replenishment Assessment	15% Water Transaction Debits
BlueTriton Brands, Inc.	276.6			-	-
CalMat Co. (Appropriative)	0.0			-	-
Chino Hills, City Of	2,176.9	2,176.9	4.005%	\$92.40	\$34,273.03
Chino, City Of	3,112.5	3,112.5	5.727%	\$132.11	\$49,002.76
Cucamonga Valley Water District	13,514.7	13,514.7	24.865%	\$573.61	\$212,772.01
Desalter Authority	39,815.0			-	-
Fontana Union Water Company	0.0	0.0	0.000%	-	-
Fontana Water Company	8,721.0	8,721.0	16.045%	\$370.15	\$137,301.51
Fontana, City Of	0.0			-	-
Golden State Water Company	921.7	921.7	1.696%	\$39.12	\$14,511.45
Jurupa Community Services District	7,157.8	7,157.8	13.169%	\$303.80	\$112,689.65
Marygold Mutual Water Company	559.7			-	-
Monte Vista Irrigation Company	0.0	0.0	0.000%	-	-
Monte Vista Water District	5,165.5	5,165.5	9.504%	\$219.24	\$81,323.60
NCL Co, LLC	0.0			-	-
Niagara Bottling, LLC	1,401.4			-	-
Nicholson Family Trust	0.0	0.0	0.000%	-	-
Norco, City Of	0.0	0.0	0.000%	-	-
Ontario, City Of	12,566.1	12,566.1	23.119%	\$533.35	\$197,837.50
Pomona, City Of	10,197.4			-	-
San Antonio Water Company	459.0	459.0	0.844%	\$19.48	\$7,225.61
San Bernardino, County of (Shooting Park)	17.6	17.6	0.032%	\$0.75	\$277.67
Santa Ana River Water Company	0.0	0.0	0.000%	-	-
Upland, City Of	540.0	540.0	0.994%	\$22.92	\$8,502.38
West End Consolidated Water Co	0.0	0.0	0.000%	-	-
West Valley Water District	0.0	0.0	0.000%	-	-
** Fee assessment total is 15% of Appropriative 15/85 replenishment obligation	106,603.1	54,352.9	**	\$2,306.93	\$855,717.17

Transfers to
8G

Transfers to
8K

Notes: The 2023 rate includes a \$15 delivery surcharge from Three Valleys Municipal Water District.



Assessment Year 2023-2024 (Production Year 2022-2023)

Readiness to Serve (RTS) Charges

Appropriative or Non-Agricultural Pool Party	FY 2016/2017 Water Purchases						
	Purchased Water in AF						
	20160623		20161216	20170418	85/15 Breakdown		
	RO	DRO	DRO	RO	AF @ 100%	AF @ 85/15	AF Total
BlueTriton Brands, Inc.	1,135.3	8.9	4.0	335.7	1,483.8	0.0	1,483.8
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chino, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cucamonga Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marygold Mutual Water Company	78.7	51.9	20.3	0.0	150.9	0.0	150.9
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	2,567.5	35.5	0.0	1,174.3	3,777.3	0.0	3,777.3
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
San Bernardino, County of (Shooting Park)	38.8	0.3	0.1	9.4	0.4	48.2	48.6
Santa Ana River Water Company	0.0	48.0	23.7	0.0	71.7	0.0	71.7
Upland, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	23.5	11.8	0.0	35.3	0.0	35.3
9W Halo Western OpCo L.P.	62.2	0.0	0.0	10.6	72.9	0.0	72.9
ANG II (Multi) LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	57.5	0.0	0.0	0.0	57.5	0.0	57.5
California Speedway Corporation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California Steel Industries, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CalMat Co.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CCG Ontario, LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
County of San Bernardino (Non-Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Electric Company	0.0	0.0	0.0	0.1	0.1	0.0	0.1
Hamner Park Associates, a California Limited Partnershi	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Linde Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District (Non-Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Riboli Family and San Antonio Winery, Inc.	28.8	0.0	0.0	4.0	32.8	0.0	32.8
Space Center Mira Loma, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TAMCO	19.8	0.0	0.0	16.5	36.4	0.0	36.4
West Venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3,988.7	168.0	59.9	1,550.5	5,718.8	48.2	5,767.0
	26A	26B	26C	26D	26E	26F	26G

Notes:

1) This year's RTS includes the sixth of ten annual RTS charges for water purchased in FY 2016/17, and fifth of ten annual RTS charges for water purchased

ALL POOLS

Total Water Purchased: 6,912.9 AF Total RTS Charge: \$46,060.40 (\$6.66/AF)

2015/16 Prod & Exch From 85/15 Producers		Year 6 RTS Charges			FY 2017/2018 Water Purchase							TOTAL RTS CHARGES
		15% \$1.00	85% \$5.66	100% \$6.66	Purchased Water in AF 20171211		2016/17 Prod & Exch From 85/15 Producers		Year 5 RTS Charges			
					RO	DRO	Acre-Feet	Percent	15% \$1.00	85% \$5.66	100% \$6.66	
Acre-Feet	Percent											
0.0	0.000%	0.00	0.00	9,886.14	0.1	0.0	0.0	0.000%	0.00	0.00	0.60	9,886.74
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,548.3	2.009%	0.97	0.00	0.00	0.0	0.0	2,152.0	3.002%	0.40	0.00	0.00	1.37
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	388.9	0.543%	0.07	0.00	0.00	0.07
20,534.7	26.648%	12.85	0.00	0.00	0.0	0.0	16,562.0	23.104%	3.06	0.00	0.00	15.90
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
15,317.2	19.877%	9.58	0.00	0.00	0.0	0.0	13,250.5	18.484%	2.45	0.00	0.00	12.03
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
807.4	1.048%	0.51	0.00	0.00	0.0	0.0	850.3	1.186%	0.16	0.00	0.00	0.66
8,952.8	11.618%	5.60	0.00	0.00	0.0	0.0	11,023.2	15.377%	2.03	0.00	0.00	7.64
0.0	0.000%	0.00	0.00	1,005.25	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	1,005.25
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
8,203.7	10.646%	5.13	0.00	0.00	0.0	0.0	6,865.0	9.577%	1.27	0.00	0.00	6.40
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	25,168.07	946.1	0.0	0.0	0.000%	0.00	0.00	6,303.53	31,471.59
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
18,053.8	23.429%	11.29	0.00	0.00	0.0	0.0	18,970.2	26.463%	3.50	0.00	0.00	14.80
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,030.8	1.338%	0.64	0.00	0.00	0.0	0.0	537.7	0.750%	0.10	0.00	0.00	0.74
9.4	0.012%	0.01	273.17	2.65	13.2	0.8	13.0	0.018%	0.00	74.97	5.28	356.08
0.0	0.000%	0.00	0.00	477.62	0.0	118.7	0.0	0.000%	0.00	0.00	790.66	1,268.28
2,600.7	3.375%	1.63	0.00	0.00	0.0	0.0	1,071.9	1.495%	0.20	0.00	0.00	1.82
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	234.88	0.0	58.8	0.0	0.000%	0.00	0.00	391.46	626.34
0.0	0.000%	0.00	0.00	485.55	3.0	0.0	0.0	0.000%	0.00	0.00	20.18	505.72
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	382.93	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	382.93
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.41	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.41
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	218.30	5.3	0.0	0.0	0.000%	0.00	0.00	35.07	253.36
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	242.25	0.0	0.0	0.0	0.000%	0.00	0.00	0.03	242.28
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
77,058.9	100.0%	48.21	273.17	38,104.03	967.7	178.2	71,684.9	100.0%	13.23	74.97	7,546.79	46,060.41
26H	26I	26J	26K	26L	26M	26N	26O	26P	26Q	26R	26S	26T

in FY 2017/18.

**Assessment Year 2023-2024 (Production Year 2022-2023)****Assessment Package Notes**

Page	Note
All (a)	A change in a Party's name will be reflected in the Assessment Package for the production year in which the name change occurred. For example, if a Party changed its name on June 30, 2023, it will be reflected in the FY 2023/2024 Assessment Package (for Production Year 2022/2023). Additionally, if a Party changed its name on July 1, 2023, it will be reflected in the FY 2024/2025 Assessment Package (for Production Year 2023/2024).
All (b)	To avoid the possibility of being mistakenly identified as one of other similarly named organizations, the Chino Basin Desalter Authority is referred to as Desalter Authority.
pg01	"Agricultural Total Pool Production" includes Voluntary Agreements between Appropriators and Agricultural Pool Parties.
pg02-07	ANG II (Multi) LLC temporarily leased their rights to 9W Halo Western OpCo L.P. (as successor to Angelica) beginning on March 2010 through January 2030.
pg04 (a)	Transfers in Column [4E] include the annual transfer of 10% of the Non-Ag Safe Yield to be utilized to offset the overall Desalter Replenishment Obligation in accordance with the Peace II Agreement Section 6.2, and also the Exhibit "G" physical solution.
pg04 (b)	Column [4H], "Actual Fiscal Year Production," includes physical production and Assignments between Appropriators and Non-Ag Pool Parties.
pg04 (c)	"Net Over Production" does not include evaporative loss. Additional water will be purchased in order to adequately cover evaporative losses. The rates are 1.5% from November through March, 4.2% from April through October.
pg05 (a)	Hydraulic Control was achieved on February 1, 2016. Pursuant to Paragraph 7.4(b) of the Peace II Agreement, Storage Loss is now calculated at 0.07%.
pg05 (b)	When applicable, Column [5C] includes the Exhibit "G" physical solution transfers to the Appropriative Pool.
pg06	Transfers in Column [6C] is the annual transfer of 10 percent of the Non-Ag Safe Yield to be utilized to offset the overall Desalter Replenishment Obligation in accordance with the Peace II Agreement Section 6.2.
pg07 (a)	The financial Outstanding Obligations are reconciled on pages 7.1 and 17.1.
pg07 (b)	Fund Balance is maintained on a spreadsheet by Watermaster.
pg07 (c)	Outstanding Obligation (\$) is calculated by multiplying Outstanding Obligation (AF) by the current rate, reduced by the Fund Balance (\$).
pg07 (d)	Fund Balance is the money collected by Watermaster, Outstanding Obligation (\$) is the money owed by the Parties or credited to the Parties.
pg08 (a)	Recharge Debt Payment expenses [8O] and Recharge Improvement Project expenses [8P] are each allocated on % OSY, based on the approved budget.
pg08 (b)	Pursuant to Paragraph 5.4(b) of the Peace Agreement, the City of Pomona shall be allowed a credit of up to \$2 million against OBMP Assessments through 2030. This equates to \$66,667 per year. TVMWD elected to discontinue payment of the "Pomona Credit," effective FY 2012/2013. It is now paid by the Appropriative Pool Parties, allocated on % OSY (Column [8N]).
pg09 (a)	Other Adjustments [9D] include water provided to another Appropriator, pump-to-waste that has been captured in a recharge basin (as verified by IEUA), and other miscellaneous recharge / injection of native water.
pg09 (b)	Evaporative Losses will be applied to recharged water from Pump-to-Waste activities beginning in October 2017. (Evaporative Loss Rates: 1.5% Nov - Mar; 4.2% Apr - Oct)
pg10 (a)	The Restated Judgment allowed an accumulated overdraft of 200,000 AF over 40 years. The total Operating Safe Yield is now 40,834 AF, allocated by percentage of Operating Safe Yield.
pg10 (b)	Column [10I], "Actual Fiscal Year Production," includes physical production, Voluntary Agreements, Assignments, and, if applicable, other adjustments. A detailed breakdown can be found on Page 9.1.

**Assessment Year 2023-2024 (Production Year 2022-2023)****Assessment Package Notes**

Page	Note
pg10 (c)	"Net Over Production" does not include evaporative loss. Additional water will be purchased in order to adequately cover evaporative losses. The rates are 1.5% from November through March, 4.2% from April through October.
pg11 (a)	The Assessment Package database is set up so that all water must go through the Party Annual Accounts on the way to or from ECO Storage Accounts, and through the ECO Storage Accounts on the way to or from Supplemental Storage Accounts (does not apply to water dedicated to offset the Desalter Replenishment Obligation).
pg11 (b)	Column [11C] includes transfers to the Desalter Replenishment Obligation.
pg12 (a)	The Assessment Package database is set up so that all water must go through the Party Annual Accounts on the way to or from ECO Storage Accounts, and through the ECO Storage Accounts on the way to or from Supplemental Storage Accounts (does not apply to water dedicated to offset the Desalter Replenishment Obligation).
pg12 (b)	Columns [12C], [12H], and [12M] include transfers to the Desalter Replenishment Obligation.
pg12 (c)	The first 3,000 AF of City of Fontana's recharged recycled water transfers to the City of Ontario, and all of the City of Montclair's recharged recycled water transfers to MVWD.
pg13 (a)	"Re-Operation Offset: Pre-Peace II Desalters" had an original beginning balance of 225,000.000 AF. The 29,070 AF correction required by Condition Subsequent 7 is included. (See Page 18.1)
pg13 (b)	"Re-Operation Offset: Peace II Expansion" had an original beginning balance of 175,000.000 AF. It will now be allocated to Desalter replenishment over a 17-year period, beginning in 2013/14 and ending in 2029/30, according to a schedule. (See Page 18.1)
pg13 (c)	There is no loss assessed on the native Basin water allocated to offset Desalter production as a result of Basin Reoperation as approved in the Peace II Agreement.
pg13 (d)	"Non-Ag Dedication" was used in a prior Assessment Package to indicate the Paragraph 31 Settlement Agreements Dedication.
pg13 (e)	The "Non-Ag" OBMP Special Assessment", also referred to as the "10% Haircut", will indicate the movement of water when it is being utilized to further offset the Desalter Replenishment Obligation. See [18L] on Page 18.1.
pg13 (f)	Columns [13C] and [13D] under "Dedicated Replenishment" include transfers of water from an Annual Account to DRO, including Party to Party transfers such as those executed with the Exhibit "G" Form A.
pg14	Transfers in Column [14A] include annual water transfers/leases between Appropriators and/or from Appropriators to Watermaster for replenishment purposes, and also the Exhibit "G" physical solution transfers from the Non-Ag Pool.
pg15 (a)	Most of the remaining eligible parcels for Land Use Conversion are within the Conversion Area 1 boundary.
pg15 (b)	"Unlikely to Convert Parcels" regardless of eligibility are not likely to convert due to pre-existing land use. Eligibility will be determined on a case by case basis.
pg16	Beginning with the 2015/16 Assessment Package, the Agricultural Pool Safe Yield Reallocation is now being calculated with a new formula in accordance with the March 15, 2019 Court Order.
pg17 (a)	The financial Outstanding Obligations are reconciled on pages 7.1 and 17.1.
pg17 (b)	Fund Balance is maintained on a spreadsheet by Watermaster.
pg17 (c)	Outstanding Obligation is calculated by multiplying Outstanding Obligation (AF) by the current rate, reduced by the Fund Balance.
pg17 (d)	Fund Balance is the money collected by Watermaster, Outstanding Obligation (\$) is the money owed by the Parties or credited to the Parties.
pg21 (a)	Any balance in a Dedicated Replenishment Account is utilized first to satisfy new or carried over Desalter Replenishment Obligation beginning with the fiscal year such water was made available. The balance, if any, can be found on page 13.1.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package Notes

