# **CHINO BASIN WATERMASTER**



# NOTICE OF MEETINGS

# Thursday, November 21, 2024

9:00 a.m. – Advisory Committee Meeting 11:00 a.m. – Watermaster Board Meeting

Watermaster's function is to administer and enforce provisions of the Judgment and subsequent orders of the Court, and to develop and implement an Optimum Basin Management Program

# CHINO BASIN WATERMASTER ADVISORY COMMITTEE MEETING

9:00 a.m. – November 21, 2024 *Mr. Jeff Pierson, Chair Ms. Courtney Jones, Vice-Chair Mr. Brian Geye, Second Vice-Chair*  **At The Offices Of Chino Basin Watermaster** 9641 San Bernardino Road Rancho Cucamonga, CA 91730

(Meeting can also be taken remotely via Zoom at this link)

# **AGENDA**

# CALL TO ORDER

ROLL CALL

# AGENDA - ADDITIONS/REORDER

### SAFETY MINUTE

# I. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered to be routine and non-controversial and will be acted upon by one motion in the form listed below. There will be no separate discussion on these items prior to voting unless any members, staff, or the public requests specific items be discussed and/or removed from the Consent Calendar for separate action.

#### A. MINUTES

Approve as presented: 1. Minutes of the Advisory Committee Meeting held on October 17, 2024 (*Page 1*)

#### **B. FINANCIAL REPORTS**

Receive and file as presented: Financials for the period ended September 30, 2024 (*Page 15*)

# C. APPLICATION: LOCAL STORAGE AGREEMENT – APPROPRIATIVE POOL

Recommend to the Watermaster Board to approve the Application for Local Storage Agreement submitted on behalf of the Appropriative Pool members as presented. (*Page 30*)

# D. FISCAL YEAR 2023/2024 ANNUAL FINDING OF SUBSTANTIAL COMPLIANCE WITH THE RECHARGE MASTER PLAN

Recommend to the Watermaster Board to adopt the finding that Watermaster is in substantial compliance with the Recharge Master Plan. (*Page 37*)

# E. 2023/24 ANNUAL REPORT OF THE GROUND-LEVEL MONITORING PROGRAM

Recommend to the Watermaster Board to approve the 2023/24 Annual Report of the Ground-Level Monitoring Program (GLMP), and direct staff to file a copy with the Court. (*Page 45*)

# F. CALENDAR YEAR 2025 ADVISORY COMMITTEE VOLUME VOTE

Approve the Calendar Year 2025 Advisory Committee Volume Vote as presented, subject to Watermaster Board approval of the Fiscal Year 2024/25 Assessment Package at the November 21, 2024 meeting. (*Page 139*)

# II. BUSINESS ITEMS

# A. FISCAL YEAR 2024/25 ASSESSMENT PACKAGE

Review Fiscal Year 2024/25 Assessment Package as presented and offer advice to Watermaster. (*Page 143*)

B. RESOLUTION 2024-05 TO LEVY REPLENISHMENT AND ADMINISTRATIVE ASSESSMENTS FOR FISCAL YEAR 2024/25, BASED ON PRODUCTION YEAR 2023/24

Review Resolution 2024-05 as presented and offer advice to Watermaster. (Page 189)

# III. <u>REPORTS/UPDATES</u>

# A. WATERMASTER LEGAL COUNSEL

- 1. November 15, 2024, Court Hearing (Appropriative Pool Motion for Costs and Fees)
- 2. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
- 3. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)
- 4. San Sevaine Basins 60-day Clean Water Act Violation Notice Letter

# **B. ENGINEER**

- 1. 2025 Safe Yield Reevaluation
- 2. Water Rights and Replenishment Forecasting Tool
- 3. 2023/24 Annual Report of the Ground-Level Monitoring Program

### C. GENERAL MANAGER

- 1. Financial Audit Status
- 2. Basin Plan Amendment Update
- 3. December Meeting Schedule Advisory Committee direction requested
- 4. Other

# D. INLAND EMPIRE UTILITIES AGENCY

- 1. Metropolitan Water District Activities Report (Written)
- 2. Water Supply Conditions (Written)
- 3. State and Federal Legislative Reports (Written)

# E. METROPOLITAN MEMBER AGENCY REPORTS

#### IV. INFORMATION

**RECHARGE INVESTIGATION AND PROJECTS COMMITTEE (PROJECT 23a STATUS)** (Page 279)

# V. COMMITTEE MEMBER COMMENTS

#### VI. OTHER BUSINESS

# VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

A Confidential Session may be held during the Advisory Committee meeting for the purpose of discussion and possible action.

#### VIII. FUTURE MEENINGS ACTIONATER MASSEER

11/21/24	Thu	9:00 a.m.	Advisory Committee
11/21/24	Thu	11:00 a.m.	Watermaster Board*

\* The Watermaster Board meeting is being advanced by a week due to the Thanksgiving Holiday.

# ADJOURNMENT

#### CHINO BASIN WATERMASTER WATERMASTER BOARD MEETING

11:00 a.m. – November 21, 2024 *Mr. James Curatalo, Chair Mr. Jeff Pierson, Vice-Chair*  **At The Offices Of Chino Basin Watermaster** 9641 San Bernardino Road Rancho Cucamonga, CA 91730

# <u>AGENDA</u>

# CALL TO ORDER

FLAG SALUTE

# ROLL CALL

# PUBLIC COMMENTS

This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the Chino Basin Watermaster. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act. Each member of the public who wishes to comment shall be allotted three minutes, and no more than three individuals shall address the same subject.

# AGENDA – ADDITIONS/REORDER

# SAFETY MINUTE

# I. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered to be routine and noncontroversial and will be acted upon by one motion in the form listed below. There will be no separate discussion on these items prior to voting unless any members, staff, or the public requests specific items be discussed and/or removed from the Consent Calendar for separate action.