Page	Note
pg21 (b)	Due to an agreement between CVWD and FUWC, all of FUWC's rights are automatically transferred to CVWD. A recurring transaction was created so that a portion of that water gets returned to FUWC to satisfy their share of DRO.
pg22	The table on this page is a replica of the table found in the Watermaster Budget.
pg24	The column titled "(Over)/Under Production Excluding Water Transfer(s)" excludes Exhibit "G" water sales and water transfers between Appropriators and to Watermaster (if any). ([10B] + [10C] + [10D] + [10E] + [14B] - [10K])
pg25 (a)	The "15% Water Transaction Debits" total is the "Total 15% Credits from all Transaction" from Page 23.1.
pg25 (b)	"Replenishment Obligation" does not include evaporative loss. Additional water will be purchased in order to adequately cover evaporative losses. The rates are 1.5% from November through March, 4.2% from April through October.
pg26 (a)	Beginning with fiscal year 2016/17, water purchased through the IEUA will be charged with an annual RTS fee over a ten year period commencing two years after the initial purchase. This fee will vary year to year based on a ten-year rolling average.
pg26 (b)	RTS will be allocated based on the total RTS charge for the year and not on the calculated cost per acre-foot.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title Description
2A	AF Production Actual fiscal year production by each Party. Copied from [4H].
2B	Non-Agricultural Pool - AF/Admin Production [2A] <times> per acre-foot Admin fee.
2C	Non-Agricultural Pool - AF/OBMP Production [2A] <times> per acre-foot OBMP fee.
2D	Replenishment Assessments - AF Exceeding Annual Right Over-production for each Party beyond their annual production right. Copied from [4I].
2E	Replenishment Assessments - \$872 Per AF Amount overproduced [2D] <times> the current replenishment rate.
2F	CURO Adjustment Monetary amount needed (or to be credited) for each Party's Cumulative Unmet Replenishment Obligation (CURO). Calculated on Page 7.1.
2G	RTS Charges Annual Readiness to Serve charges for water purchased in prior years.
2H	Other Adjustments Used as necessary for any other monetary adjustments needed to the Assessment Package.
2I	Total Assessments Due Total fees assessed based on Party production. [2B] + [2C] + [2E] + [2F] + [2G] + [2H].
3A	Physical Production Fiscal year physical production by each Party.
3B	Assignments Total of water received from an Appropriator by each Party.
3C	Other Adjustments Any other adjustments that result in off-set of the fiscal year's production.
3D	Actual FY Production (Assmnt Pkg Column 4H) Total adjusted production for the fiscal year. Also known as Assessable Production. [3A] + [3B] + [3C].
4A	Percent of Safe Yield The Party's yearly percentage of Safe Yield.
4B	Carryover Beginning Balance The beginning balance in each Annual Account. This number carries forward from the ending balance in the previous period Assessment Package.
4C	Prior Year Adjustments This number reflects the adjusted production rights from a previous Assessment Package, in the event that corrections are needed.
4D	Assigned Share of Safe Yield (AF) The Party's yearly volume of Safe Yield.
4E	Water Transaction Activity Total of one-time water transfers between Parties for this period, including the annual transfer of 10 percent of the Non-Ag Safe Yield to be utilized to offset the overall Desalter Replenishment Obligation, as stated in the Peace II Agreement, and Exhibit "G" physical solution transfers to the Appropriative Pool.
4F	Other Adjustments This number reflects adjusted production rights, in the event that corrections are needed.
4G	Annual Production Right Current Year Production Right. [4B] + [4C] + [4D] + [4E] + [4F].



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title Description
4H	Actual Fiscal Year Production Fiscal year production, including Assignments, from CBWM's production system (as verified by each Party on their Water Activity Report). Also known as Assessable Production.
4I	Net Over Production Over-production, if any, for each Party beyond their annual production right. $[4H] <minus> [4G]$, equaling more than zero.
4J	Under Production Balances - Total Under-Produced Production rights $[4G] <minus>$ production $[4H]$, equaling more than zero.
4K	Under Production Balances - Carryover: Next Year Begin Bal Either total under-produced $[4J]$ or share of Safe Yield $[4D]$, whichever is less.
4L	Under Production Balances - To Excess Carryover Account Total under-produced $[4J] <minus>$ Carryover to next year $[4K]$, equaling more than zero.
5A	Local Excess Carry Over Storage Account (ECO) - Beginning Balance The beginning balance in each ECO account. This number will carry forward from the ending balance in the previous period Assessment Package.
5B	Local Excess Carry Over Storage Account (ECO) - 0.07% Storage Loss Beginning balance $[5A] <times> -0.0007$.
5C	Local Excess Carry Over Storage Account (ECO) - Transfers To / (From) Total of water transferred to and from the ECO Account.
5D	Local Excess Carry Over Storage Account (ECO) - From Under-Production Total of water transferred from the Annual Account due to under production. Copied from $[4L]$.
5E	Local Excess Carry Over Storage Account (ECO) - Ending Balance The current balance in each ECO account. $[5A] + [5B] + [5C] + [5D]$.
5F	Local Supplemental Storage Account - Beginning Balance The beginning balance in each Supplemental Account. This number will carry forward from the ending balance in the previous period Assessment Package.
5G	Local Supplemental Storage Account - 0.07% Storage Loss Beginning balance $[5F] <times> -0.0007$.
5H	Local Supplemental Storage Account - Transfers To / (From) Total of water transferred to and from the Annual and/or ECO Account.
5I	Local Supplemental Storage Account - Ending Balance The current balance in each Supplemental Account. $[5F] + [5G] + [5H]$.
5J	Combined - Ending Balance The combined amount in all local storage accounts. $[5E] + [5I]$.
6A	Percent of Safe Yield The Party's yearly percentage of Operating Safe Yield.
6B	Assigned Share of Safe Yield (AF) The Party's yearly volume of Operating Safe Yield.
6C	Water Transactions - 10% of Operating Safe Yield ("Haircut") Operating Safe Yield $[6B] <times> -0.1$.
6D	Water Transactions - Transfers (To) / From ECO Account Total of water transferred between the Annual Account and ECO Account.
6E	Water Transactions - General Transfers / Exhibit G Water Sales Total of water transfers between Parties for this period including Exhibit G Water Sales.
6F	Water Transactions - Total Water Transactions Total water transactions. $[6C] + [6D] + [6E]$. This column is used to populate $[4E]$.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
7A	Outstanding Obligation (AF)	The amount of obligation carried over from prior Assessment Package(s) that were not met due to various reason, including but not limited to MWD not having replenishment water available to purchase.
7B	Fund Balance (\$)	The amount of money collected or owed for replenishment assessments from prior Assessment Package(s).
7C	Outstanding Obligation (\$)	The amount of money that each Party owes or is credited based on current replenishment rate. $[7A] \times [CURRENT RATE] - [7B]$.
8A	AF Production and Exchanges	Total production and exchanges. Copied from [10K].
8B	Appropriative Pool - AF/Admin	Production and Exchanges [8A] \times per acre-foot Admin fee.
8C	Appropriative Pool - AF/OBMP	Production and Exchanges [8A] \times per acre-foot OBMP fee.
8D	Ag Pool SY Reallocation - AF Total Reallocation	Reallocation of Ag Pool Safe Yield. Copied from [10E] and [16E].
8E	Ag Pool SY Reallocation - AF/Admin	Party Ag Pool reallocation [8D] \div Total Ag Pool Reallocation [8D Total] \times total dollar amount needed for Ag Pool Administration.
8F	Ag Pool SY Reallocation - AF/OBMP	Party Ag Pool reallocation [8D] \div Total Ag Pool Reallocation [8D Total] \times total dollar amount needed for Ag Pool OBMP.
8G	Replenishment Assessments - AF/15%	For Parties participating in the 85/15 Rule: Percentage of total 85/15 participant production \times required credit amount. Copied from Page 25.1.
8H	Replenishment Assessments - AF/85%	For parties participating in the 85/15 Rule: Total volume overproduced [10L] \times 85% of the replenishment rate.
8I	Replenishment Assessments - AF/100%	For parties not participating in the 85/15 Rule: Total volume overproduced [10M] \times 100% of the replenishment rate.
8J	85/15 Water Transaction Activity - 15% Producer Credits	For parties participating in the 85/15 Rule: Credit amount equals 15% of the cost of the water purchased. Total to be credited copied from Page 23.1.
8K	85/15 Water Transaction Activity - 15% Pro-rated Debits	For parties participating in the 85/15 Rule: Percentage of total 85/15 participant production \times required credit amount. Copied from Page 25.1.
8L	CURO Adjustment	Monetary amount needed (or to be credited) for each Party's Cumulative Unmet Replenishment Obligation (CURO). Calculated on Page 17.1.
8M	ASSESSMENTS DUE - Total Production Based	Total fees assessed based on Party production. $[8B] + [8C] + [8E] + [8F] + [8G] + [8H] + [8I] + [8J] + [8K] + [8L]$.
8N	ASSESSMENTS DUE - Pomona Credit	Debit amount to Pomona $\times -1 \times$ percent share of Operating Safe Yield [10A].
8O	ASSESSMENTS DUE - Recharge Debt Payment	Total recharge debt payment \times percent share of Operating Safe Yield [10A].
8P	ASSESSMENTS DUE - Recharge Improvement Project	Total Recharge Improvement Project \times Percent Share of Operating Safe Yield [10A].



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
8Q	ASSESSMENTS DUE - RTS Charges	Annual Readiness to Serve charges for water purchased in prior years.
8R	ASSESSMENTS DUE - Other Adjustments	Used as necessary for any other monetary adjustments needed to the Assessment Package.
8S	ASSESSMENTS DUE - DRO	Total assessments due for Desalter Replenishment. Copied from [21L].
8T	ASSESSMENTS DUE - Total Due	Total assessments. [8M] + [8N] + [8O] + [8P] + [8Q] + [8R] + [8S].
9A	Physical Production	Fiscal year physical production by each Party.
9B	Voluntary Agreements (w/ Ag)	Total of water provided to Agricultural Pool Parties.
9C	Assignments (w / Non-Ag)	Total of water provided to Non-Agricultural Pool Parties.
9D	Other Adjustments	Total of water received from, or provided to, another Appropriator. Also includes production off-sets.
9E	Actual FY Production (Assmnt Pkg Column 10I)	Total adjusted production for the fiscal year. [9A] + [9B] + [9C] + [9D].
10A	Percent of Operating Safe Yield	The Party's yearly percentage of Operating Safe Yield.
10B	Carryover Beginning Balance	The beginning balance in each Annual Account. This number carries forward from the ending balance in the previous period Assessment Package.
10C	Prior Year Adjustments	This number reflects the adjusted production rights from a previous Assessment Package, in the event that corrections are needed.
10D	Assigned Share of Operating Safe Yield	The Party's yearly volume of Operating Safe Yield.
10E	Net Ag Pool Reallocation	Reallocation of Ag Pool Safe Yield. Copied from [16E]. The calculations that lead to this are made on Page 16.1.
10F	Water Transaction Activity	Water transactions. Copied from [14E]. The calculations that lead to this are made on Page 14.1.
10G	Other Adjustments	This number reflects adjusted production rights, in the event that corrections are needed.
10H	Annual Production Right	Current Year Production Right. [10B] + [10C] + [10D] + [10E] + [10F] + [10G].
10I	Actual Fiscal Year Production	Fiscal year production, including Assignments and Voluntary Agreements, from CBWM's production system (as verified by each Party on their Water Activity Report). Includes a sub note subtracting Desalter production.
10J	Storage and Recover Program(s)	Total exchanges for the period (July 1 - June 30) including MZ1 forbearance and DYY deliveries (as reported to CBWM by IEUA and TVMWD and as verified by each Party on their Water Activity Report). A DYY in-lieu "put" is shown as a positive number and a DYY "take" is shown as a negative number.
10K	Total Production and Exchanges	Actual production [10I] <plus> Storage and Recovery exchanges [10J]. Includes a sub note subtracting Desalter production. Also known as Assessable Production.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
10L	Net Over-Production - 85/15%	For 85/15 Rule participants: Production rights [10H] <minus> total production and exchanges [10K], equaling less than zero.
10M	Net Over-Production - 100%	For non-85/15 Rule participants: Production rights [10H] <minus> total production and exchanges [10K], equaling less than zero. Includes a sub note subtracting Desalter production.
10N	Under Production Balances - Total Under-Produced	Production rights [10H] <minus> total production and exchanges [10K], equaling more than zero.
10O	Under Production Balances - Carryover: Next Year Begin Bal	Either total under-produced [10N] or share of Operating Safe Yield [10D], whichever is less.
10P	Under Production Balances - To Excess Carryover Account	Total under produced [10N] <minus> Carryover to next year [10O], equaling more than zero.
11A	Excess Carry Over Account (ECO) - Beginning Balance	The beginning balance in each ECO account. This carries forward from the ending balance in the previous period Assessment Package.
11B	Excess Carry Over Account (ECO) - 0.07% Storage Loss	Beginning balance [11A] <times> -0.0007.
11C	Excess Carry Over Account (ECO) - Transfers To / (From)	Total of water transferred to and from ECO and the Annual Account. Also includes Desalter Replenishment Obligation transfers.
11D	Excess Carry Over Account (ECO) - From Supplemental Storage	Total of water transferred to and from Local Supplemental Storage accounts, as shown on Page 12.1.
11E	Excess Carry Over Account (ECO) - From Under-Production	Total of water transferred from the Annual Account due to under production. Copied from [10P].
11F	Excess Carry Over Account (ECO) - Ending Balance	The current balance in each ECO account. [11A] + [11B] + [11C] + [11D] + [11E].
12A	Recharged Recycled Account - Beginning Balance	The beginning balance in each Recharged Recycled Account. This number carries forward from the ending balance in the previous period Assessment Package.
12B	Recharged Recycled Account - 0.07% Storage Loss	Beginning balance [12A] <times> -0.0007.
12C	Recharged Recycled Account - Transfers To / (From)	Total recharged recycled water credited to each Party for the year, as provided by IEUA. Also includes Desalter Replenishment Obligation transfers.
12D	Recharged Recycled Account - Transfer to ECO Account	Total of water transferred to the ECO Account, as shown on Page 11.1.
12E	Recharged Recycled Account - Ending Balance	The current balance in each Recharged Recycled account. [12A] + [12B] + [12C] + [12D].
12F	Quantified (Pre 7/1/2000) Account - Beginning Balance	The beginning balance in each Quantified Supplemental Account. This number carries forward from the ending balance in the previous period Assessment Package.
12G	Quantified (Pre 7/1/2000) Account - 0.07% Storage Loss	Beginning balance [12F] <times> -0.0007.
12H	Quantified (Pre 7/1/2000) Account - Transfers To / (From)	Total of water transferred to and from the Annual Account. Also includes Desalter Replenishment Obligation transfers.
12I	Quantified (Pre 7/1/2000) Account - Transfer to ECO Account	Total of water transferred to the ECO Account, as shown on Page 11.1.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
12J	Quantified (Pre 7/1/2000) Account - Ending Balance	The current balance in each Quantified Supplemental account. [12F] + [12G] + [12H] + [12I].
12K	New (Post 7/1/2000) Account - Beginning Balance	The beginning balance in each New Supplemental Account. This number carries forward from the ending balance in the previous period Assessment Package.
12L	New (Post 7/1/2000) Account - 0.07% Storage Loss	Beginning balance [12K] <times> -0.0007.
12M	New (Post 7/1/2000) Account - Transfers To / (From)	Total of water transferred to and from the Annual Account. Also includes Desalter Replenishment Obligation transfers.
12N	New (Post 7/1/2000) Account - Transfer to ECO Account	Total of water transferred to the ECO Account, as shown on Page 11.1.
12O	New (Post 7/1/2000) Account - Ending Balance	The current balance in each New Supplemental Account. [12K] + [12L] + [12M] + [12N].
12P	Combined - Ending Balance	The combined amount in all supplemental storage accounts [12E] + [12J] + [12O].
13A	Dedicated Replenishment - Beginning Balance	The beginning balances in each Dedicated Replenishment account. These numbers carry forward from the ending balances in the previous period Assessment Package.
13B	Dedicated Replenishment - Water Purchases	Where applicable, the total of water purchased by each Dedicated Replenishment account.
13C	Dedicated Replenishment - Transfers To	Where applicable, the total of water transferred to each Dedicated Replenishment account. Includes transfers from Exhibit "G" Section 10 Form A, and transfers from the Annual Account.
13D	Dedicated Replenishment - Transfers From	Total of water transferred from each Dedicated Replenishment account. The inverse amounts in this column goes to column [21D] on page 21.1.
13E	Dedicated Replenishment - Ending Balance	The current balances in each Dedicated Replenishment account. [13A] + [13B] + [13C] + [13D].
13F	Storage and Recovery - Beginning Balance	The beginning balance in the Storage and Recovery (DYY) Account. This number carries forward from the ending balance in the previous period Assessment Package.
13G	Storage and Recovery - Storage Loss	Beginning balance [13F] <times> -0.0007.
13H	Storage and Recovery - Transfers To	Total of water transferred to the Storage and Recovery Account ("puts").
13I	Storage and Recovery - Transfers From	Total of water transferred from the Storage and Recovery Account ("takes").
13J	Storage and Recovery - Ending Balance	The current balance in the Storage and Recovery Account. [13F] + [13G] + [13H] + [13I].
14A	Water Transactions - Assigned Rights	Total of assigned transactions for this period, including annual water transfers/leases between Appropriators and/or from Appropriators to Watermaster for replenishment purposes, and also the Exhibit "G" physical solution transfers from the Non-Ag Pool.
14B	Water Transactions - General Transfer	Total of water transfers between Parties for this period.
14C	Water Transactions - Transfers (To) / From ECO Account	Total of water transferred between the Annual Account and ECO Account.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
14D	Water Transactions - Transfers (To) Desalter Replenishment	Total of water transferred from the ECO Account to the Desalter Replenishment Account.
14E	Water Transactions - Total Water Transactions	Total water transactions. [14A]+ [14B] + [14C] + [14D]. This column is used to populate [10F].
15A	Prior Conversion	Prior Land Use Conversion in acre-feet.
15B	Conversion @ 1.3 af/ac - Acres	Converted parcels in acres at 1.3 acre-feet per acre.
15C	Conversion @ 1.3 af/ac - Acre-Feet	Converted parcels in acre-feet at 1.3 acre-feet per acre. [15B] <times> 1.3.
15D	Total Prior to Peace Agrmt Converted AF	Total Land Use Conversion in acre-feet prior to the Peace Agreement. [15A] + [15C].
15E	Conversion @ 2.0 af/ac - Acres	Converted parcels in acres at 2.0 acre-feet per acre.
15F	Conversion @ 2.0 af/ac - Acre-Feet	Converted parcels in acre-feet at 2.0 acre-feet per acre. [15E] <times> 2.0.
15G	Total Land Use Conversion Acre-Feet	Total Land Use Conversion in acre-feet for each Party. [15D] + [15F].
16A	% Share of Operating Safe Yield	The Party's yearly percentage of Operating Safe Yield. Copied from [10A].
16B	Reallocation of Agricultural Pool Safe Yield - Safe Yield Reduction	The Party's percent share of Operating Safe Yield [16A] multiplied by 9,000.
16C	Reallocation of Agricultural Pool Safe Yield - Land Use Conversions	Total land use conversions claimed on Page 15.1 (as verified by each Party on their Water Activity Report). Copied from [15G].
16D	Reallocation of Agricultural Pool Safe Yield - Early Transfer	The remaining Agricultural Pool Safe Yield (82,800 <minus> Agricultural Pool Production <minus> Safe Yield Reduction <minus> Land Use Conversion) multiplied by percent share of Operating Safe Yield [16A].
16E	Reallocation of Agricultural Pool Safe Yield - Total Ag Pool Reallocation	Each Party's Agricultural Pool Reallocation. [16B] + [16C] + [16D]. This column is used to populate [10E].
17A	Outstanding Obligation (AF)	The amount of obligation carried over from prior Assessment Package(s) that were not met due to various reasons, including but not limited to MWD not having replenishment water available to purchase.
17B	Fund Balance (\$)	The amount of money collected or owed for replenishment assessments from prior Assessment Packages(s).
17C	Outstanding Obligation (\$)	The amount of money that each Party owes or is credited based on current replenishment rate. [17A] <times> [CURRENT RATE] <minus> [17B].
17D	AF Production and Exchanges	Each Party's total production and exchanges. Copied from [10K].
17E	85/15 Producers	The total production and exchanges of 85/15 Producers only.
17F	Percent	The percentage of each 85/15 Producer's total production and exchanges [17E] divided by the sum of [17E].



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
17G	15%	If an 85/15 Producer, then the 85/15 Producers' total Outstanding Obligation (\$) at 15%, multiplied by their production and exchanges percentage. [17C] total of 85/15 Producers <times> 15% <times> [17F].
17H	85%	If an 85/15 Producer, then the Outstanding Obligation (\$) at 85%.
17I	100%	If not an 85/15 Producer, then the Outstanding Obligation (\$) at 100%.
17J	Total	The total CURO for the year. [17G] + [17H] + [17I].
18A	Desalter Production - Pre-Peace II Desalter Production	Production from the Pre-Peace II Desalter Wells.
18B	Desalter Production - Peace II Desalter Expansion Production	Production from the Peace II Desalter Expansion Wells.
18C	Desalter Production - Total	The combined production from all Desalter Wells. [18A] + [18B].
18D	Desalter Replenishment - Desalter (aka Kaiser) Account PIIA, 6.2 (a)(i)	Credit applied to the total Desalter Production from the Kaiser account.
18E	Desalter Replenishment - Paragraph 31 Settlement Agreements Dedication PIIA, 6.2(a)(ii)	Credit applied to the total Desalter Production from "dedication of water from the Overlying (Non-Agricultural) Pool Storage Account or from any contribution arising from an annual authorized Physical Solution Transfer in accordance with amended Exhibit G.
18F	Desalter Replenishment - "Leave Behind" Losses PIIA, 6.2(a)(iv)	Credit applied to the total Desalter Production from "any declared losses from storage in excess of actual losses enforced as a "Leave Behind".
18G	Desalter Replenishment - Safe Yield Contributed by Parties PIIA, 6.2(a)(v)	Credit applied to the total Desalter Production from "Safe Yield that may be contributed by the parties."
18H	Desalter Replenishment - Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi) - Allocation to Pre-Peace II Desalters	The 225,000 AF portion of the 400,000 AF Controlled Overdraft that was originally allocated to the Pre-Peace II Desalter production.
18I	Desalter Replenishment - Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi) - Allocation to All Desalters	The 175,000 AF portion of the 400,000 AF Controlled Overdraft that was originally allocated to the Peace II Desalter Expansion production but is now allocated to all Desalter production per set schedule.
18J	Desalter Replenishment - Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi) - Balance	The remaining balance of the 400,000 AF Controlled Overdraft.
18K	Desalter Replenishment - Appropriate Pool DRO Contribution PIIA, 6.2(b)(ii)	The 10,000 AF contribution to the Desalter Replenishment Obligation by the Appropriate Pool.
18L	Desalter Replenishment - Non-Ag OBMP Assessment (10% Haircut) PIIA, 6.2(b)(i)	The 10% of the Non-Agricultural Pool Safe Yield used to offset the total Desalter Replenishment Obligation beginning with production year 2016/2017.
18M	Remaining Desalter Replenishment Obligation PIIA, 6.2(b)(iii)	Total Desalter Production minus Desalter Replenishment. [18C] - [18D] - [18E] - [18F] - [18G] - [18H] - [18I] - [18K] - [18L].
19A	Percent of Operating Safe Yield	The Party's yearly percentage of Operating Safe Yield. Copied from [10A].
19B	Land Use Conversions	Total Land Use Conversion in acre-feet for each Party. Copied from [15G].
19C	Percent of Land Use Conversions	Each Party's pro rata share of Land Use Conversions [19B] from the total of [19B].



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
19D	85% DROC Based on Percent OSY	Each Party's share of the 10,000 AF Desalter Replenishment Obligation based on OSY. $10,000 \times 0.85$ [19A].
19E	15% DROC Based on Percent of LUC	Each Party's share of the 10,000 AF Desalter Replenishment Obligation based on Percent of Land Use Conversions. $10,000 \times 0.15$ [19C].
19F	Total Desalter Replenishment	Each Party's share of the 10,000 AF Desalter Replenishment Obligation. [19D] + [19E].
20A	Assigned Share of Operating Safe Yield	The Party's yearly volume of Operating Safe Yield. Copied from [10D].
20B	Physical Production Adjustment Calculation - Physical Production	Fiscal year physical production by each Party. Copied from [9A].
20C	Physical Production Adjustment Calculation - 50% of Voluntary Agreements with Ag	Total of water provided to Agricultural Pool Parties multiplied by 50%. [9B] $\times 0.50$.
20D	Physical Production Adjustment Calculation - Assignments with Non-Ag	Total of water provided to Non-Agricultural Pool Parties. Copied from [9C].
20E	Physical Production Adjustment Calculation - Storage and Recovery Programs	Total exchanges for the period (July 1 - June 30) including MZ1 forbearance and DYY deliveries (as reported to CBWM by IEUA and TVMWD and as verified by each Party on their Water Activity Report). Copied from [10J].
20F	Physical Production Adjustment Calculation - Other Adjustments	Total of water received from, or provided to, another Appropriator. Also includes production off-sets. Copied from [9D] but does not include production adjustments to prevent a negative annual production to a Party.
20G	Physical Production Adjustment Calculation - Total Adjusted Production	Each Party's Adjusted Physical Production. [20B] + [20C] + [20D] + [20E] + [20F].
20H	RDRO Calculation - Total Production and OSY Basis	The sum of each Party's Adjusted Physical Production and Assigned Share of Operating Safe Yield. [20A] + [20G].
20I	RDRO Calculation - Percentage	The percentage of each Party's Adjusted Physical Production and Assigned Share of Operating Safe Yield basis. [20H] divided by the sum of [20H].
20J	RDRO Calculation - Individual Party RDRO	Each Party's pro rata share of the Remaining Desalter Replenishment Obligation. [20I] \times Total RDRO.
21A	Desalter Replenishment Obligation in AF - Desalter Replenishment Obligation Contribution (DROC)	Each Party's share of the 10,000 AF Desalter Replenishment Obligation Contribution. Copied from [19F].
21B	Desalter Replenishment Obligation in AF - Remaining Desalter Replenishment Obligation (RDRO)	Each Party's pro rata share of the Remaining Desalter Replenishment Obligation. Copied from [20J].
21C	Desalter Replenishment Obligation in AF - Total Desalter Replenishment Obligation	The sum of Desalter Replenishment Obligation Contribution, and Remaining Desalter Replenishment Obligation. [21A] + [21B].
21D	Total DRO Fulfillment Activity - Transfer from Dedicated Replenishment Account	Total of water transferred from Desalter Dedicated Replenishment Account to satisfy the desalter replenishment obligation.
21E	Total DRO Fulfillment Activity - Transfer from Excess Carry Over Storage Account	Total of water transferred from Excess Carry Over Storage Account to satisfy the desalter replenishment obligation.
21F	Total DRO Fulfillment Activity - Transfer from Recharged Recycled Storage Account	Total of water transferred from Recharged Recycle Storage Account to satisfy the desalter replenishment obligation.
21G	Total DRO Fulfillment Activity - Transfer from Quantified Storage Account	Total of water transferred from Quantified Storage Account to satisfy the desalter replenishment obligation.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
21H	Total DRO Fulfillment Activity - Transfer from Post 7/1/2000 Storage Account	Total of water transferred from Post 7/1/2000 Storage Account to satisfy the desalter replenishment obligation.
21I	Total DRO Fulfillment Activity - Replenishment Water Purchase	Total of water purchased to satisfy the desalter replenishment obligation.
21J	Total DRO Fulfillment Activity - Total Transfers and Water Purchases	The sum of all transfers and purchases to satisfy the desalter replenishment obligation. [21D] + [21E] + [21F] + [21G] + [21H] + [21I].
21K	Assessments - Residual DRO (AF)	Total residual Desalter Replenishment Obligation after transfers and purchases. [21C] + [21J].
21L	Assessments - Assessments Due On Residual DRO (\$)	Total assessments due for Desalter Replenishment. [21K] <times> [Current Replenishment Rate]. This column is used to populate [8S].
26A	FY 2016/2017 Water Purchases - Purchased Water in AF - 20160623 - RO	The amount of water purchased to satisfy the accumulated replenishment obligation through the end of production year 2014/15. Water was delivered in October 2016.
26B	FY 2016/2017 Water Purchases - Purchased Water in AF - 20160623 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in October 2016.
26C	FY 2016/2017 Water Purchases - Purchased Water in AF - 20161216 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in December 2016.
26D	FY 2016/2017 Water Purchases - Purchased Water in AF - 20170418 - RO	The amount of water purchased to satisfy production year 2015/16 replenishment obligation. Water was delivered in April 2018.
26E	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 100%	The amount of water purchased subject to 100% RTS rate. This applies to: DRO water; RO water of non-85/15 Pool 3 producers; and RO water of Pool 2 producers. 1) Pool 3, 85/15 Ineligible: [26A] + [26B] + [26C] + [26D]. 2) Pool 3, 85/15 Eligible: [26B] + [26C]. 3) Pool 2: [26A] + [26D].
26F	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 85/15	The amount of water purchased subject to the 85/15 Rule. This applies to RO water of 85/15 Pool 3 producers. 1) Pool 3, 85/15 Eligible: [26A] + [26D].
26G	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF Total	Total water purchased by each Appropriative Pool or Non-Agricultural Pool Party. [26E] + [26F].
26H	FY 2016/2017 Water Purchases - 2015/16 Prod & Exch From 85/15 Producers - Acre-Feet	Total production and exchanges of 85/15 Producers from fiscal year 2015/16. This is the basis of the 85/15 Rule for water purchased in fiscal year 2016/17.
26I	FY 2016/2017 Water Purchases - 2015/16 Prod & Exch From 85/15 Producers - Percent	The percentage of each 85/15 Producer's total production and exchanges. [26H] divided by the sum of [26H].
26J	FY 2016/2017 Water Purchases - Year 6 RTS Charges - 15%	If an 85/15 Producer, then each 85/15 Producer's share of the total RTS charge of 85/15 eligible water. "Total RTS Charge" <divided by> "Total Water Purchased" <times> 0.15 <times> [26F] Total <times> [26I].
26K	FY 2016/2017 Water Purchases - Year 6 RTS Charges - 85%	If an 85/15 Producer, then their RTS charge of 85/15 eligible water at 85%. "Total RTS Charge" <divided by> "Total Water Purchased" <times> [26F] <times> 0.85.
26L	FY 2016/2017 Water Purchases - Year 6 RTS Charges - 100%	RTS charge on all water not subject to the 85/15 Rule. "Total RTS Charge" <divided by> "Total Water Purchased" <times> [26E].
26M	FY 2017/2018 Water Purchase - Purchased Water in AF - 20171211 - RO	The amount of water purchased to satisfy replenishment obligations through the end of production year 2014/15. Water was delivered in December 2017.



Assessment Year 2023-2024 (Production Year 2022-2023)

Assessment Package References and Definitions

Column	Title	Description
26N	FY 2017/2018 Water Purchase - Purchased Water in AF - 20171211 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in December 2017.
26O	FY 2017/2018 Water Purchase - 2016/17 Prod & Exch From 85/15 Producers - Acre-Feet	Total production and exchanges of 85/15 Producers from fiscal year 2016/17. This is the basis of the 85/15 Rule for water purchased in fiscal year 2017/18.
26P	FY 2017/2018 Water Purchase - 2016/17 Prod & Exch From 85/15 Producers - Percent	The percentage of each 85/15 Producer's total production and exchanges. [26O] divided by the sum of [26O].
26Q	FY 2017/2018 Water Purchase - Year 5 RTS Charges - 15%	If an 85/15 Producer, then each 85/15 Producer's share of the total RTS charge of 85/15 eligible water in [26M].
26R	FY 2017/2018 Water Purchase - Year 5 RTS Charges - 85%	If an 85/15 Producer, then their RTS charge of 85/15 eligible water in [26M] at 85%.
26S	FY 2017/2018 Water Purchase - Year 5 RTS Charges - 100%	RTS charge on all water in [26N] and water not subject to the 85/15 Rule in [26M].
26T	TOTAL RTS CHARGES	Total RTS Charge. [26J] + [26K] + [26L] + [26Q] + [26R] + [26S].