# A. MINUTES

Approve as presented: Minutes of the Watermaster Board Meeting held on October 24, 2024 (*Page 7*)

# **B. FINANCIAL REPORTS**

Receive and file as presented: Financials for the period ended September 30, 2024 (*Page 15*)

# C. APPLICATION: LOCAL STORAGE AGREEMENT - APPROPRIATIVE POOL

Approve the Application for Local Storage Agreement submitted on behalf of the Appropriative Pool members as presented, subject to Court approval of increase to the Safe Storage Capactiy. (*Page 30*)

D. FISCAL YEAR 2023/2024 ANNUAL FINDING OF SUBSTANTIAL COMPLIANCE WITH THE RECHARGE MASTER PLAN

Adopt the finding that Watermaster is in substantial compliance with the Recharge Master Plan. *(Page 37)* 

E. 2023/24 ANNUAL REPORT OF THE GROUND-LEVEL MONITORING PROGRAM Approve the 2023/24 Annual Report of the Ground-Level Monitoring Program (GLMP), and direct staff to file a copy with the Court. (*Page 45*)

# II. BUSINESS ITEMS

- A. FISCAL YEAR 2024/25 ASSESSMENT PACKAGE Approve the Fiscal Year 2024/25 Assessment Package as presented. (*Page 143*)
- B. RESOLUTION 2024-05 TO LEVY REPLENISHMENT AND ADMINISTRATIVE ASSESSMENTS FOR FISCAL YEAR 2024/25, BASED ON PRODUCTION YEAR 2023/24 Adopt Resolution 2024-05 as presented. (Page 189)
- C. CHINO BASIN WATERMASTER ANNUAL FINANCIAL REPORT FOR THE FISCAL YEARS ENDED JUNE 30, 2024 AND 2023; AND THE CHINO BASIN WATERMASTER MANAGEMENT REPORT FOR JUNE 30, 2024

Receive and file (1) the Chino Basin Watermaster Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023 and (2) the Chino Basin Watermaster Management Report for June 30, 2024. (*Page 194*)

# III. REPORTS/UPDATES

# A. WATERMASTER LEGAL COUNSEL

- 1. November 15, 2024, Court Hearing (Appropriative Pool Motion for Costs and Fees)
- 2. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
- 3. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)
- 4. San Sevaine Basins 60-day Clean Water Act Violation Notice Letter

# **B. ENGINEER**

- 1. 2025 Safe Yield Reevaluation
- 2. Water Rights and Replenishment Forecasting Tool
- 3. 2023/24 Annual Report of the Ground-Level Monitoring Program

#### C. GENERAL MANAGER

- 1. Basin Plan Amendment Update
- 2. December Meeting Schedule Board direction requested
- 3. Other

# IV. INFORMATION

**RECHARGE INVESTIGATION AND PROJECTS COMMITTEE (PROJECT 23a STATUS)** (Page 279)

V. BOARD MEMBER COMMENTS

# VI. OTHER BUSINESS

# VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

Pursuant to Article II, Section 2.6, of the Watermaster Rules & Regulations, a Confidential Session may be held during the Watermaster Board meeting for the purpose of discussion and possible action.

# VIII. FUTURE MEETINGS AT WATERMASTER

11/20/24	Wed	9:00 a.m.	Safe Yield Reevaluation Workshop
11/21/24	Thu	9:00 a.m.	Advisory Committee
11/21/24	Thu	11:00 a.m.	Watermaster Board*

\* The Watermaster Board meeting is being advanced by a week due to the Thanksgiving Holiday.

# ADJOURNMENT

### DRAFT MINUTES **CHINO BASIN WATERMASTER** ADVISORY COMMITTEE MEETING

October 17, 2024

The Advisory Committee meeting was held at the Chino Basin Watermaster offices located at 9641 San Bernardino Road, Rancho Cucamonga, CA, and via Zoom (conference call and web meeting) on October 17, 2024.

Crops

Crops

State of California

# **ADVISORY COMMITTEE MEMBERS PRESENT**

# AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER

Jeff Pierson, Chair Gino Filippi Jimmy Medrano

# AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Imelda Cadigal State of California Lewis Callahan State of California Tariq Awan State of California Diana Frederick State of California

### **APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER**

Courtney Jones, Vice-Chair Ben Orosco Ron Craig Melissa Cansino Amanda Coker for John Bosler Marty Zvirbulis Justin Castruita Chris Berch

City of Ontario City of Chino City of Chino Hills City of Pomona Cucamonga Valley Water District Fontana Union Water Company Fontana Water Company Jurupa Community Services District

# APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Nicole deMoet **Ben Lewis** Justin Scott-Coe Justin Scott-Coe Alyssa Coronado Brian Lee

City of Upland Golden State Water Company Monte Vista Irrigation Company Monte Vista Water DistrictAlvssa Coronado Santa Ana River Water Company San Antonio Water Company

NON-AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER Brian Geye, Second Vice-Chair California Speedway Corporation

#### NON-AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT ON ZOOM Chad Nishida for Alexis Mascarinas City of Ontario (Non-Ag)

MUNICIPAL REPRESENTATIVE PRESENT ON ZOOM Laura Roughton

Western Municipal Water District

# WATERMASTER BOARD MEMBERS PRESENT ON ZOOM

Bob Bowcock	CalMat Co.
Scott Burton	City of Ontario
James Curatalo	Cucamonga Valley Water District
Mike Gardner	Western Municipal Water District
Bob Kuhn	Three Valleys Municipal Water District
	• •

# WATERMASTER STAFF PRESENT

Edgar Tellez Foster Water Resources Mgmt. & Planning Dir. Anna Nelson Director of Administration Justin Nakano Water Resources Technical Manager Frank Yoo Data Services and Judgment Reporting Mgr. Water Resources Associate Alonso Jurado **Ruby Favela Quintero** Administrative Assistant Jordan Garcia Senior Field Operations Specialist Erik Vides **Field Operations Specialist** 

#### WATERMASTER CONSULTANTS PRESENT ON ZOOM

Brad Herrema Andy Malone Lucy Hedley

### **OTHERS PRESENT AT WATERMASTER**

Ben Orosco Eduardo Espinoza Jimmie Moffatt Jiwon Seung Andy Campbell Steve Smith Bryan Smith Megan Sims Andy Campbell Melissa Cansino Oscar Ramos Matt Litchfield