HISTORIC ASSESSMENTS PER ACRE-FOOT OF PRODUCTION

Assessment Year	Agricultural Pool ¹ (\$/AF)	Non-Ag Pool (\$/AF)	Appropriative Pool ² (\$/AF)	Gross Replenishment Water Rate (\$/AF)
77-78	0.29	0.32	0.42	
78-79	0.65	1.29	0.77	51.00
79-80	0.54	0.20	0.51	56.20
80-81	0.32	0.00	0.00	62.51
81-82	0.10	0.00	0.00	63.78
82-83	0.10	0.00	0.00	81.46
83-84	0.10	0.00	0.00	102.18
84-85	0.10	0.00	0.10	154.00
85-86	0.10	0.00	0.45	149.39
86-87	0.10	0.00	0.41	155.10
87-88	0.10	0.00	0.25	155.42
88-89	0.09	0.00	0.67	155.33
89-90	3.27	0.00	0.48	115.00
90-91	2.31	0.00	0.43	117.55
91-92	3.53	0.12	0.11	132.55
92-93	7.03	4.07	3.41	169.89
93-94	12.37	6.67	2.51	210.69
94-95	9.86	3.24	2.06	222.00
95-96	11.68	3.43	1.57	233.15
96-97	19.70	7.55	3.69	233.15
97-98	15.19	6.56	2.73	237.15
98-99	19.04	9.85	7.77	243.00
99-00	26.30	14.12	11.75	243.00
00-01	18.15	25.79	24.74	242.00
01-02	34.37	29.93	25.42	243.00
02-03	35.69	26.72	21.35	244.00
03-04	34.10	25.39	22.90	244.00
04-05	26.15	25.43	25.43	250.00
05-06	19.91	27.94	27.94	251.00
06-07	28.23	40.72	40.72	251.00
07-08	29.76	36.30	36.30	257.00
08-09	29.93	50.24	50.24	309.00
09-10	32.50	51.21	51.21	380.00
10-11	30.90	49.41	49.41	541.00
11-12	29.93	49.14	49.14	574.00
12-13	35.88	50.60	50.60	607.00
13-14	28.79	40.39	40.39	608.00
14-15	27.71	40.49	40.49	610.00
15-16	30.24	57.54	57.54	611.00
16-17	25.96	56.18	56.18	596.00
17-18	34.40	71.63	71.63	668.00
18-19	38.01	72.57	72.57	697.00
19-20	26.78	74.99	74.99	743.00
20-21	29.38	82.00	82.00	767.00
21-22	24.71	70.52	70.52	789.00
22-23	30.02	86.68	86.68	811.00
23-24	25.33	97.47	97.47	872.00

¹ \$/AF of water reallocated to the Appropriative Pool.

² Excludes amounts related to the debt service of the Recharge Improvement Project, and supplemental and replenishment water purchases.

SUMMARY BUDGET FISCAL YEAR 2022-23

	FY 2021/22 Approved Budget	FY 2021/22 Amended Budget	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	\$ Variance Amended vs. Amended
4000 Mutual Agency Revenue	\$ 177,430	\$ 177,430	\$ 181,866	\$ 181,866	\$ 4,436
4110 Appropriative Pool Assessments	6,758,475	7,222,032	9,029,425	9,733,346	2,511,314
4120 Non-Agricultural Pool Assessments	234,183	274,845	244,135	291,215	16,370
4730 Prorated Interest Income	106,125	106,125	35,550	35,550	(70,575)
4900 Miscellaneous Income	-	-	-	-	-
Total Income	7,276,213	7,780,432	9,490,976	10,241,976	2,461,544
Judgment Administration Expenses					
5900 Judgment Administration Costs	-	-	1,172,801	1,172,801	1,172,801
6010 Administration Salary Costs	1,208,557	1,208,557	644,096	644,096	(564,461)
6020 Office Building Expense	223,929	223,929	141,031	141,031	(82,898)
6030 Office Supplies & Equip.	36,350	36,350	42,950	42,950	6,600
6040 Postage & Printing Costs	37,460	37,460	38,255	38,255	795
6050 Information Services	173,398	173,398	177,624	177,624	4,226
6060 WM Special Contract Services	56,545	56,545	57,960	57,960	1,415
6070 Watermaster Legal Services	326,975	326,975	450,146	450,146	123,171
6080 Insurance Expense	46,797	46,797	48,743	48,743	1,946
6110 Dues and Subscriptions	38,815	38,815	41,475	41,475	2,660
6150 Field Supplies & Equipment	2,750	2,750	3,200	3,200	450
6170 Travel & Transportation	24,170	24,170	28,970	28,970	4,800
6190 Conferences & Seminars	40,800	40,800	42,678	42,678	1,878
6200 Advisory Committee Expenses	55,336	55,336	127,177	127,177	71,841
6300 Watermaster Board Expenses	190,149	190,149	281,328	281,328	91,179
8300 Appropriative Pool Administration	76,974	76,974	146,298	396,298	319,324
8400 Agricultural Pool Administration	69,411	69,411	145,438	395,438	326,027
8500 Non-Agricultural Pool Administration	57,746	57,746	134,930	175,930	118,184
9400 Depreciation Expense	-	-	-	-	-
9500 Allocated Administration Expenses	(465,442)	(465,442)	(390,992)	(390,992)	74,450
Total Judgment Administration Expenses	2,200,720	2,200,720	3,334,108	3,875,108	1,674,388
OBMP Expenses & Program Elements 1-9					
6900 Optimum Basin Mgmt Program	1,272,796	1,272,796	1,483,939	1,633,939	361,143
7101 Production Monitoring	102,740	102,740	-	-	(102,740)
7102 Meter Installation/Maintenance	16,567	16,567	-	-	(16,567)
7103 Groundwater Quality Monitoring	352,035	352,035	-	-	(352,035)
7104 Groundwater Level Monitoring	303,753	303,753	271,112	271,112	(32,641)
7105 Recharge Basin Water Quality Monitoring	-	-	-	-	-
7106 Water Level Sensors Install	-	-	-	-	-
7107 Ground Level Monitoring	258,038	258,038	-	-	(258,038)
7108 Hydraulic Control Monitoring Program	83,379	83,379	-	-	(83,379)
7109 Recharge & Well Monitoring Program	33,208	33,208	-	-	(33,208)
7110 Agriculture Production and Estimation	14,228	14,228	-	-	(14,228)
7111 Implementation of Data Collection and Management	20,158	20,158	-	-	(20,158)
7200 OBMP Pgm Element 2 - Comp Recharge	1,245,772	1,245,772	1,470,015	1,530,015	284,243
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	47,793	47,793	157,553	157,553	109,760
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	153,612	300,643	536,624	536,624	235,981
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	151,389	223,389	502,681	502,681	279,292
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	25,055	396,747	503,650	593,698	196,951
7700 Inactive Well Protection Program	500	500	-	-	(500)
7690 Recharge Improvement Debt & Projects	529,029	529,029	840,302	840,302	311,273
9501 Allocated Administration Expenses - OBMP	167,242	167,242	240,607	240,607	73,365
9502 Allocated Administration Expenses - PE 1-9	298,200	298,200	150,385	150,385	(147,815)
Total OBMP Expenses & Program Elements 1-9	5,075,493	5,666,216	6,156,868	6,456,916	790,699
Total Expenses	7,276,213	7,866,936	9,490,976	10,332,024	2,465,088
Net Ordinary Income	-	(86,504)	-	(90,048)	(3,544)
9900 To / (From) Reserves	-	(86,504)	-	(90,048)	(3,544)
Net Other Income	-	86,504	-	90,048	3,544
Net Income	\$ -	\$ -	\$ -	\$ -	\$ -

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Chino Basin Watermaster

Annual Financial Report

For the Fiscal Years Ended June 30, 2023 and 2022

“To manage the Chino Groundwater Basin in the most beneficial manner and to equitably administer and enforce the provisions of the Chino Basin Watermaster Judgment”

**Chino Basin Watermaster
Board of Directors as of June 30, 2023**

<u>Represents</u>	<u>Name</u>	<u>Title</u>
Agricultural	Paul Hofer	Member
Agricultural	Jeff Pierson	Vice-Chair
Non-Agricultural	Robert Bowcock	Member
Appropriative	James Curatalo	Chair
Appropriative	Manny Martinez	Member
Appropriative	Scott Burton	Member
Municipal	Steve Elie	Member
Municipal	Mike Gardner	Member
Municipal	Bob Kuhn	Secretary/Treasurer

The Watermaster Board serves at the direction of the San Bernardino County Superior Court (Case No. RCVRS 51010) and was re-appointed for a five-year term, effective January 2019 through January 25, 2024 (Court Order issued on January 2, 2019).

**Chino Basin Watermaster
9641 San Bernardino Road
Rancho Cucamonga, California 91730
(909) 484-3888
www.cbwm.org**

Chino Basin Watermaster

Annual Financial Report

For the Fiscal Years Ended June 30, 2023 and 2022

**Chino Basin Watermaster
Annual Financial Report
For the Fiscal Years Ended June 30, 2023 and 2022**

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Introductory Section



October 26, 2023

Chino Basin Watermaster Board

Introduction

It is our pleasure to submit the Annual Financial Report for the Chino Basin Watermaster (Watermaster) for the fiscal years ended June 30, 2023 and 2022, following guidelines set forth by the Governmental Accounting Standards Board. The Watermaster is ultimately responsible for both the accuracy of the data and the completeness and the fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the Watermaster's financial position and activities.

This report is organized into three sections: (1) Introductory, (2) Financial, and (3) Supplemental. The Introductory section offers general information about the Watermaster's organization and current Watermaster activities and reports on a summary of significant financial results. The Financial section includes the Independent Auditor's Report, Management's Discussion and Analysis of the Watermaster's basic financial statements, and the Watermaster's audited basic financial statements with accompanying Notes. The Supplemental section includes combining revenue and expense schedules.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative introduction, overview and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Watermaster's MD&A can be found immediately after the Independent Auditor's Report.

Watermaster Structure and Leadership

The Chino Basin Watermaster ("Watermaster") was established under a judgment entered in Superior Court of the State of California for the County of San Bernardino as a result of Case No. RCVRS 51010 (formerly Case No. SCV 164327) entitled "Chino Basin Municipal Water District v. City of Chino, et al.", signed by the Honorable Judge Howard B. Weiner on January 27, 1978. The effective date of this Judgment for accounting and operations was July 1, 1977. Under the Judgment, three Pool committees were formed: (1) Overlying (Agricultural) Pool which includes the State of California and all producers of water for overlying uses other than industrial or commercial purposes; (2) Overlying (Non-Agricultural) Pool which represents producers of water for overlying industrial or commercial purposes; and (3) Appropriative Pool which represents cities, special districts, other public or private entities and utilities. The three Pools act together to form the "Advisory Committee". Pursuant to the Judgment, the Chino Basin Municipal Water District (CBMWD) five-member Watermaster Board Members was initially appointed as "Watermaster". Pursuant to a recommendation of the Advisory Committee, the Honorable J. Michael Gunn appointed a nine-member board as Watermaster on February 19, 1998.

Watermaster Structure and Leadership, continued

The General Manager administers the day-to-day operations of the Watermaster in accordance with policies and procedures established by the Board. The Watermaster staff includes eleven regular, full-time employees. Each of the Watermaster's three Pools, the Advisory Committee, and the Board meet monthly.

Watermaster Mission and Services

Chino Basin Watermaster's mission is "To manage the Chino Groundwater Basin in the most beneficial manner and to equitably administer and enforce the provisions of the Chino Basin Watermaster Judgment", Case No. RCVRS 51010 (formerly Case No. SCV 164327). The Watermaster provides the Chino Groundwater Basin service area with services which primarily include: accounting for water appropriations and components of acre footage of stored water by agency, purchase of replenishment water, groundwater monitoring and implementation of special projects. The Watermaster is progressively and actively implementing the Basin's Optimum Basin Management Program Update (OBMPU) which includes extensive monitoring, further developing recharge capabilities, storage and recovery programs, managing salt loads, developing new yield such as reclaimed and storm water recharge and continuing to work with other agencies and entities to enhance this significant natural resource. In 2019, Watermaster started to update the OBMP which was originally adopted in 2000. The updated OBMP will provide a foundation for the next 20 years to enhance Basin water supplies, to protect and enhance water quality, and enhance Basin management. After an intensive stakeholder engagement process, the Watermaster Board adopted the 2020 OBMP on October 22, 2020. Work is presently under way to complete the subsequent Environmental Impact Report (EIR) for which our partner, the Inland Empire Utilities Agency (IEUA), is the lead agency. The final document is expected to be finalized in late 2023.

Watermaster expenditures are allocated to the pools based on the prior year's production volume (or the same percentage used to set the annual assessments).

Economic Condition and Outlook

The Watermaster's office is located in the City of Rancho Cucamonga in San Bernardino County which has experienced tempered economic growth within the region. The economic outlook for the Southern California region is one of cautious growth.

Internal Control Structure

Watermaster management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the Watermaster are protected from loss, theft or misuse. The internal control structure also ensures adequate accounting data that is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The Watermaster's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Control

The Advisory Committee annually approves, and the Board annually adopts an operating budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the Watermaster's enterprise operations. The budget and reporting treatment applied to the Watermaster is consistent with the accrual basis of accounting and the financial statement basis.

Investment Policy

The Board has adopted an investment policy that conforms to state law, Watermaster’s ordinance and resolutions, prudent money management, and the “prudent person” standards. The objectives of the Investment Policy are safety, liquidity and yield. Watermaster funds are invested in the State Treasurer’s Local Agency Investment Fund and an institutional checking account.

Water Rates and Watermaster Revenues

The Judgment prescribes Watermaster’s authority and specifies classes of water production assessments to be used to fund certain activities. Those assessment categories are: Administration, Optimum Basin Management Program, Special Projects, and Replenishment. Each class of assessment has a prescribed purpose and water production base. Assessment revenue is Watermaster’s principal source of income.

Audit and Financial Reporting

State Law requires the Watermaster to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of C.J. Brown & Company CPAs – An Accountancy Corporation, has conducted the audit of the Watermaster’s financial statements. Their unmodified Independent Auditor’s Report appears in the Financial Section.

Other References

More information is contained in the Management’s Discussion and Analysis and the Notes to the Basic Financial Statements found in the Financial Section of the report.

Acknowledgements

Preparation of this report was accomplished by the combined efforts of Watermaster staff. We appreciate the dedicated efforts and professionalism that these staff members contribute to the Watermaster. We would also like to thank the members of the Board for their continued support in planning and implementation of the Chino Basin Watermaster’s fiscal policies.

Respectfully submitted,

Peter Kavounas, P.E.
General Manager

Anna T. Nelson
Director of Administration

Financial Section



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Independent Auditor's Report

Watermaster Board Members
Chino Basin Watermaster
Rancho Cucamonga, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the Chino Basin Watermaster (Watermaster) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Watermaster's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Watermaster, as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Watermaster's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audits of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Watermaster's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Watermaster's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis-of-Matter

Adjustments of Net Position

As discussed in Note 10 to the financial statements, the Watermaster has adopted the provisions of GASB Statement No. 87 – Leases. As a result, the Watermaster has restated its net position to reflect the effects of the change in accounting policy. Our opinion is not modified with respect to this matter.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 8 through 12 and the required supplementary information on pages 44 through 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Watermaster's basic financial statements. The combining schedules of revenue, expenses, and changes in net position on pages 48 and 49, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining schedules of revenue, expenses, and changes in net position are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section on pages 1 through 3 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023, on our consideration of the Watermaster's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Watermaster's internal control over financial reporting and compliance. This report can be found on pages 50 and 51.

C.J. Brown & Company, CPAs

C.J. Brown & Company CPAs
Cypress, California
October 26, 2023

Chino Basin Watermaster
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2023 and 2022

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Chino Basin Watermaster (Watermaster) provides an introduction to the financial statements of the Watermaster for the fiscal years ended June 30, 2023 and 2022. We encourage readers to consider the information presented here with additional information that we have furnished in conjunction with the transmittal letter in the Introductory Section and with the accompanying basic financial statements and related notes, which follow this section.

Financial Highlights

- In 2023, the Watermaster's net position increased by 22.07% or \$2,354,561 to \$13,024,484 as a result of ongoing operations. In 2022, the Watermaster's net position increased by 18.50% or \$1,665,936 to \$10,669,923 as a result of ongoing operations. Please see Note 10 for further discussion.
- In 2023, the Watermaster's operating revenues decreased by 2.79% or \$307,737 to \$10,732,003. The Watermaster's operating revenues increased by 0.62% or \$68,127 to \$11,039,740 in 2022.
- In 2023, the Watermaster's non-operating revenues increased by 100.00% or \$340,969 to \$340,969. The Watermaster's non-operating revenues decreased by 100.00% or \$7,700 to \$0 in 2022.
- In 2023, the Watermaster's operating expenses decreased by 3.09% or \$267,312 to \$8,396,569. The Watermaster's operating expenses decreased by 9.96% or \$958,099 to \$8,663,881 in 2022.
- In 2023, the Watermaster's non-operating expenses decreased 68.69% or \$390,566 to \$178,000. The Watermaster's non-operating expenses increased 129.75% or \$321,099 to \$568,566 in 2022.

Required Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the Watermaster using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the Watermaster's investments in resources (assets), deferred outflows of resources, obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the Watermaster and assessing the liquidity and financial flexibility of the Watermaster. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the Watermaster's operations over the past year and can be used to determine if the Watermaster has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the Watermaster's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the Watermaster

One of the most important questions asked about the Watermaster's finances is, "Is the Watermaster better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the Watermaster in a way that helps answer this question.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Financial Analysis of the Watermaster, continued

These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the Watermaster's *net position* and changes in it. You can think of the Watermaster's net position – assets and deferred outflow of resources, less liabilities and deferred inflows of resources – as one way to measure the Watermaster's financial health, or *financial position*. Over time, *increases or decreases* in an organization's net position is one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning, and new or changed government legislation, such as changes in federal and state water quality standards. The Watermaster is funded on a year-by-year basis through a court-mandated process.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 17 through 43.

Statements of Net Position

Condensed Statements of Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>As Restated 2021</u>	<u>Change</u>
Assets:					
Current assets	\$ 15,417,627	13,281,715	2,135,912	11,455,581	1,826,134
Capital assets, net	196,878	323,330	(126,452)	377,248	(53,918)
Total assets	<u>15,614,505</u>	<u>13,605,045</u>	<u>2,009,460</u>	<u>11,832,829</u>	<u>1,772,216</u>
Deferred outflows of resources	<u>863,919</u>	<u>431,688</u>	<u>432,231</u>	<u>471,937</u>	<u>(40,249)</u>
Liabilities:					
Current liabilities	702,349	1,018,738	(316,389)	931,421	87,317
Non-current liabilities	2,617,335	1,669,164	948,171	2,333,374	(664,210)
Total liabilities	<u>3,319,684</u>	<u>2,687,902</u>	<u>631,782</u>	<u>3,264,795</u>	<u>(576,893)</u>
Deferred inflows of resources	<u>134,256</u>	<u>678,908</u>	<u>(544,652)</u>	<u>9,861</u>	<u>669,047</u>
Net position:					
Net investment in capital assets	196,878	323,330	(126,452)	377,248	(53,918)
Unrestricted	12,827,606	10,346,593	2,481,013	8,625,894	1,720,699
Total net position	<u>\$ 13,024,484</u>	<u>10,669,923</u>	<u>2,354,561</u>	<u>9,003,987</u>	<u>1,665,936</u>

As noted earlier, net position may serve over time as a useful indicator of an organization's financial position. In the case of the Watermaster, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$13,024,484 and \$10,669,923 as of June 30, 2023 and 2022, respectively.

Compared to prior year, net position of the Watermaster increased 22.07% or \$2,354,561. The Watermaster's total net position is made up of three components: (1) net investment in capital assets, (2) restricted, and (3) unrestricted.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Statements of Net Position, continued

A portion of the Watermaster's net position, 1.51% and 3.03%, as of June 30, 2023 and 2022, respectively, reflects the Watermaster's investment in capital assets (net of accumulated depreciation) less any related debt (where applicable) used to acquire those assets that is still outstanding. The Watermaster uses these capital assets to provide services to customers within the Watermaster's service area; consequently, these assets are not available for future spending.

At the end of fiscal years 2023 and 2022, the Watermaster reflected a positive balance in its unrestricted net position of \$12,827,606 and \$10,346,593, respectively, that may be utilized in future years. See note 11 for further discussion.

Statements of Revenues, Expenses, and Changes in Net Position

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>As Restated 2021</u>	<u>Change</u>
Revenues:					
Operating revenues	\$ 10,732,003	11,039,740	(307,737)	10,971,613	68,127
Non-operating revenues	<u>340,969</u>	<u>-</u>	<u>340,969</u>	<u>7,700</u>	<u>(7,700)</u>
Total revenues	<u>11,072,972</u>	<u>11,039,740</u>	<u>33,232</u>	<u>10,979,313</u>	<u>60,427</u>
Expenses:					
Operating expense	8,396,569	8,663,881	(267,312)	9,621,980	(958,099)
Depreciation	143,842	141,357	2,485	128,867	12,490
Non-operating expense	<u>178,000</u>	<u>568,566</u>	<u>(390,566)</u>	<u>247,467</u>	<u>321,099</u>
Total expenses	<u>8,718,411</u>	<u>9,373,804</u>	<u>(655,393)</u>	<u>9,998,314</u>	<u>(624,510)</u>
Changes in net position	2,354,561	1,665,936	688,625	980,999	684,937
Net position, beginning of period	<u>10,669,923</u>	<u>9,003,987</u>	<u>1,665,936</u>	<u>8,022,988</u>	<u>980,999</u>
Net position, end of period	<u>\$ 13,024,484</u>	<u>10,669,923</u>	<u>2,354,561</u>	<u>9,003,987</u>	<u>1,665,936</u>

The statements of revenues, expenses, and changes of net position show how the Watermaster's net position changed during the fiscal years. In the case of the Watermaster, net position increased by 22.07% or \$2,354,561 to \$13,024,484 as a result of ongoing operations for the year ended June 30, 2023; and net position increased by 18.50% or \$1,665,936 to \$10,669,923 as a result of ongoing operations for the year ended June 30, 2022. In 2022, net position was restated due to the implementation of *GASB Statement No. 87*.

A closer examination of the sources of changes in net position reveals that:

In 2023, the Watermaster's total revenues increased 0.30% or \$33,232 to \$11,072,972. The Watermaster's operating revenues decreased by 2.79% or \$307,737 to \$10,732,003, due primarily to a decrease of \$1,376,213 in replenishment water revenue, which was offset by an increase of \$1,056,511 in administrative assessments. The Watermaster's non-operating revenues increased by 100.00% or \$340,969 to \$340,969, due to an increase in investment earnings, net of a year-end fair value adjustment for LAIF in the amount \$123,794.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Statements of Revenues, Expenses, and Changes in Net Position, continued

In 2022, the Watermaster's total revenues increased 0.55% or \$60,427 to \$11,039,740. The Watermaster's operating revenues increased 0.62% or \$68,127 to \$11,039,740, due primarily to an increase of \$198,139 in replenishment water revenue, offset by a decrease of \$134,842 in administrative assessments. The Watermaster's non-operating revenues decreased by 100.00% or \$7,700 to \$0.

In 2023, the Watermaster's total expenses decreased 6.99% or \$655,393 to \$8,718,411. The Watermaster's operating expenses decreased by 3.09% or \$267,312 to \$8,396,569, due primarily to a decrease of \$1,213,781 in optimum basin management plan, which was offset by increases of \$687,022 in Watermaster administration, and \$278,982 in groundwater replenishment and other water purchases. The Watermaster's non-operating expenses decreased 68.69% or \$390,566 to \$178,000, primarily due to decreases of \$285,334 in reserve distribution expense.

In 2022, the Watermaster's total expenses decreased 6.25% or \$624,510 to \$9,373,804. The Watermaster's operating expenses decreased by 9.96% or \$958,099 to \$8,663,881, due primarily to decreases of \$1,476,332 in groundwater replenishment and other water purchases, \$299,501 in pool, advisory, and board administration and \$37,515 in Watermaster administration, which were offset by an increase of \$855,249 in optimum basin management plan. The Watermaster's non-operating expenses increased 129.75% or \$321,099 to \$568,566, primarily due to increases of \$222,883 in reserve distribution expense and \$108,290 in investment expense, net due to year-end fair value adjustments as compared to the prior year in the amount of \$143,111.

Capital Asset Administration

At the end of fiscal years 2023 and 2022, the Watermaster's investment in capital assets amounted to \$196,878 and \$323,330 (net of accumulated depreciation and amortization), respectively. This investment in capital assets includes leasehold improvements, office equipment, vehicles, leased building, and leased equipment. The capital assets of the Watermaster are more fully analyzed in note 3 to the basic financial statements.

Changes in capital assets in 2023 were as follows:

	<u>Balance</u> <u>2022</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance</u> <u>2023</u>
Capital assets:				
Depreciable assets	\$ 843,801	17,390	-	861,191
Accumulated depreciation	(520,471)	(143,842)	-	(664,313)
Total capital assets	<u>\$ 323,330</u>	<u>(126,452)</u>	<u>-</u>	<u>196,878</u>

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Capital Asset Administration, continued

Changes in capital assets in 2022 were as follows:

	<u>As Restated Balance 2021</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>As Restated Balance 2022</u>
Capital assets:				
Depreciable assets	\$ 756,362	87,439	-	843,801
Accumulated depreciation	<u>(379,114)</u>	<u>(141,357)</u>	<u>-</u>	<u>(520,471)</u>
Total capital assets	\$ <u>377,248</u>	<u>(53,918)</u>	<u>-</u>	<u>323,330</u>

Conditions Affecting Current Financial Position

Management is unaware of any conditions, which could have a significant impact on the Watermaster's current financial position, net position, or operating results in terms of past, present, and future.

Requests for Information

This financial report is designed to provide the Watermaster's present users, including funding sources, customers, stakeholders, and other interested parties with a general overview of the Watermaster's finances and to demonstrate Watermaster's accountability with an overview of Watermaster's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Watermaster's Director of Administration, Anna Nelson, at Chino Basin Watermaster, 9641 San Bernardino Road, Rancho Cucamonga, CA 91730 or (909) 484-3888.

Basic Financial Statements

**Chino Basin Watermaster
Statements of Net Position
June 30, 2023 and 2022**

	2023	2022
Current assets:		
Cash and cash equivalents (note 2)	\$ 13,717,687	11,742,546
Accounts receivable	1,573,756	1,489,462
Accrued interest receivable	74,400	22,493
Prepaid expenses and other current assets	51,784	27,214
Total current assets	15,417,627	13,281,715
Non-current assets:		
Capital assets, net (note 3)	196,878	323,330
Total non-current assets	196,878	323,330
Total assets	15,614,505	13,605,045
Deferred outflows of resources:		
Deferred OPEB outflows (note 6)	77,612	27,713
Deferred pension outflows (note 7)	786,307	403,975
Total deferred outflows of resources	863,919	431,688
Current liabilities:		
Accounts payable and accrued expenses	544,336	773,061
Accrued salaries and benefits	33,003	24,988
Long-term liabilities – due within one year:		
Compensated absences (note 4)	108,890	109,610
Leases payable (note 5)	16,120	111,079
Total current liabilities	702,349	1,018,738
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 4)	202,224	203,561
Leases payable (note 5)	35,689	51,809
Net OPEB liability (note 6)	269,751	327,097
Net pension liability (note 7)	1,720,196	776,209
Employee compensation plan (note 8)	389,475	310,488
Total non-current liabilities	2,617,335	1,669,164
Total liabilities	3,319,684	2,687,902
Deferred inflows of resources:		
Deferred OPEB inflows (note 6)	124,530	1,316
Deferred pension inflows (note 7)	9,726	677,592
Total deferred inflows of resources	134,256	678,908
Net position: (note 11)		
Net investment in capital assets	196,878	323,330
Unrestricted	12,827,606	10,346,593
Total net position	\$ 13,024,484	10,669,923

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating revenues:		
Administrative assessments	\$ 10,224,632	9,168,121
Replenishment water revenue	317,476	1,693,689
Other revenue	189,895	177,930
Total operating revenue	10,732,003	11,039,740
Operating expenses:		
Groundwater replenishment and other water purchases	314,012	35,030
Optimum basin management plan	4,132,948	5,346,729
Watermaster administration	3,123,736	2,436,714
Pool, advisory, and board administration	825,873	845,408
Total operating expense	8,396,569	8,663,881
Operating income before depreciation	2,335,434	2,375,859
Depreciation expense	(143,842)	(141,357)
Operating income	2,191,592	2,234,502
Non-operating revenue (expense):		
Reserve distribution	(177,379)	(462,713)
Interest expense	(621)	(5,263)
Investment returns	340,969	(100,590)
Total non-operating revenue (expense), net	162,969	(568,566)
Changes in net position	2,354,561	1,665,936
Net position, beginning of period (note 10)	10,669,923	9,003,987
Net position, end of period	\$ 13,024,484	10,669,923

See accompanying notes to the basic financial statements

**Chino Basin Watermaster
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2023 and 2022**

	2023	2022
Cash flows from operating activities:		
Receipts from stakeholders	\$ 10,647,709	10,114,093
Payments to employees for salaries and wages	(1,743,601)	(1,398,422)
Payments to vendors for materials and services	(6,911,560)	(7,043,611)
Net cash provided by operating activities	1,992,548	1,672,060
Cash flows from non-capital financing activities:		
Payments for non-operating expenses	(177,379)	(462,713)
Net cash used in non-capital financing activities	(177,379)	(462,713)
Cash flows from capital financing activities:		
Acquisition of capital assets	(17,390)	(87,439)
Principal paid on capital lease payables	(111,079)	(102,830)
Interest paid on capital lease payables	(621)	(5,263)
Net cash used in capital financing activities	(129,090)	(195,532)
Cash flows from investing activities:		
Investment returns	289,062	(114,114)
Net cash provided by (used in) investing activities	289,062	(114,114)
Net increase in cash and cash equivalents	1,975,141	899,701
Cash and cash equivalents, beginning of year	11,742,546	10,842,845
Cash and cash equivalents, end of year	\$ 13,717,687	11,742,546

Continued on next page

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Cash Flows, continued
For the Fiscal Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ <u>2,191,592</u>	<u>2,234,502</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	143,842	141,357
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:		
(Increase) decrease in assets and deferred outflows of resources:		
Accounts receivable	(84,294)	(925,647)
Prepaid expenses and other current assets	(24,570)	12,738
Deferred outflows of resources	(432,231)	40,249
Increase (decrease) in liabilities and deferred inflows of resources:		
Accounts payable and accrued expense	(228,725)	103,027
Accrued salaries and benefits	8,015	(39,455)
Compensated absences	(2,057)	44,275
Total OPEB liability	(57,346)	10,118
Net pension liability	943,987	(655,148)
Employee compensation plan	78,987	63,120
Deferred inflows of resources	<u>(544,652)</u>	<u>642,924</u>
Total adjustments	<u>(199,044)</u>	<u>(562,442)</u>
Net cash provided by operating activities	<u>\$ 1,992,548</u>	<u>1,672,060</u>

See accompanying notes to the basic financial statements

**Chino Basin Watermaster
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2023 and 2022**

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Chino Basin Watermaster (“Watermaster”) was established under a judgment entered in the Superior Court of the State of California for the County of San Bernardino as a result of Case No. RCV 51010 (formerly Case No. SCV 164327) entitled “Chino Basin Municipal Water District v. City of Chino, et al.”, signed by the Honorable Judge Howard B. Weiner on January 27, 1978. The effective date of this Judgment for accounting and operations was July 1, 1977.

Pursuant to the Judgment, the Chino Basin Municipal Water District (CBMWD) five-member Board of Directors was initially appointed as “Watermaster”. Their term of appointment as Watermaster was for five years, and the Court, by subsequent orders, provided for successive terms, or for a successor Watermaster. Pursuant to a recommendation of the Advisory Committee, the Honorable J. Michael Gunn appointed a nine-member board as Watermaster on September 28, 2000.

Under the Judgment, three Pool committees were formed: (1) Overlying (Agricultural) Pool which includes the State of California and all producers of water for overlying uses other than industrial or commercial purposes; (2) Overlying (Non-Agricultural) Pool which represents producers of water for overlying industrial or commercial purposes; and (3) Appropriative Pool which represents cities, districts, other public or private entities, and utilities. The three Pool committees act together to form the “Advisory Committee.”

The Watermaster provides the Chino Groundwater Basin service area with services which primarily include: Accounting for water appropriations and components of acre-footage of stored water by agency, purchase of replenishment water, groundwater monitoring, and implementation of special projects.

Watermaster expenditures are allocated to the pools based on the prior year’s production volume (or the same percentage used to set the annual assessments). Allocations for fiscal year 2022-2023 expenses are based on the 2021-2022 production volume.