#### **OTHERS PRESENT ON ZOOM**

Natalie Avila Chad Nashida Norberto Ferreira **Rob Hills Kevin Kenley** Derek Hoffman Ben Lewis Eddie Lin John Russ John Schatz Jesse Pompa Manny Martinez David De Jesus Laura Roughton Mallory O'Conor Shawnda Grady Michael Hurley **Rick Rees** 

**ZOOM** Brownstein Hyatt Farber Schreck, LLP West Yost West Yost

City of Chino

Cucamonga Valley Water District Cucamonga Valley Water District Cucamonga Valley Water District Inland Empire Utilities Agency Jurupa Community Services District Fontana Water Company Inland Empire Utilities Agency City of Pomona San Gabriel Valley Water Company Three Valleys Municipal Water District

City of Chino Citv of Ontario City of Upland Cucamonga Valley Water District Cucamonga Valley Water District Fennemore Law Golden State Water Company Inland Empire Utilities Agency Inland Empire Utilities Agency John J. Schatz, Attorney at Law Jurupa Community Services District Monte Vista Water District Three Valleys Municipal Water District Western Municipal Water District Western Municipal Water District Ellison, Schneider Harris & Donlan LLP Inland Empire Utilities Agency WSP USA

# CALL TO ORDER

Chair Pierson called the Advisory Committee meeting to order at 9:00 a.m.

ROLL CALL

(00:00:29) Ms. Nelson conducted the roll call and announced that a quorum was present.

# AGENDA – ADDITIONS/REORDER

None

#### SAFETY MINUTE

(00:03:27) Mr. Tellez Foster announced that October 17 at 10:17 a.m. is the "Great Shake Out," an annual event that many participate in to remain prepared for earthquakes, and suggested that everyone participate where practical. He also announced that Watermaster has assisted listening devices for use should parties need them.

#### I. CONSENT CALENDAR

All matters listed under the Consent Calendar are considered to be routine and noncontroversial and will be acted upon by one motion in the form listed below. There will be no separate discussion on these items prior to voting unless any members, staff, or the public requests specific items be discussed and/or removed from the Consent Calendar for separate action.

### A. MINUTES

Approve as presented: 1. Minutes of the Advisory Committee Meeting held on September 19, 2024

# **B. FINANCIAL REPORTS**

Receive and file as presented: Financials for the period ended August 31, 2024

(00:05:20)

Motion by Mr. Ron Craig, seconded by Mr. Marty Zvirbulis, there being no dissent, the motion was deemed passed unanimously among those present.

#### Moved to approve the Consent Calendar as presented.

#### II. BUSINESS ITEMS

# A. ANNUAL STREAMFLOW MONITORING REPORT FOR WATER RIGHTS PERMIT 21225 (INFORMATION ONLY)

(00:05:36) Mr. Tellez Foster prefaced the item and indicated the report remains unchanged from the ones presented to the Pool Committees. The Advisory Committee declined to hear the report again.

#### B. ANNUAL AND SEMI-ANNUAL PLUME STATUS REPORTS (INFORMATION ONLY)

(00:06:51) Mr. Tellez Foster prefaced the item and indicated the report remains unchanged from the ones presented to the Pool Committees. The Advisory Committee declined to hear the report again.

#### C. RESOLUTION 2024-04 – TO INCREASE THE CHINO BASIN SAFE STORAGE CAPACITY

(00:28:10)

Motion by Mr. Marty Zvirbulis, seconded by Mr. Ron Craig, the motion was deemed passed by majority 75.775% volume votes in favor (as attached to these minutes). **Moved to approve the Business Item II.C. as presented.** 

#### III. <u>REPORTS/UPDATES</u>

#### A. WATERMASTER LEGAL COUNSEL

1. November 8, 2024, Court Hearing (Appropriative Pool Motion for Costs and Fees)

# Page 3

- 2. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
- 3. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)
- 4. San Sevaine Basins 60-day Clean Water Act Violation Notice Letter

(00:31:10) Mr. Herrema gave a report.

#### **B. ENGINEER**

- 1. Ground-Level Monitoring Program
- 2. 2025 Safe Yield Reevaluation

(00:33:05) Mr. Malone gave a report.

#### C. GENERAL MANAGER

- 1. Assessment Package Workshops
- 2. Other

(00:34:35) Mr. Edgar Tellez Foster gave a report indicating the two workshops planned for the upcoming assessment package. He also mentioned that due to the Thanksgiving holiday and as done in prior years, the November Advisory Committee and Watermaster Board meetings will be held on the same day, November 21, 2024.

### D. INLAND EMPIRE UTILITIES AGENCY

- 1. Groundwater Recharge Update
- 2. Metropolitan Water District Activities Report (Written)
- 3. Water Supply Conditions (Written)
- 4. State and Federal Legislative Reports (Written)

There were no oral reports this month.

E. METROPOLITAN MEMBER AGENCY REPORTS None

#### IV. INFORMATION

# A. RECHARGE INVESTIGATIONS AND PROJECTS COMMITTEE (RIPCOMM)

(00:36:35) Mr. Tellez Foster indicated that the RIPComm meeting would be taking place immediately following the Advisory Committee meeting today which will provide a more expansive update should parties wish to attend.

- V. <u>COMMITTEE MEMBER COMMENTS</u> None
- VI. OTHER BUSINESS

None

#### VII. CONFIDENTIAL SESSION - POSSIBLE ACTION

A Confidential Session may be held during the Advisory Committee meeting for the purpose of discussion and possible action.

None

# ADJOURNMENT

Chair Pierson adjourned the Advisory Committee meeting at 9:39 a.m.

Secretary: \_\_\_\_\_

Approved: \_\_\_\_\_

Attachments

1. 2024 Advisory Committee Volume Vote

# **ATTACHMENT 1**



# 2024 ADVISORY COMMITTEE VOLUME VOTE Assessment Year 2023-2024 (Production Year 2022-2023)

QUORUM

MET?

YES

	Enter <b>Y</b> or <b>N</b>	I in Each Cell				_	
Party	Present (Y/N)	Vote (Y/N)	Assigned	Reallocated	Available	Quorum	Total Yes
Minor 1 - Santa Ana River Water Co.	Y	Y	3.192	0.000	3.192	3.192	3.192
Minor 2 - San Antonio Water Company	Y	N	3.192	0.000	3.192	3.192	0.000
Chino Hills, City Of	Y	Y	2.666	0.000	2.666	2.666	2.666
Chino, City Of	Y	Y	4.507	0.000	4.507	4.507	4.507
Cucamonga Valley Water District	Y	Y	10.064	0.000	10.064	10.064	10.064
Fontana Union Water Company	Y	Y	4.371	0.000	4.371	4.371	4.371
Fontana Water Company	Y	Y	4.897	0.000	4.897	4.897	4.897
Jurupa Community Services District	Y	Y	5.429	0.000	5.429	5.429	5.429
Monte Vista Water District	Y	Ν	6.199	0.000	6.199	6.199	0.000
Ontario, City Of	Y	Ν	14.834	0.000	14.834	14.834	0.000
Pomona, City Of	Y	Y	13.396	0.000	13.396	13.396	13.396
Upland, City Of	Y	Y	2.254	0.000	2.254	2.254	2.254
AGRICULTURAL POOL	Y	Y	20.000	0.000	20.000	20.000	20.000
NON-AGRICULTURAL POOL	Y	Y	5.000	0.000	5.000	5.000	5.000
			100.000	0.000	100.000	100.000	75.775

CALCULATE	CALCULATE	<u>"YES" VOTES</u>	<b>ΡΔ</b> SSFI
QUORUM	VOTES	75.775%	
RESET ALL	RESET VOTES	<u>"NO" VOTES</u> 24.225%	TAGOLI

# DRAFT MINUTES CHINO BASIN WATERMASTER WATERMASTER BOARD MEETING

October 24, 2024

The Watermaster Board meeting was held at the offices of the Chino Basin Watermaster located at 9641 San Bernardino Road, Rancho Cucamonga, CA, and via Zoom (conference call and web meeting) on October 24, 2024.

### WATERMASTER BOARD MEMBERS PRESENT AT WATERMASTER

James Curatalo, Chair Jeff Pierson, Vice Chair Bob Bowcock Mike Gardner Bob Kuhn Manny Martinez for Scott Burton Jimmy Medrano Bill Velto Cucamonga Valley Water District Agricultural Pool – Crops Non-Agricultural Pool – CalMat Co. Western Municipal Water District Three Valleys Municipal Water District MVWD for City of Ontario Agricultural Pool – State of CA City of Upland

### WATERMASTER BOARD MEMBERS PRESENT ON ZOOM

Marco Tule for Steve Elie

Inland Empire Utilities Agency

Inland Empire Utilities Agency

City of Ontario

WATERMASTER BOARD MEMBERS ABSENT

Scott Burton Steve Elie

### WATERMASTER STAFF PRESENT

Todd Corbin Edgar Tellez Foster Anna Nelson Justin Nakano Frank Yoo Daniela Uriarte Alonso Jurado Ruby Favela Quintero Jordan Garcia Erik Vides General Manager Water Resources Mgmt. & Planning Director Director of Administration Water Resources Technical Manager Data Services and Judgment Reporting Mgr. Senior Accountant Water Resources Associate Administrative Assistant Senior Field Operations Specialist Field Operations Specialist

# WATERMASTER CONSULTANTS PRESENT AT WATERMASTER

Brad Herrema Andy Malone Brownstein Hyatt Farber Schreck, LLP West Yost

#### WATERMASTER CONSULTANTS PRESENT ON ZOOM

Garrett Rapp Lucy Hedley West Yost West Yost

# **OTHERS PRESENT AT WATERMASTER**

Gino Filippi Tariq Awan Lewis Callahan Ben Orosco Debra Porada Melissa Cansino Nicole deMoet Amanda Coker John Bosler Agricultural Pool – Crops Agricultural Pool – State of CA

Agricultural Pool – State of CA City of Chino City of Ontario City of Pomona City of Upland Cucamonga Valley Water District Cucamonga Valley Water District Jimmie Moffatt John Russ Chris Berch Brian Geye Alyssa Coronado

# **OTHERS PRESENT ON ZOOM**

Diana Frederick Alexis Mascarinas Norberto Ferreira Eduardo Espinoza Derek Hoffman Ben Lewis Bryan Smith David De Jesus Mallory Gandara Ryan Shaw Richard Rees Cucamonga Valley Water District Inland Empire Utilities Agency Jurupa Community Services District Non-Agricultural – CA Speedway Corporation Santa Ana River Water Company

Agricultural Pool – State of CA City of Ontario City of Upland Cucamonga Valley Water District Fennemore Law Golden State Water Company Jurupa Community Services District Three Valleys Municipal Water District Western Municipal Water District Western Municipal Water District WSP USA

# CALL TO ORDER

Chair Curatalo called the Watermaster Board meeting to order at 11:00 a.m.

# FLAG SALUTE

(00:00:15) Chair Curatalo led the Board in the flag salute.

# ROLL CALL

(00:00:40) Ms. Nelson conducted the roll call and announced that quorum was present.

(00:01:48) Mr. Herrema informed the Board that Mr. Marco Tule, attending on behalf of Mr. Steve Elie, had requested to participate in the meeting remotely. This request was based on the Emergency Circumstances, under Government Code section 54953(j)(1), and the request for remote participation had come up within the 72 hours preceding the Board meeting.

# (00:04:17)

Motion by Vice-Chair Jeff Pierson, seconded by Mr. Mike Gardner, there being no dissent, the item passed unanimously by roll call vote as attached to these minutes.

Moved to find that this item is urgent, needs immediate attention, and was discovered after the 72-hour agenda deadline, and to approve adding an agenda item allowing Mr. Marco Tule, attending on behalf of Mr. Steve Elie, to attend the Board meeting virtually.

#### (00:06:32)

Motion by Mr. Mike Gardner, seconded by Vice-Chair Jeff Pierson, there being no dissent, the item passed unanimously by roll call vote as attached to these minutes.