<u>Production volume</u>	<u>Fiscal Year 2023</u>		<u>Fiscal Year 2022</u>	
	<u>Acre Feet</u>	<u>Percentage</u>	<u>Acre Feet</u>	<u>Percentage</u>
Appropriative Pool	68,788	77.41%	75,398	75.61%
Agricultural Pool	17,082	19.22%	21,304	21.36%
Non-agricultural Pool	2,995	3.37%	3,014	3.02%
Total production volume	<u>88,865</u>	<u>100.00%</u>	<u>99,716</u>	<u>100.00%</u>

The Agricultural Pool members ratified an agreement with the Appropriative Pool at their meeting of June 16, 1988, wherein the Appropriative Pool assumes Agricultural Pool administrative expenses and special project cost allocations in exchange for an accelerated transfer of un-pumped agricultural water to the Appropriative Pool. In addition, the Agricultural Pool transferred all pool administrative reserves at June 30, 1988, to the Appropriative Pool effective July 1, 1988.

In July of 2000, the principal parties in the Basin signed an agreement, known as the Peace Agreement, which among other things formalized the commitment of the Basin parties to implement an Optimum Basin Management Program. The Peace Agreement was signed by all the parties, and the Court has approved the agreement and ordered the Watermaster to proceed in accordance with the terms of the agreement. The Court has approved revisions to the Chino Basin Watermaster Rules and Regulations.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus

The Watermaster reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Watermaster is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants, and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as replenishment water revenues and groundwater replenishment, result from exchange transactions associated with the principal activity of the Watermaster. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

C. Financial Reporting

The Watermaster's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Watermaster solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the Watermaster's proprietary fund.

The Watermaster has adopted the following GASB pronouncements in the current year:

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2021; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

C. Financial Reporting, continued

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

1. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows, and disclosures of contingent assets, deferred outflows, liabilities, and deferred inflows at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all the Watermaster’s cash is invested in interest-bearing accounts. The Watermaster considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

3. Investments

The Watermaster has adopted an investment policy directing the General Manager to invest and reinvest funds subject to the provisions of the Watermaster's Investment Policy and the ongoing review and control of the Watermaster and the Watermaster Advisory Committee in accordance with California Government Code section 53600.

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Accounts Receivable and Allowance for Uncollectible Accounts

The Watermaster extends credit to customers in the normal course of operations. Management has determined that all amounts are considered collectable. As a result, the Watermaster has not recorded an allowance for doubtful accounts as of June 30, 2023 and 2022, respectively.

5. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

6. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

Computer equipment and software	5 years
Office furniture and fixtures	7 years
Leasehold improvements	10 years
Automotive equipment	7 years

Leased assets are amortized on a straight-line basis over the life of the lease term.

7. Deferred Outflows of Resources

The statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents the consumption of net assets applicable to future periods and, therefore, will not be recognized as an outflow of resources (expenditure) until that time. The Watermaster has the following items that qualify for reporting in this category:

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

7. Deferred Outflows of Resources, continued

Post-Employment Benefits Other Than Pensions (OPEB)

- Deferred outflow for the net change in assumptions which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with post-employment benefits through the Plan.
- Deferred outflow which is equal to the employer contributions made after the measurement date of the total OPEB liability. This amount will be amortized-in-full against the total OPEB liability in the next fiscal year.

Pensions

- Deferred outflow which is equal to the employer contributions made after the measurement date of the net pension liability. This amount will be amortized-in-full against the net pension liability in the next fiscal year.
- Deferred outflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.
- Deferred outflow for the net difference in actual and proportionate share of employer contribution which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.
- Deferred outflow for the net adjustment due to the changes in proportions of the net pension liability which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.

8. Compensated Absences

The Watermaster's policy is to permit eligible employees to accumulate earned vacation up to a total of 320 hours. Employees may receive pay in lieu of using vacation for up to one-half of their annual vacation accrual if: (1) within the prior twelve months, the employee has used vacation in an amount equal to at least half of their annual vacation accrual rate; and (2) the employee has a minimum remaining accrued vacation balance of at least 40 hours. Eligible employees accrue and accumulate sick leave based on Watermaster policy. Twice a year, employees may buy-back accrued sick leave at 50% of their current pay provided that at least 480 hours of accrued sick leave remain after the cash-out. Upon termination of employment, employees are paid all unused vacation. Unused sick time is paid out based on Watermaster policy.

9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Watermaster's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

9. Pensions, continued

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation Dates: June 30, 2021 and 2020
- Measurement Dates: June 30, 2022 and 2021
- Measurement Periods: July 1, 2021 to June 30, 2022 and July 1, 2020 to June 30, 2021

10. Deferred Inflows of Resources

The statements of net position will sometimes report a separate section for deferred inflows of resources. This financial statement element, deferred inflows of resources, represents an acquisition of net assets applicable to future periods and, therefore, will not be recognized as an inflow of resources (revenue) until that time. The Watermaster has the following items that qualify for reporting in this category:

Post-Employment Benefits Other Than Pensions (OPEB)

- Deferred inflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with post-employment benefits through the Plan.

Pensions

- Deferred inflow for the net difference in projected and actual earnings on investments of the pension plan fiduciary net position. This amount is amortized over a 5-year period.

11. Water Production Assessments

Water Production Assessment categories include Administration, Optimum Basin Management Program, Special Projects, and Water Replenishment. Assessments are billed on a yearly basis.

12. Budgetary Policies

The Watermaster adopts an annual operational budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

13. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net investment in capital assets** – This component of net position consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted** – This component of net position consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- **Unrestricted** – This component of net position consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net *investment in capital assets* or *restricted* components of net position.

(2) Cash and Investments

Cash and investments as of June 30 are classified in the accompanying financial statements as follows:

	2022	2021
Cash and investments	\$ 13,717,687	11,742,546
Total cash and investments	\$ 13,717,687	11,742,546

Cash and investments as of June 30 consist of the following:

	2022	2021
Cash on hand	\$ 500	500
Deposits with financial institutions	604,495	769,406
California CLASS Investment Pool	5,076,824	-
Local Agency Investment Fund (LAIF)	8,035,868	10,972,640
Total cash and investments	\$ 13,717,687	11,742,546

As of June 30, Watermaster’s authorized deposits had the following maturities:

	2022	2021
Deposits held with the California CLASS Investment Pool	76 days	-
Deposits held with the California Local Agency Investment Fund (LAIF)	260 days	311 days

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Investments, continued

Investments Authorized by the California Government Code and the Watermaster’s Investment Policy

The table below identifies the investment types that are authorized by the Watermaster in accordance with the California Government Code (or the Watermaster’s investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the Watermaster’s investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations - CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Collateralize Bank Deposits	5 years	None	None
Corporate debt - Short and Long Term	5 years	None	None
Commercial Paper - Pooled Funds	270 days	40% of the	10%
Commercial Paper - Non-Pooled Funds	270 days	District's	
Repurchase agreements	1 year	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

Investment in California State Investment Pool

The Watermaster is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 and is under the management of the Treasurer of the State of California with oversight provided by the Local Agency Investment Advisory Board. The fair value of the Watermaster’s investment in this pool is reported in the accompanying financial statements at amounts based upon the Watermaster’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the Watermaster’s deposits with the bank in accordance with the Code.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification, and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

Investment in California CLASS

The Watermaster is a voluntary participant in the California CLASS (CLASS) that is regulated by the California Government Code Section 16429 and is a Joint Powers Authority investment pool that provides the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law with the primary objectives of offering Participants safety, daily, and next day liquidity, and optimized returns.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Investments, continued

Investment in California CLASS, continued

The fair value of the Watermaster's investment in this pool is reported in the accompanying financial statements at amounts based upon the Watermaster's pro-rata share of the fair value provided by CLASS for the entire CLASS portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the CLASS, which are recorded on an amortized cost basis. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the Watermaster's deposits with the bank in accordance with the Code.

Custodial Credit Risk

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the Watermaster's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure Watermaster deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2023 and 2022, bank balances are federally insured up to \$250,000 and the remaining balance is collateralized in accordance with the Code.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Watermaster manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide for cash flow requirements and liquidity needed for operations.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, LAIF is not rated.

Concentration of Credit Risk

The Watermaster's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for U.S. Treasury securities, mutual funds, and external investment pools) that represented 5% or more of total Watermaster's investment at June 30, 2023 and 2022.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(3) Capital Assets

Changes in capital assets for 2023 were as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance 2023</u>
Depreciable and leased assets:				
Computer equipment	\$ 37,703	-	-	37,703
Furniture and fixtures	206,560	17,390	-	223,950
Leasehold improvements	23,443	-	-	23,443
Vehicles and equipment	114,668	-	-	114,668
Leased building	355,479	-	-	355,479
Leased equipment	105,948	-	-	105,948
Total depreciable and leased assets	<u>843,801</u>	<u>17,390</u>	<u>-</u>	<u>861,191</u>
Accumulated depreciation and amortization:				
Computer equipment	(37,704)	-	-	(37,704)
Furniture and fixtures	(71,597)	(29,909)	-	(101,506)
Leasehold improvements	(23,443)	-	-	(23,443)
Vehicles and equipment	(80,239)	(11,437)	-	(91,676)
Leased building	(255,945)	(85,315)	-	(341,260)
Leased equipment	(51,543)	(17,181)	-	(68,724)
Total accumulated depreciation and amortization	<u>(520,471)</u>	<u>(143,842)</u>	<u>-</u>	<u>(664,313)</u>
Total capital assets, net	<u>\$ 323,330</u>			<u>196,878</u>

In fiscal year 2023, major depreciable capital asset additions consist of furniture and fixtures.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(3) Capital Assets, continued

Changes in capital assets for 2022 were as follows:

	As Restated Balance 2021	Additions	Disposals/ Transfers	Balance 2022
Depreciable and leased assets:				
Computer equipment	\$ 37,703	-	-	37,703
Furniture and fixtures	119,121	87,439	-	206,560
Leasehold improvements	23,443	-	-	23,443
Vehicles and equipment	114,668	-	-	114,668
Leased building	355,479	-	-	355,479
Leased equipment	105,948	-	-	105,948
Total depreciable and leased assets	<u>756,362</u>	<u>87,439</u>	<u>-</u>	<u>843,801</u>
Accumulated depreciation and amortization:				
Computer equipment	(37,704)	-	-	(37,704)
Furniture and fixtures	(44,172)	(27,425)	-	(71,597)
Leasehold improvements	(23,443)	-	-	(23,443)
Vehicles and equipment	(68,803)	(11,436)	-	(80,239)
Leased building	(170,630)	(85,315)	-	(255,945)
Leased equipment	(34,362)	(17,181)	-	(51,543)
Total accumulated depreciation and amortization	<u>(379,114)</u>	<u>(141,357)</u>	<u>-</u>	<u>(520,471)</u>
Total capital assets, net	<u>\$ 377,248</u>			<u>323,330</u>

In fiscal year 2023, major depreciable capital asset additions consist of furniture and fixtures.

(4) Compensated Absences

Changes to compensated absences for 2023 were as follows:

Balance 2022	Additions	Deletions	Balance 2023	Due Within One Year	Due in more than one year
\$ 313,171	265,172	(267,229)	311,114	108,890	202,224

Changes to compensated absences for 2022 were as follows:

Balance 2021	Additions	Deletions	Balance 2022	Due Within One Year	Due in more than one year
\$ 268,896	239,604	(195,329)	313,171	109,610	203,561

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(5) Leases Payable

The change in leases payable for 2023 was as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2023</u>	<u>Current Portion</u>	<u>Long Term Portion</u>
Leases payable:						
Cucamonga Valley Water District –						
Office Building	111,472	-	(95,084)	16,388	-	16,388
Advanced Office – Ricoh Copiers	<u>51,416</u>	<u>-</u>	<u>(15,995)</u>	<u>35,421</u>	<u>16,120</u>	<u>19,301</u>
Total leases payable	<u>162,888</u>	<u>-</u>	<u>(111,079)</u>	<u>51,809</u>	<u>16,120</u>	<u>35,689</u>

The change in leases payable for 2022 was as follows:

	<u>As Restated Balance 2021</u>	<u>Additions</u>	<u>Payments</u>	<u>As Restated Balance 2022</u>	<u>Current Portion</u>	<u>Long Term Portion</u>
Leases payable:						
Cucamonga Valley Water District –						
Office Building	197,603	-	(86,131)	111,472	95,084	16,388
Advanced Office – Ricoh Copiers	<u>68,115</u>	<u>-</u>	<u>(16,699)</u>	<u>51,416</u>	<u>15,995</u>	<u>35,421</u>
Total leases payable	<u>265,718</u>	<u>-</u>	<u>(102,830)</u>	<u>162,888</u>	<u>111,079</u>	<u>51,809</u>

Cucamonga Valley Water District – Office Building

In September 2003, the Watermaster entered into an agreement with Cucamonga Valley Water District to rent office building space for the purpose of providing an administrative headquarters location for the Watermaster. Terms of the agreement commenced on September 1, 2003 with an initial 10 year term with automatic extension for 3 periods of 5 years through August 30, 2023. Terms of the agreement include base rent is due monthly at \$4,900 per month due on the 1st of each month. Base rent is adjusted annually based on the Consumer Price Index for Riverside and San Bernardino County. As of June 30, 2023 and 2022, rental payments amounted to \$95,635 and \$89,941, respectively.

Following the guidelines of *GASB Statement No. 87*, the Watermaster recorded a right-to-use asset and a lease payable at present value using an interest rate of 2.40%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 16,388	49	<u>16,437</u>
Total	16,388	<u>49</u>	<u>16,437</u>
Current	<u>(16,388)</u>		
Long-term	<u>\$ -</u>		

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(5) Leases Payable, continued

Advanced Office – Ricoh Copiers

In October 2019, the Watermaster entered into an agreement with Advanced Office for the purpose of acquiring two Ricoh copy machines. Terms of the agreement commenced in July 2019 and matures in August 2025. As of June 30, 2023 and 2022, rental payments amounted to \$16,065 and \$18,152, respectively.

Following the guidelines of *GASB Statement No. 87*, the Watermaster recorded a right-to-use asset and a lease payable at present value using an interest rate of 2.40%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 16,120	674	16,794
2025	16,511	282	16,793
2026	<u>2,790</u>	<u>8</u>	<u>2,798</u>
Total	35,421	<u>964</u>	<u>36,385</u>
Current	<u>(16,120)</u>		
Long-term	<u>\$ 19,301</u>		

(6) Other Post-Employment Benefits Payable

Plan Description

The Watermaster’s defined benefit other post-employment benefit (OPEB) plan (Plan) provides OPEB for all permanent and vested full-time employees. The Plan is a single-employer defined benefit OPEB plan administered by the Watermaster. The Watermaster’s Board has the authority to establish and amend the benefit terms and financing requirements of the Plan. Watermaster participates in a CalPERS Health Program, a community-rated program for its medical coverage. Watermaster does not have an OPEB trust established and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Plan provides a contribution equal to 50% for eligible retirees and surviving spouses in receipt of a pension benefit from CalPERS. An employee is eligible for this employer contribution provided they are vested in their CalPERS pension benefit and commence payment of their pension benefit within 120 days of retirement from the Watermaster.