Moved to approve allowing Mr. Marco Tule, attending on behalf of Mr. Steve Elie, to participate in the Board meeting virtually pursuant to the four findings consistent with the Brown Act Teleconferencing Rules (AB 2449) as follows:

- 1. Mr. Marco Tule disclosed that there was not anyone over 18 years old is present at the remote location at which he would be participating in the Board meeting;
- 2. More than a quorum of the other Board Members was present at Watermaster's Boardroom;
- 3. Mr. Marco Tule had not exceeded the annual limit for remote participation in Board meetings pursuant to the Emergency Circumstances exception under Government Code section 54953(j)(1),
- 4. The Board was providing, via Zoom, a two-way audiovisual platform so the public could remotely hear and visually observe the meeting.

# PUBLIC COMMENTS

This is an opportunity for members of the public to address the Board on any short non-agenda items that are within the subject matter jurisdiction of the Chino Basin Watermaster. No discussion or action can be taken on matters not listed on the agenda, per the Brown Act. Each member of the public who wishes to comment shall be allotted three minutes, and no more than three individuals shall address the same subject.

There were no public comments.

#### AGENDA – ADDITIONS/REORDER

None

### SAFETY MINUTE

(00:08:26) Mr. Corbin asked Mr. Tellez Foster to give the Safety Minute. Mr. Tellez Foster announced that the "Great CA Shakeout" was on October 17 at 10:17 a.m. and is an annual event that many participate in to remain prepared for earthquakes and suggested that everyone participate where practical. He also announced that Watermaster has assisted listening devices for use should parties need them.

### I. <u>CONSENT CALENDAR</u>

All matters listed under the Consent Calendar are considered to be routine and non-controversial and will be acted upon by one motion in the form listed below. There will be no separate discussion on these items prior to voting unless any members, staff, or the public requests specific items be discussed and/or removed from the Consent Calendar for separate action.

### A. MINUTES

Approve as presented: Minutes of the Watermaster Board Meeting held on September 26, 2024

# **B. FINANCIAL REPORTS**

Receive and file as presented: Financials for the period ended August 31, 2024

(00:09:30)

Motion by Mr. Bill Velto, seconded by Vice-Chair Jeff Pierson, there being no dissent, the item passed unanimously.

Moved to approve the Consent Calendar as presented.

# II. BUSINESS ITEMS

# A. ANNUAL STREAMFLOW MONITORING REPORT FOR WATER RIGHTS PERMIT 21225 (INFORMATION ONLY)

(00:10:26) Mr. Corbin asked Mr. Malone to give a report. A discussion ensued.

# B. ANNUAL AND SEMI-ANNUAL PLUME STATUS REPORTS (INFORMATION ONLY)

(00:17:11) Mr. Corbin asked Mr. Malone to give a report. A discussion ensued.

# C. RESOLUTION 2024-04 – TO INCREASE THE CHINO BASIN SAFE STORAGE CAPACITY

Adopt Resolution 2024-04 finding that a proposed order be filed with and adopted by the Court regarding the management and administration of volumes of stored water exceeding 700,000 acrefeet up to a maximum of 900,000 acrefeet.

(00:19:05) Mr. Corbin prefaced the item and asked Mr. Tellez Foster to give a report. A discussion ensued.

The Board took a recess from 11:33 a.m. to 11:37 a.m. At 11:37 a.m. Mr. Herrema reported on the discussion during recess concerning actions taken at the Appropriative Pool and Advisory Committees regarding storage. A discussion ensued.

(00:32:50)

Motion by Mr. Mike Gardner, seconded by Mr. Bob Kuhn, and passed unanimously by roll call vote as attached to these minutes.

Moved to adopt Resolution 2024-04 to increase the Chino Basin Safe Storage Capacity and direct staff to file with the Court as presented.

### III. <u>REPORTS/UPDATES</u>

# A. WATERMASTER LEGAL COUNSEL

- 1. November 8, 2024, Court Hearing (Appropriative Pool Motion for Costs and Fees and Watermaster's Motion for receipt and filing of the Semi-Annual OBMP Status Report 2024-1)
- 2. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
- 3. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)
- 4. San Sevaine Basins 60-day Clean Water Act Violation Notice Letter

(00:38:50) Mr. Herrema gave a report.

#### **B. ENGINEER**

- 1. Ground-Level Monitoring Program
- 2. 2025 Safe Yield Reevaluation

(00:43:09) Mr. Malone gave a report and announced that the Water Rights Replenishment and Forecasting Tool workshop would be held on October 30, 2024 1:30 p.m.

#### C. GENERAL MANAGER

- 1. Assessment Package Workshops
- 2. Other

(00:46:55) Mr. Corbin gave a report on the two Assessment Package workshops that were held on October 15, 2024, and October 29, 2024 and mentioned the morning's academy session on the assessment package. He encouraged parties to raise questions should they have any. Finally, he thanked staff, consultants, and parties for their work on the safe storage capacity item while he was on vacation.

#### IV. INFORMATION RECHARGE INVESTIGATIONS AND PROJECTS COMMITTEE (RIPCOMM) PROJECT 23a

(00:50:45) Mr. Tellez Foster mentioned that the RIPComm meeting was held on October 17, 2024 and was provided parties with an expansive update.

#### V. BOARD MEMBER COMMENTS

None

# VI. OTHER BUSINESS

None

# VII. CONFIDENTIAL SESSION - POSSIBLE ACTION

A Confidential Session may be held during the Board meeting for the purpose of discussion and possible action.

None

#### ADJOURNMENT

Chair Curatalo handed off to Mr. Bowcock who adjourned the Watermaster Board meeting at 11:57 a.m. in Mr. Paul Hamrick's memory, a Jurupa Community Services District Board member who recently passed.

Secretary: \_\_\_\_

Approved: \_\_\_\_\_

Attachments

- 1. 20241024 Roll Call Vote Outcome for Agenda Addition Regarding Teleconference Participation
- 2. 20241024 Roll Call Vote Outcome for Authorization of Remote Teleconference Participation
- 3. 20241024 Roll Call Vote Outcome for Business Item II.C.

# October 24, 2024 Watermaster Board Roll Call Vote Outcome

Member	Alternate	Agenda Addition Allowing Remote Attendance by Tule
Manny Martinez for Scott Burton		Yes
Bowcock, Bob		Yes
Marco Tule* for Steve Elie		N/A
Gardner, Mike		Yes
Kuhn, Bob		Yes
Medrano, Jimmy		Yes
Velto, Bill		Yes
Pierson, Jeff, Vice-Chair		Yes
Curatalo, James, Chair		Yes
	OUTCOME:	Passed Unanimously

\*Participated by Zoom

# October 24, 2024 Watermaster Board Roll Call Vote Outcome

Member	Alternate	Allowing Remote Attendance by Tule
Manny Martinez for Scott Burton		Yes
Bowcock, Bob		Yes
Marco Tule* for Steve Elie		N/A
Gardner, Mike		Yes
Kuhn, Bob		Yes
Medrano, Jimmy		Yes
Velto, Bill		Yes
Pierson, Jeff, Vice-Chair		Yes
Curatalo, James, Chair		Yes
	OUTCOME:	Passed Unanimously

\*Participated by Zoom

# October 24, 2024 Watermaster Board Roll Call Vote Outcome

Member		Business Item II.C.
Manny Martinez for Scott Burton	Alternate	Ves
Bowcock. Bob		Yes
Marco Tule* for Steve Elie		Yes
Gardner, Mike		Yes
Kuhn, Bob		Yes
Medrano, Jimmy		Yes
Velto, Bill		Yes
Pierson, Jeff, Vice-Chair		Yes
Curatalo, James, Chair		Yes
	OUTCOME:	Passed Unanimously

\*Participated by Zoom



# **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

# STAFF REPORT

- DATE: November 2024
- TO: Watermaster Committees & Board
- SUBJECT: Monthly Financial Reports (For the Reporting Period Ended September 30, 2024) (Consent Calendar Item I.B.)

<u>Issue</u>: Record of Monthly Financial Reports for the reporting period ended September 30, 2024 [Normal Course of Business]

<u>Recommendation:</u> Receive and file Monthly Financial Reports for the reporting periods ended September 30, 2024 as presented.

Financial Impact: None

#### BACKGROUND

A monthly reporting packet is provided to keep all members apprised of Watermaster revenues, expenditures, and other financial activity. Monthly reports include the following:

- 1. Cash Disbursements Summarized report of all payments made during the reporting month.
- 2. Credit Card Expense Detail Detail report of all credit card activity during the reporting month.
- 3. Combining Schedule of Revenues, Expenses & Changes in Net Assets Detail report of all revenue and expense activity for the fiscal YTD, summarized by pool category.
- 4. Treasurer's Report Summary of Watermaster investments holdings and anticipated earnings as of month end.
- 5. Budget to Actual Report Detail report of actual revenue and expense activity, shown for reporting month and YTD, comparatively to the adopted budget.
- 6. Monthly Variance Report & Supplemental Schedules Supporting schedule providing explanation for major budget variances. Also provides several additional tables detailing pool fund balance, salaries expense, legal expense, and engineering expense.

#### DISCUSSION

Detailed explanation of major variances and other additional information can be found on the "Monthly Variance Report & Supplemental Schedules."

Watermaster staff will provide additional explanation or respond to any questions on these reports.