Vesting requires at least 5 years of CalPERS total service. The surviving spouse of an eligible retiree who elected spouse coverage under CalPERS is eligible for the employer contribution upon death of the retiree. Board members during or prior to 1994 are also eligible for Watermaster contribution at retirement.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(6) Other Post-Employment Benefits Payable, continued

Employee Covered by Benefit Terms

As of June 30, 2023 and 2022, the following employees were covered by the benefit terms:

	2023	2022
Active employees	10	10
Inactive employees or beneficiaries currently receiving benefit payments	2	2
Total plan membership	12	12

Total OPEB Liability

The Watermaster’s total OPEB liability of \$269,751 and \$327,097 was measured as of December 31, 2022 and 2021, respectively, and was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 and 2022, actuarial valuation, which was measured at December 31, 2022 and 2021, respectively, was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation dates	December 31, 2021 and December 31, 2021
Measurement dates	December 31, 2022 and December 31, 2021
Actuarial cost method	Entry Age Normal cost method in accordance with the requirements of GASB Statement No. 75
Inflation	2023: 2.50% per annum 2022: 2.50% per annum
Salary increases	2023: 2.75% per annum, in aggregate 2022: 2.75% per annum, in aggregate
Discount rate	3.72% and 2.06% as of June 30, 2023 and 2022, respectively; the discount rate is based on the resulting rate using the average of 3-20 year municipal bond rate indices: S&P Municipal Bond 20-Year High Grade Rate Index, Bond Buyer Go 20 - Municipal Bond Index, Fidelity 20-year Go Municipal Bond Index
Healthcare cost trend rates	2023: 4.00% 2022: 4.00%

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(6) Other Post-Employment Benefits Payable, continued

Changes in the Total OPEB Liability

	Total OPEB Liability 2023	Total OPEB Liability 2022
Balance at beginning of year	\$ 327,097	316,979
Changes during the year:		
Service cost	22,310	23,695
Interest	6,834	6,925
Experience (gains)/losses	-	24,211
Changes in assumptions	(73,528)	(40,381)
Benefit payments	(12,962)	(4,332)
Net change	(57,346)	10,118
Balance at end of year	\$ 269,751	327,097

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Watermaster as of June 30, 2023, as well as what the Watermaster's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate - 1% 2.72%	Current Discount Rate 3.72%	Discount Rate + 1% 4.72%
Net OPEB liability \$	312,190	269,751	240,421

The following presents the total OPEB liability of the Watermaster as of June 30, 2022, as well as what the Watermaster's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Discount Rate - 1% 1.06%	Current Discount Rate 2.06%	Discount Rate + 1% 3.06%
Net OPEB liability \$	380,441	327,097	284,272

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(6) Other Post-Employment Benefits Payable, continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Watermaster as of June 30, 2023, as well as what the Watermaster's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
	Healthcare cost trend rates 3.00%	Healthcare cost trend rates 4.00%	Healthcare cost trend rates 5.00%
Net OPEB liability \$	227,558	269,751	320,536

The following presents the net OPEB liability of the Watermaster as of June 30, 2022, as well as what the Watermaster's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
	Healthcare cost trend rates 3.00%	Healthcare cost trend rates 4.00%	Healthcare cost trend rates 5.00%
Net OPEB liability \$	274,662	327,097	395,569

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the fiscal years ended June 30, 2023 and 2022, the Watermaster recognized OPEB expense of \$15,969 and \$31,812, respectively. As of June 30, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 58,103	(20,580)	23,381	-
Difference between actual and expected experience	19,509	(103,950)	-	(1,316)
Contributions subsequent to measurement date	-	-	4,332	-
Total	\$ 77,612	(124,530)	27,713	(1,316)

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(6) Other Post-Employment Benefits Payable, continued

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB, continued

At June 30, 2023, there were amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB which are required to be recognized in OPEB expense over future periods. OPEB related amounts will be recognized as OPEB expense as follows:

<u>Fiscal Year</u> <u>Ending</u> <u>June 30</u>	<u>Deferred Net</u> <u>Outflows/(Inflow)</u> <u>of Resources</u>
2024	(4,548)
2025	(6,580)
2026	(4,070)
2027	(4,070)
2028	(4,070)
Thereafter	(23,580)

Schedule of Changes in the Watermaster’s Total OPEB Liability and Related Ratios

See page 44 for the Required Supplementary Schedule.

(7) Defined Benefit Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Watermaster’s Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Watermaster’s resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees’ Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the Watermaster’s CalPERS 2.5% at 55 Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. All employees hired after January 1, 2013 are eligible for the Watermaster’s CalPERS 2.0% at 62 Retirement Plan under PEPRA.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Defined Benefit Pension Plan, continued

Benefits provided, continued

The Watermaster participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous risk pool in effect at June 30, 2023 and 2022, are summarized as follows:

	<u>Miscellaneous Plan</u>	
	<u>Classic</u>	<u>PEPRA</u>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	52 - 67
Monthly benefits, as a percentage of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates		
2023	7.96%	6.75%
2022	7.96%	6.75%
Required employer contribution rates		
2023	12.21%	7.47%
2022	12.20%	7.59%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates, for all public employers, be determined on an annual basis by the actuary and shall be effective on July 1 following notice of the change in rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Watermaster is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the years ended June 30, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>	
	<u>2023</u>	<u>2022</u>
Contributions – employer	\$ <u>282,363</u>	<u>258,881</u>

Net Pension Liability

As of June 30, the Watermaster reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	<u>2023</u>	<u>2022</u>
Proportionate share of net pension liability	\$ <u>1,720,196</u>	<u>776,209</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Defined Benefit Pension Plan, continued

Net Pension Liability, continued

The Watermaster’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2022 and 2021 (the measurement dates), and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 and 2020 (the valuation dates), rolled forward to June 30, 2022 and 2021, using standard update procedures.

The Watermaster’s proportion of the net pension liability was based on a projection of the Watermaster’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Watermaster’s proportionate share of the pension liability for the Plan’s miscellaneous risk pool as of the measurement date June 30, 2022 was as follows:

	Miscellaneous
Proportion – June 30, 2021	0.01435%
Increase in proportion	0.00054%
Proportion – June 30, 2022	0.01489%

The Watermaster’s proportionate share of the pension liability for the Plan’s miscellaneous risk pool as of the measurement date June 30, 2021 was as follows:

	Miscellaneous
Proportion – June 30, 2020	0.01316%
Increase in proportion	0.00120%
Proportion – June 30, 2021	0.01435%

Deferred Pension Outflows (Inflows) of Resources

For the fiscal years ended June 30, 2023 and 2022, the Watermaster recognized pension (credit) expense of \$(106,211) and 269,544, respectively.

At June 30, 2023, other amounts reported as deferred outflows and inflows of resources related to the pensions, which will be recognized as pension expense as follows:

Fiscal Year Ending June 30,	Deferred Net Outflows/(Inflows) of Resources
2024	\$ 138,125
2025	108,634
2026	54,736
2027	192,722

As of June 30, 2023 and 2022, employer pension contributions reported as deferred outflows of resources related to contributions subsequent to the measurement date of \$282,363 and \$258,881, respectively, and will be and were recognized as a reduction of the net pension liability in the fiscal years ended June 30, 2024 and 2023, respectively.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Defined Benefit Pension Plan, continued

Deferred Pension Outflows (Inflows) of Resources, continued

As of June 30, 2023 and 2022, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	2023		2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 282,363	-	258,881	-
Differences between actual and expected experience	11,408	-	87,044	-
Changes in assumptions	176,270	-	-	-
Net difference between projected and actual earnings on plan investments	315,094	-	-	(677,592)
Differences between actual contribution and proportionate share of contribution	-	(9,726)	10,051	-
Net adjustment due to differences in proportions of net pension liability	1,172	-	47,999	-
Total	<u>\$ 786,307</u>	<u>(9,726)</u>	<u>403,975</u>	<u>(677,592)</u>

Actuarial assumptions

The total pension liabilities in the June 30, 2021 and 2020, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2020 and 2021
Measurement dates	June 30, 2021 and 2022
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	2021: 7.15% and 2022: 6.90%
Inflation rate	2021: 2.50% and 2022: 2.30%
Salary increases	Varies by Entry Age and Service
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Funds
Period Upon Which Actuarial Experience Survey Assumptions Were Based	1997-2015
Post Retirement Benefit Increase	Contract COLA up to 2.50% (2022) and 2.30% (2021) until Purchasing Power Protection Allowance Floor on Purchasing Power applies

* The mortality table used was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvements using 80% of Scale MP 2020, published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study that can be found on the CalPERS website.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Defined Benefit Pension Plan, continued

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90% and 7.15% in 2023 and 2022, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability. This discount rate is not adjusted for administrative expenses.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table below reflects the expected real rates of return by asset class.

<u>Asset Class</u>	<u>Assumed Asset Classification</u>	<u>Real Return 1-10^{1,2}</u>
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021-22 Asset Liability Management Study.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Defined Benefit Pension Plan, continued

Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following table presents the Watermaster's proportionate share of the net position liability for the Plan, calculated using the discount rate, as well as what the Watermaster's proportional share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

As of June 30, 2023, the Watermaster's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, is as follows:

	Discount Rate - 1%	Current Discount Rate	Discount Rate + 1%
	<u>5.90%</u>	<u>6.90%</u>	<u>7.90%</u>
Net pension liability	\$ <u>2,692,428</u>	<u>1,720,196</u>	<u>920,289</u>

As of June 30, 2022, the Watermaster's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, is as follows:

	Discount Rate - 1%	Current Discount Rate	Discount Rate + 1%
	<u>6.15%</u>	<u>7.15%</u>	<u>8.15%</u>
Net pension liability	\$ <u>1,610,485</u>	<u>776,209</u>	<u>86,525</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 45 through 47 for the Required Supplementary Information.

(8) Nonqualified Employee Compensation Plan

Effective June 1, 2015, the Watermaster established a Nonqualified Deferred Compensation Plan (Plan). The purpose of this Plan is to provide deferred compensation for selected public employees to participate in the Plan. The Plan is intended to be an unfunded deferred compensation plan that complies with the requirements of Section 457(f) and 409A of the Internal Revenue Code of 1986. Each Plan Participant shall be entitled to elect and forego all or any portion, as either a dollar amount or a percentage, of the Participant's salary and/or bonus that may become payable by the Employer for a Plan year after all applicable deductions and withholdings. Such election shall be evidenced by a deferral agreement.

During the fiscal years ended June 30, 2023 and 2022, the Watermaster made an employer contributions of \$78,988 and \$63,120, respectively, to the Plan for the benefit of its eligible employees.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(8) Nonqualified Employee Compensation Plan, continued

For each of Watermaster's regular payroll periods beginning on and after July 1, 2015 through the remainder of the employment term (from June 30, 2014 up to the expiration date of June 30, 2017), the Watermaster agreed to make an employer contributions to the Plan for the benefit of the eligible employee equal to 8% of the corresponding salary including any incentive compensation paid during that payroll period; provided that the eligible employee is still employed with Watermaster on the payday of that payroll period.

On June 22, 2017, Watermaster agreed to make an employer contribution to the Plan for the benefit of another eligible employee equal to 4% of the corresponding salary effective for payroll period following July 1, 2017; and shall continue to be provided on each paycheck date thereafter until the Board takes further action.

The balance of the Watermaster's Employee Compensation Plan as of June 30, 2023 and 2022 amounted to \$389,475 and \$310,488, respectively.

(9) Deferred Compensation Savings Plan

For the benefit of its employees, the Watermaster participates in a 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the Watermaster is in compliance with this legislation. Therefore, these assets are not the legal property of the Watermaster, and are not subject to claims of the Watermaster's general creditors. Market value of all plan assets held in trust as of June 30, 2023 and 2022 was \$2,198,227 and \$2,017,380, respectively.

The Watermaster has implemented GASB Statement No. 32, Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. Since the Watermaster has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

(10) Adjustments to Net Position

In fiscal year 2022, the Watermaster implemented *GASB Statement No. 87* to recognize its lessee arrangements. As a result of the implementation, the Watermaster recognized the lease right-to-use assets and lease payables and recorded prior period adjustments, a decrease to net position, of \$6,174 and \$3,109 at June 30, 2021 and 2020, respectively.

In fiscal year 2021, the Watermaster determined compensated absences were overstated. As a result, the Watermaster has recorded a prior period adjustment to restate compensated absences. The effect of the above change is summarized as follows:

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(10) Adjustments to Net Position, continued

	Net Position
Net position at July 1, 2018, as previously stated	\$ 9,767,437
Effect of 2019 compensated absence adjustment	120,725
Change in net position at June 30, 2019	(1,612,215)
Net position at June 30, 2019, as restated	8,275,947
Effect of 2020 compensated absence adjustment	12,273
Effect of 2020 <i>GASB Statement No. 87</i> lease adjustments	(3,109)
Change in net position at June 30, 2020	(262,123)
Net position at June 30, 2020, as restated	\$ 8,022,988
Effect of 2021 <i>GASB Statement No. 87</i> lease adjustments	(6,174)
Change in net position at June 30, 2021	987,173
Net position at June 30, 2021, as restated	\$ 9,003,987

(11) Net Position

Calculation of net position as of June 30, is as follows:

	2022	2021
Net investment in capital assets:		
Capital assets, net	\$ 196,878	323,330
Total net investment in capital assets	196,878	323,330
Restricted:		
Restricted – cash and cash equivalents	-	-
Total restricted	-	-
Unrestricted:		
Non-spendable net position:		
Prepaid expenses and deposits	51,784	27,214
Total non-spendable net position	51,784	27,214
Spendable net position:		
Undesignated net position reserve	12,775,822	10,319,379
Total spendable net position	12,775,822	10,319,379
Total unrestricted net position	12,827,606	10,346,593
Total net position	\$ 13,024,484	10,669,923

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(12) Risk Management

The Watermaster is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Watermaster is insured for a variety of potential exposures. The following is a summary of the insurance policies carried by the Watermaster as of June 30, 2023:

- Commercial General Liability: \$2,000,000 General Aggregate Limit (Other than Products/Completed Operations); \$2,000,000 Products/Completed Operations Aggregate Limit (Any One Person or Organization); \$1,000,000 Personal and Advertising Injury Limit; \$1,000,000 Each Occurrence Limit; \$300,000 Rented To You Limit; \$15,000 Medical Expenses Limit (Any One Person).
- Commercial Excess Liability: Limits of Liability are \$10,000 Retained Limit, \$8,000,000 Each Occurrence, \$8,000,000 General Aggregate Limit, \$8,000,000 Products/Completed Operations to Aggregate.
- Automobile: \$1,000,000 Combined Bodily Injury and Property Damage Single Limit (Each Accident); \$1,000,000 Uninsured Motorists Single Limit. \$1,000 deductible for Comprehensive and \$1,000 deductible for Collision.
- Property: \$525,000 with liability limits varying by property type with a \$1,000 deductible.
- Crime coverage: \$50,000 per claim with a \$1,000 deductible.
- Director & Officers Liability: \$1,000,000 Liability Coverage; Employment Practices Liability: \$1,000,000 Liability Coverage. Director and Officer/Crisis Management: \$25,000 to \$100,000 with liability limits varying by type of coverage.
- Workers' compensation: Total annual premium is \$8,607.

(13) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2023, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 99

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(13) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 100

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 101

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(14) Commitments and Contingencies

Grant Awards

Grant funds received by the Watermaster are subject to audit by grantor agencies. Such audit could lead to requests for reimbursements to grantor agencies for expenditures disallowed under terms of the grant. Management of the Watermaster believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the Watermaster is subject to claims and litigation from outside parties. After consultation with legal counsel, the Watermaster believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(15) Subsequent Events

Events occurring after June 30, 2023, have been evaluated for possible adjustment to the financial statements or disclosure as of October 26, 2023, which is the date the financial statements were available to be issued.

Required Supplementary Information

Chino Basin Watermaster
Schedules of Changes in the Watermaster's Total OPEB Liability and Related Ratios
As of June 30, 2023
Last Ten Years*

	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability						
Service cost	\$ 22,310	23,695	23,005	17,062	18,418	16,048
Interest	6,834	6,925	9,009	8,739	7,571	7,073
Change in assumptions	(73,528)	(40,381)	59,799	17,923	(17,582)	14,256
Experience (gains)/losses	-	24,211	(26,687)	-	-	-
Benefit payments	(12,962)	(4,332)	(2,932)	(3,722)	(2,423)	(2,308)
Net change in total OPEB liability	(57,346)	10,118	62,194	40,002	5,984	35,069
Total OPEB liability – beginning of year	327,097	316,979	254,785	214,783	208,799	173,730
Total OPEB liability – end of year	\$ 269,751	327,097	316,979	254,785	214,783	208,799
Covered payroll	1,311,262	1,246,404	1,198,184	1,091,719	1,031,755	860,266
Total OPEB liability as a percentage of covered payroll	20.57%	26.24%	26.45%	23.34%	20.82%	24.27%

Notes to schedule:

Changes in benefit terms: None noted.

Changes in assumptions: The changes in actuarial assumptions include changes in discount rates as follows:

Fiscal year 2018:	3.38%
Fiscal year 2019:	3.80%
Fiscal year 2020:	3.26%
Fiscal year 2021:	2.12%
Fiscal year 2022:	2.06%
Fiscal year 2023:	3.72%

* The Watermaster has presented information for those years for which information is available until a full 10-year trend is compiled.