#### ATTACHMENTS

1. Monthly Financial Reports (September 30, 2024)



# Chino Basin Watermaster Cash Disbursements September 2024

00705702     2201     LUPEL NUMCIAS     Sever room requelling     \$ 1.25000       00705702     2202     EUMITIC WASTE NUMERIA LUPANTE     Visions     (168.20)       00705702     2202     LJ. BROWN ADMENTIC WASTE NUMERIA LUPANTE     (178.00)     (178.00)       00705702     2202     LJ. BROWN ADMENTIC WASTE NUMERIA LUPANTE DISTRICT - UTULTY     (178.00)     (178.00)       00705702     2202     CUDANDARGA VALLEY WATE DISTRICT - UTULTY     (178.00)     (178.00)       00705702     2202     CUDANDARGA VALLEY WATE DISTRICT - UTULTY     (178.00)     (178.00)       00705702     2202     CUDANDARGA VALLEY WATE DISTRICT - UTULTY     (178.00)     (178.00)       00705702     2202     HIDTTIE COMMUNICATIONS     Landing constaction for Bay Alarm system     (172.00)       00705702     2203     HAUDT COMMUNICATIONS     Landing constaction for Bay Alarm system     (172.00)       00705702     2203     SAN BERARGANDIC COMMUNICATIONS     Landing constaction for Bay Alarm system     (172.00)       00705702     2203     SAN BERARGANDIC COMMUNICATIONS     Landing constaction for Bay Alarm system     (172.00)       00705702	Date	Number	Vendor Name	Description	Amount
00050220     2002     ALVA JOINT POWERS INSURANCE AUTIONTY     October Ife insurance     (28.70)       00050202     2002     C.J. BROWN & CUMPANY, CPAs     PT 24 Audit services     (450.00)       00050202     2002     C.J. BROWN & CUMPANY, CPAs     PT 24 Audit services     (18.10)       00050202     2002     CULATALO, AUALSY WATER DISTRICT - UTILITY     Ubliase: Water     (18.00)       00050202     2002     CULATALO, AUALSY WATER DISTRICT - UTILITY     Ubliase: Water     (12.01)       00050202     2003     FOUNTER COMMUNICATONS     Inania report services     (12.01)       00050202     2003     FROWTER COMMUNICATONS     Sagtember pact carries for services     (100.00)       00050202     2003     RAULCI COMMUNICATON CONSULTATIS, INC.     Annual report services     (12.200)       00050202     2003     TARIE COMMUNICATON CONSULTATIS, INC.     Annual report services     (12.200)       00050202     2003     TARIE COMMUNICATON CONSULTATIS, INC.     Annual report services     (12.200)       00050202     2003     TARIE COMMENTALON INSULANCE INDIN CONSULTATIS, INC.     Annual report services     (12.200)       000	09/05/2024	25019	LOPEZ. NICHOLAS	Server room remodeling	\$ (1,250.00)
000162020     2021     BURRTEC WASTE INDUSTIES, INC.     Unitales: Waste     (168.02)       00050202     2022     C.J. BROWNEA VALLEY WASTE INDISTIES, INC.     Pro-employment screening     (161.00)       00050202     2023     CURATALD, JAMES     Singing of Pols meeting packages     (12.11)       00050202     2026     FRONTER COMMUNICATIONS     Landline connection for Bay Alarm system     (12.02)       00050202     2020     FRONTER COMMUNICATIONS     Landline connection for Bay Alarm system     (12.02)       00050202     2020     FRONTER COMMUNICATIONS     Landline connection for Bay Alarm system     (12.02)       00050202     2020     FRONTER COMMUNICATION CONSULTANTS, INC.     Annual reports and concerage     (12.00)       00050202     2030     SAN EERMANDRO COUNT- OF ALART ALART SANDRES     September pert concensometris fa     (17.00)       00050202     2030     SAN EERMANDRO COUNT- OF ALART ALART SANDRES     Anager taperta part screening     (14.00)       00050202     2030     SAN EERMANDRO COUNT- OF ALART SANDRES     Saptember pert concensometr site     (17.81.81)       00050202     2030     THREE VALLING KONSTAN SANDE     FANDREST SANDRESAND	09/05/2024	25020	ACWA JOINT POWERS INSURANCE AUTHORITY	October life insurance	(238.70)
08/05/202     22/2     C.J. BIOWN & C.OMPANY, CPAs     PY 24 Addisarvices     (9450.00)       08/05/202     22/2     C.O.NCINTA     Pre-employment screening     (1810.00)       08/05/202     22/2     C.U.RAMONA VALLEY WATER DISTRICT_UTILIY     Visitiles: Water     (0.600.00)       08/05/202     22/2     C.U.RAMONA VALLEY WATER DISTRICT_UTILIY     Visitiles: Water     (0.600.00)       08/05/202     22/2     FULPTE, ENO     (0.600.00)     (0.600.00)       08/05/202     22/3     FRUPTE, ENO     (0.600.00)     (0.600.00)       08/05/202     22/3     FRUPTE, ENO     (0.600.00)     (0.700.00)       08/05/202     22/33     FRUPTE, ENO     (0.600.00)     (0.700.00)       08/05/202     23/33     SAN EPINADINN COUNTY - DETT, AIPOPTS     September rants or schoossenctor is in consossenctor is in consos is consos in consossenctor is in consossenctor is in consossencor	09/05/2024	25021	BURRTEC WASTE INDUSTRIES, INC.	Utilities: Waste	(168.62)
B050228     2023     CONCENTIA     Pre-employment screening     (18100)       B050228     2024     CUCAMONG VALLEY WATER DISTINCT- UTILITY     (18010)       B050208     2025     CURATALO, JAMES     Shipping of Pois meeting packages     (12411)       B050208     2020     FRUNTER COMMUNICATIONS     Landline connection for Bay Alarm system     (12627)       B050208     2020     FRUNTER COMMUNICATIONS     Landline connection for Bay Alarm system     (12637)       B050208     2020     FRUNTER COMMUNICATION CONSULT ANTS, INC.     Monal aport sarronaba     (12630)       B050208     2020     RADUE FONDERU TANTS, INC.     Monal aport sarronaba     (12500)       B050208     2030     RADUE FONDERU TANTS, INC.     Monal aport sarronaba     (12500)       B050208     2030     MADE FONDERU TANTS, INC.     Monal aport sarronaba     (12500)       B050208     2030     MADE FONDERU TANTS, INC.     Monal aport sarronaba     (12500)       B050208     2030     MADE FONDERU TANTS, INC.     Monal aport sarronaba     (12500)       B050208     2030     MADE FONDERU TANTS, INC.     Maport Sarronaba	09/05/2024	25022	C.J. BROWN & COMPANY, CPAs	FY 24 Audit services	(450.00)
B0050220     2024     CUCAMONSA VALLEY WATER DISTRICT - UTILITY     Valiance Water     (1,8000)       B0050200     2025     FEDDX     Shipping of Pools meeting packages     (1,211)       B0050202     2026     FEDDX     Shipping of Pools meeting packages     (1,8000)       B0050202     2020     FRUPPI (E NO     (1,8000)     (1,8000)       B0050202     2020     FRUPPI (E NO     (1,8000)     (1,8000)       B0050202     2020     FRUPPI (E NO     (1,8000)     (1,8000)       B0050202     2020     FRUPPI (E NO (MUNICATION CONSULTANTS, INC.     Manal report services     (12,2000)       B0050202     2020     RAULEY CONSULTANTS, INC.     Manal report services     (12,2000)       B0050202     20205     THREE VALLEYS MINICIPAL WATER DIST     Laderathip braithats - T. Cartine, E Teller Fastar, A Nelson, J Nakano     (1400,000)       B0050202     20205     THREE VALLEYS MINICIPAL WATER DIST     September fandroll ancience and July electrosatic spraying     (1,2000)       B0050202     20205     THREE VALLEYS MINICIPAL WATER DIST     September fandroll ancience and July electrosatic spraying     (1,2000)       B00502021	09/05/2024	25023	CONCENTRA	Pre-employment screening	(181.00)