**Chino Basin Watermaster
Schedules of the Watermaster's Proportionate Share of the Net Pension Liability
As of June 30, 2023
Last Ten Years***

Description	Measurement Dates									
	06/30/22	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15	06/30/14	
Watermaster's proportion of the net pension liability	0.01489%	0.01435%	0.01316%	0.01277%	0.01233%	0.01221%	0.01206%	0.01182%	0.00988%	
Watermaster's proportionate share of the net pension liability	\$ 1,720,196	776,209	1,431,357	1,308,658	1,188,162	1,210,470	1,043,862	811,437	599,803	
Watermaster's covered-employee payroll	\$ 1,311,262	1,246,404	1,198,184	1,091,719	1,031,755	860,266	979,741	888,483	726,672	
Watermaster's proportionate share of the net pension liability as a percentage of its covered-employee payroll	131.19%	62.28%	119.46%	119.87%	115.16%	140.71%	106.54%	91.33%	82.54%	
Plan's proportionate share of fiduciary net position as a percentage of total pension liability	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	83.46%	78.40%	

Notes to the Schedules of the Watermaster's Proportionate Share of Net Pension Liability

Changes in Benefit Terms

Public agencies can make changes to their plan provisions, and such changes occur on an ongoing basis. A summary of the plan provisions that were used for a specific plan can be found in the plan's annual valuation report.

Change of Assumptions and Methods

In fiscal year 2022, the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

In fiscal year 2021, there were no changes to actuarial assumptions or methods.

The CalPERS Board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses.

**Chino Basin Watermaster
Schedules of the Watermaster's Proportionate Share of the Net Pension Liability, continued
As of June 30, 2023
Last Ten Years***

Notes to the Schedules of the Watermaster's Proportionate Share of Net Pension Liability, continued

Change of Assumptions and Methods, continued

These changes will apply only to new UAL bases established on or after June 30, 2019. In fiscal year 2020, no changes have occurred to the actuarial assumptions in relation to financial reporting.

In fiscal year 2020, CalPERS implemented a new actuarial valuation software system for the June 30, 2018 valuation. This new system has refined and improved calculation methodology.

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90% of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75% to 2.50%.

The assumptions for individual salary increases and overall payroll growth are reduced from 3.00% to 2.75%. These changes will be implemented in two steps commencing in the June 30, 2017 funding valuation. However, for financial reporting purposes, these assumption changes are fully reflected in the results for fiscal year 2018.

In fiscal year 2017, the financial reporting discount rate for the PERF C was lowered from 7.65% to 7.15%. In December 2016, the CalPERS Board approved lowering the funding discount rate used in the PERF C from 7.50% to 7.00%, which is to be phased in over a three-year period (7.50% to 7.375%, 7.375% to 7.25%, and 7.25% to 7.00%) beginning with the June 30, 2016, valuation reports. The funding discount rate includes a 15 basis-point reduction for administrative expenses, and the remaining decrease is consistent with the change in the financial reporting discount rate.

In fiscal year 2015, the financial reporting discount rate was increased from 7.50% to 7.65% resulting from eliminating the 15 basis-point reduction for administrative expenses. The funding discount rate remained at 7.50% during this period, and remained adjusted for administrative expenses.

* The Watermaster has presented information for those years for which information is available until a full 10-year trend is compiled.

**Chino Basin Watermaster
Schedules of Pension Plan Contributions
As of June 30, 2023
Last Ten Years***

Description	Fiscal Years Ended									
	06/30/23	06/30/22	06/30/21	06/30/20	06/30/19	06/30/18	06/30/17	06/30/16	06/30/15	
Actuarially determined contribution	\$ 267,270	245,656	220,388	192,849	155,931	151,169	110,292	97,178	97,178	
Contributions in relation to the actuarially determined contribution	(267,270)	(245,656)	(220,388)	(192,849)	(155,931)	(151,169)	(132,932)	(110,292)	(97,178)	
Contribution deficiency (excess)	\$ -	-	-	-	-	-	(22,640)	(13,114)	-	
Covered payroll	\$ 1,311,262	1,246,404	1,198,184	1,091,719	1,031,755	860,266	979,741	888,483	726,672	
Contributions as a percentage of covered-employee payroll	20.38%	19.71%	18.39%	17.66%	15.11%	17.57%	13.57%	12.41%	13.37%	

Notes to the Schedules of Pension Plan Contributions

* The Watermaster has presented information for those years for which information is available until a full 10- year trend is compiled.

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Supplemental Information Section

Chino Basin Watermaster Combining Schedule of Revenue, Expenses and Changes in Net Position For the Fiscal Year Ended June 30, 2023

WM ADMIN.	OPTIMUM BASIN MGMT.	AP POOL	AG POOL	NON-AG POOL	AP ESCROW ACCOUNT	GROUND WATER REPLENISH	LAIF FAIR MARKET VALUE ADJ.	GASB 75 BEG NET POSITION	GASB 87 BEG NET POSITION	OTHER BEG NET POSITION	GRAND TOTALS	AMENDED BUDGET 2022-2023
Administrative Revenues:												
Administrative Assessments		9,572,428	350,000	302,204							10,224,632	10,024,560
Interest Revenue		245,040	32,942	5,325							283,307	355,590
Mutual Agency Project Revenue											181,866	181,866
Miscellaneous Income											8,036	0
Total Revenues		9,817,469	382,942	307,529							10,697,841	10,241,976
Administrative & Project Expenditures:												
Watermaster Administration	2,912,344										2,912,344	2,933,044
Watermaster Board-Advisory Committee	245,027										245,027	422,505
Ag Pool Legal Services - Ag Fund ¹			205,054								205,054	-
Pool Administration		343,859	87,669	67,461							498,989	1,113,095
Optimum Basin Mgmt Administration		993,729									993,729	1,676,058
OBMP Project Costs	2,889,575										2,889,575	4,769,952
Debt Service	482,303										482,303	482,302
Basin Recharge Improvements												816,710
Total Administrative/OBMP Expenses	3,157,371	343,859	87,669	67,461							8,227,021	11,873,665
Net Administrative/OBMP Expenses	(2,967,469)											
Allocate Net Admin Expenses To Pools		2,297,035	570,426	100,009								
Allocate Net OBMP Expenses To Pools		3,005,957	746,473	130,874								
Allocate Debt Service to App Pool		482,303										
Allocate Basin Recharge to App Pool		1,404,568	(1,404,568)									
Agricultural Expense Transfer*												
Total Expenses	7,533,221	205,054	298,345	9,184							8,227,021	11,873,665
Net Administrative Income	2,283,477	177,888	9,184								2,470,820	(1,631,689)
Other Income/(Expense)												
Replenishment Water Assessments			317,476								317,476	-
Desalter Replenishment Obligation												
Exhibit "C" Non-Ag Pool Water												
RTS Charges from IELA												
Interest Revenue												
MWD Water Purchases												
Non-Ag Stored Water Purchases												
Exhibit "C" Non-Ag Pool Water												
Groundwater Replenishment												
LAIF - Fair Market Value Adjustment							19,316				(274,133)	-
Leased Interest Expense												
AP Reimbursement of Ag Pool Legal Services ²		(293,647)	293,647									
AP Escrow Account - Interest Earned		377			4						4	
AP Escrow Account - Refund to AP		(177,379)			(377)							
Refund-Basin O&M Expenses												
Refund-Recharge Debt Service												
Funding To/(From) Reserves											(177,379)	-
Net Other Income/(Expense)		(470,649)	293,647		(374)		19,316				(116,259)	(90,048)
Net Transfers To/(From) Reserves	2,354,561	1,813,098	471,535	9,184	(374)	41,800	19,316				2,354,561	(1,541,641)
Net Assets, July 1, 2022		8,452,739	871,691	163,807	374	1,644,153	(443,111)	(443,445)	(9,283)	132,997	10,669,923	
Net Assets, End of Period		10,265,537	1,345,236	172,992	0	1,685,953	(233,794)	(443,445)	(9,283)	132,997	13,024,484	13,024,484
Ag Pool Assessments Outstanding ³			(731,123)									
Ag Pool Fund Balance			612,103									
2022/23 Assessable Production		68,788,048	17,082,226	2,994,916							88,865,190	
2022/23 Production Percentages		77.407%	19.223%	3.370%							100.000%	

* Fund balance transfers agreed to in the Peace Agreement.

Note¹ - Agricultural Pool Legal Services for July 2022 through June 2023

Note² - Appropriate Pool has authorized payments for Agricultural Pool Legal Services for May 2022 through May 2023

Note³ - Outstanding balance of Agricultural Pool Special Assessments for \$200,000 is \$121,504.22; \$635,000 is \$465,347.97; \$250,000 is \$102,245.10; and \$100,000 is \$42,025.61

Chino Basin Watermaster Combining Schedule of Revenue, Expenses and Changes in Net Position For the Fiscal Year Ended June 30, 2022

WM ADMIN.	OPTIMUM BASIN MGMT.	POOL ADMINISTRATION & SPECIAL PROJECTS			GROUND WATER REPLENISH	LAF FAIR MARKET VALUE ADJ.	GASB 75 BEG. NET POSITION	GASB 87 BEG. NET POSITION	OTHER BEG. NET POSITION	GRAND TOTALS	AMENDED BUDGET 2021-2022
		AP POOL	AG POOL	NON-AG POOL							
Administrative Revenues:											
Administrative Assessments		7,810,703	1,026,574	330,844						9,168,121	8,362,088
Interest Revenue		35,345	2,467	597						38,408	106,125
Mannual Agency Project Revenue										177,430	177,430
Miscellaneous Income										528	-
Total Revenues		7,846,047	1,029,041	331,441						9,384,487	8,645,643
Administrative & Project Expenditures:											
Watermaster Administration	2,454,178									2,454,178	1,846,194
Watermaster Board-Advisory Committee	212,151									212,151	245,485
Ag Pool Legal Services - Ag Fund 1		289,891	74,814	63,446						284,897	500,000
Pool Administration										428,151	776,909
Optimum Basin Mgmt Administration	667,873									667,873	1,480,696
OBMP Project Costs	4,371,307									4,371,307	4,604,371
Debt Service	351,650									351,650	529,029
Basin Recharge Improvements											1,693,292
Total Administrative/OBMP Expenses	2,666,329	289,891	74,814	63,446						8,770,207	11,675,976
Net Administrative/OBMP Expenses	(2,488,371)										
Allocate Net Admin Expenses To Pools		1,881,537	531,635	75,199							
Allocate Net OBMP Expenses To Pools		3,810,285	1,076,610	152,285							
Allocate Debt Service to App Pool		5,039,180									
Allocate Basin Recharge to App Pool		351,650									
Agricultural Expense Transfer*											
Total Expenses	1,683,059	(1,683,059)									
Net Administrative Income	8,016,421	284,897	290,931	40,510						8,770,207	11,675,976
	(170,374)	744,144								614,280	(3,030,333)
Other Income/(Expense)											
Replenishment Water Assessments					1,693,689					1,693,689	-
Desalter Replenishment Obligation											-
Exhibit "G" Non-Ag Pool Water					(35,030)					(35,030)	-
RTS Charges from IELU					4,766					4,766	-
Interest Revenue											-
MWD Water Purchases											-
Non-Ag Stored Water Purchases											-
Exhibit "G" Non-Ag Pool Water											-
Groundwater Replenishment											-
LAF - Fair Market Value Adjustment						(143,940)				(143,940)	-
Leased Interest Expense											-
AP Escrow Account - Re funds to AP		(5,104)		(159)						(5,263)	-
AP Escrow Account - Interest Earned					(161,070)					(161,070)	-
Refund-Basin O&M Expenses		(139,913)								148	-
Refund-Recharge Debt Service		(156,259)		(5,471)						(145,384)	-
Funding To/(From) Reserves										(156,259)	-
Net Other Income/(Expense)	(301,276)		(5,630)	(160,922)	1,663,425	(143,940)				1,051,657	(86,504)
Net Transfers To/(From) Reserves	1,665,937	(471,650)	744,144	34,880	(160,922)	(143,940)				1,665,937	(2,943,829)
Net Assets, July 1, 2021		8,924,389	127,547	128,927	161,296		829			9,005,986	
Net Assets, End of Period		8,452,739	871,691	163,807	374	1,644,153	(443,445)	(9,283)		10,669,923	10,669,923
Ag Pool Assessments Outstanding 2			(586,852)								
Ag Pool Fund Balance			284,839								
2122 Assessable Production		75,398	21,304	3,013						99,716	
2122 Production Percentages		75.613%	21.365%	3.022%						100.000%	

Note - Agricultural Pool Legal Services for July 2021 through June 2022
Note - Outstanding balance of Agricultural Pool Special Assessments for \$200,000 is \$121,504.22 and \$635,000 invoicing is \$465,347.97

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Report on Internal Controls and Compliance



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**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on Audits of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Chino Basin Watermaster Board
Rancho Cucamonga, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Chino Basin Watermaster (Watermaster) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprises the Watermaster's basic financial statements, and have issued our report thereon dated October 26, 2023.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the Watermaster's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Watermaster's internal control. Accordingly, we do not express an opinion on the effectiveness of the Watermaster's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Watermaster's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting
and on Compliance and Other Matters Based on Audits of Financial Statements
Performed in Accordance with *Government Auditing Standards*, (continued)**

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Watermaster's internal control or on compliance. This report is an integral part of audits performed in accordance with *Government Auditing Standards* in considering the Watermaster's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C.J. Brown & Company, CPAs

C.J. Brown & Company CPAs

Cypress, California

October 26, 2023

2022 STATE OF THE BASIN REPORT

The 2022 State of the Basin Report consists of detailed exhibits that characterize current Basin conditions as of the end of fiscal year 2021/22. The 2022 State of the Basin Report is publicly available on Chino Basin Watermaster's website at:

https://www.cbwm.org/docs/engdocs/State_of_the_Basin_Reports/SOB%202022/2022%20State%20of%20the%20Basin%20Report.pdf

WATERMASTER AND BASIN MILESTONES

1970s

Conflicts over water threaten supply reliability, water quality, and the regional economy. In 1973 a pump tax is enacted to raise money to implement recharge projects.

1978

Chino Basin is adjudicated and the Chino Basin Municipal Water District Board is appointed as Watermaster. Planning and funding are initiated to manage the Basin.

1998

The nine-member Watermaster Board is created and tasked with developing the Optimum Basin Management Program (OBMP).

1999

The first OBMP provides a detailed blueprint to ensure a reliable water supply and quality.

2000

Stakeholders enter into the Peace Agreement, advancing the OBMP Implementation Plan. Basin monitoring begins in earnest, as does the first desalter expansion.

2002

The Recharge Master Plan implementation and funding agreement advances the \$40 million Chino Basin Facilities Project, securing grant funding for approximately half the cost.

2004

RWQCB adopts the Max Benefit Salinity Management Program, enabling a massive recycled water and supplemental water recharge program and desalter expansion to achieve Hydraulic Control.

2007

Stakeholders enter into the Peace II Agreement for a second desalter expansion to meet the Maximum Benefit commitments, securing millions in grant funding and hundreds of millions in cost savings and benefits.

2013

The 2013 Amendment to the 2010 Recharge Master Plan Update (RMPU) reflects providers' revised Urban Water Management Plans, forming the foundation for cost-effective recharge using storm, imported, and recycled water to improve water quality and ensure reliable supply. Recharge improvement projects begin.

2016

The Chino Basin Desalter Authority demonstrates Hydraulic Control. Desalter expansion continues.

2018

Appeals to the first Safe Yield Reset Court Order conclude and the first Safe Yield Reset is adopted effective 2011; Safe Yield is set at 135,000 acre-feet per year.

2020

The 2020 OBMP is developed with stakeholder input and adopted by the Watermaster Board, updating the 20-year-old document. The Court orders a second Safe Yield Reset, setting the Safe Yield at 131,000 acre-feet per year.

2021

The Court approves an expansion of the current Storage Management Plan from 500,000 acre-feet to 700,000 acre-feet until 2030.





CHINO BASIN WATERMASTER STAFF 2023

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