0005202     2262     CURATALD, JAMES     (1,0000)       0005202     2262     FEDK     Shipping of Pools meeting packages     (12,11)       0005202     2202     FEDK     Health and dental premium reinbursements     (1,76,73)       0005202     2202     KAVUUNAS, PETER     Health and dental premium reinbursements     (1,76,73)       0005202     2203     RAULPL COMMUNICATION CONSULTATS     September pact control services     (12,80,78)       0005202     2203     RAULPL COMMUNICATION CONSULTATS     September pact control services     (12,80,78)       0005202     2203     RAULPL COMMUNICATION CONSULTATS     September pact control services     (12,80,78)       0005202     2203     STATE COMPENSATION INSURANCE TIVON     Pro North rein to exchange control services     (12,80,78)       0005202     2203     UNION X5     THERE VALUES MUNICIPAL WATER DIST     August Tind parchase     (12,80,78)       0005202     2203     UNION X5     THERE VALUES MUNICIPAL WATER DIST     August Tind parchase     (12,90,00)       0005202     2203     VALU ANGLARD CLEANING SYSTEMS     September instorial service and-wire fast and aread reinpara index (14,93,94,97)<	09/05/2024	25024	CUCAMONGA VALLEY WATER DISTRICT - UTILITY	Utilities: Water	(408.11)
D0162022     2023     FIDER     Shipping Problements packages     (12.41)       D0162022     2023     FIDUPIC, ROMUNICATIONS     Landine connection for Bay Alarm system     (12.52)       D01620224     2023     FIDUPIC, ROMUNICATIONS     Landine connection for Bay Alarm system     (12.57)       D0162024     2023     FIDUPIC, ROMUNICATIONS     Landine connection for Bay Alarm system     (12.81)       D0162024     2023     RAD PCR3 ENVICES     Staptimeter rate control services     (12.80)       D0162024     2023     SNA BERNADING COUNT- PCR-1 ARPORTS     Staptimeter rate to restantsomer site     (12.23)       D0162024     2023     STATE COMPENSATION NOURANCE FUND     P12 Worker's compensation insurance     (12.84)       D0162024     2033     UNION 78     August had purchase     (12.84)       D0162024     2033     UNION 78     August had purchase     (12.84)       D0162024     2034     UNION 78     August had purchase     (12.84)       D0162024     2034     UNION 78     August had purchase     (12.80)       D0162024     2034     UNION 78     August had purchase	09/05/2024	25025	CURATALO, JAMES		(1,500.00)
UDID2202     2202     HUPP, GIND     (0000000)       UDID2202     2202     RAVUUNAS, PETER     Health and dental premium reinbursaments     (12,257)       UDID2202     2202     KAVUUNAS, PETER     Health and dental premium reinbursaments     (12,257)       UDID2202     2203     RAUCE COMMUNICATION CONSULTANTS, INC.     September past-control services     (12,250)       UDID2202     2203     SAN DETNAADING COUNTY - DEPT ARPORTS     September past-control services     (12,260)       UDID2202     2203     SAN DETNAADING COUNTY - DEPT ARPORTS     September rein for actessometer site     (12,261)       UDID2202     2203     SAN DETNAADING COUNTY - DEPT ARPORTS     September rein for actessometer site     (12,263)       UDID2202     2203     SAN DETNAADING COUNTY - DEPT ARPORTS     September rein for actessometer site     (12,263)       UDID2202     2203     VANGUARD CLANNE SYSTEMS     September rein for actessometer site     (12,263)       UDID2204     2203     VANGUARD CLANNE SYSTEMS     September reinformalie service and July olextrostic spraying     (10,0000)       UDID2204     22040     FULLER TRUCK ACCESSONIES     Light bat and accessonies for new field truck	09/05/2024	25026	FEDEX	Shipping of Pools meeting packages	(12.41)
UDUCAD     2023     FROM TEAL COMMUNICATIONS     Landine contending for Fash yakem     1122-77       00052020     2023     PRILIDELPHIA NSURANCE COMPANY     Polery renewal: Manicopatines untrelia coverage     (2,206,77)       00052020     2033     RAD PETS FEWICES     (2,006,77)     (2,006,77)     (2,006,77)       00052020     2033     RAD PETS FEWICES     (2,006,77)     (2,006,77)     (2,006,77)       00052020     2033     RAD PETS FEWICES     September parts of coverage     (2,250,97)       00052020     2033     SALE FEWICES     September parts of coverage     (2,250,97)       00052020     2035     SALE FEWICES     September parts of coverage     (2,250,97)       00052020     2035     VINGER ALLEYS MUNICIPAL WITER DIST     Leadersholders companyation insurance     (2,250,97)       00052020     2035     VINGER ALLEYS MUNICIPAL WITER SETEMENT SYSTEM     September jantorial service and July electrostatic spraying     (1,000,00       00072020     2040     FULLER TRUCK ACCESSORIES     Light bar and accessories for mow field truck     (4,284,44)       00072020     2040     FULLER TRUCK ACCESSORIES     Light bar and accessori	09/05/2024	25027	FILIPPI, GINU	Les d'instances d'un fair Deu Allemannetern	(500.00)
Ubust224     2223     AVADDRS, YE LPN     Preasin and ubusta pressmants     (1,2823)       00052204     2231     RAD PST SERVICES     Stepamber pest control services     (1000)       00052204     2233     RAD PST SERVICES     Stepamber pest control services     (1224)       00052204     2233     SAM BERNARDING COUNT - DET AIRPORTS     Stepamber rest composition insurance     (1224)       00052204     2233     SAM BERNARDING COUNT - DET AIRPORTS     Supamber rent for extensameter site     (1224)       00052204     2233     SIAH EERNARDING FOR THE COUNT - DET AIRPORTS     Supamber rent for extensameter site     (1224)       00052204     2233     UNROVA     PET AV MORE Composition services     (1234)       00052204     2233     UNROVA     PET AV MORE Composition services     (1234)       00052204     2233     UNROVA     PET AV MORE Composition services     (1234)       00052204     2234     UNROVA     PET AV MORE CONSTRUCT     (1234)       00052204     2234     UNROVA     PET AV MORE CONSTRUCT     (1234)       00052204     2234     UNROVA     PET ON SERVICES CONSTRUCT<	00/05/2024	25028		Landline connection for Bay Alarm system	(152.57)
0.995/2004     2.00     R&D FST SERVICES     September past control services     (2250)       0.995/2004     2.03     SAL PEST SERVICES     (2250)       0.995/2004     2.033     SAL PEST SERVICES     (2254)       0.995/2004     2.033     STALE COMPENSATION INSURANCE FUND     P124 Workar's compensation insurance     (22451)       0.995/2004     2.033     VILLEYS MUNICIPAL WATER DIST     Chankarts.1: Chonking Chan	09/05/2024	20029		Policy ropowal: Municipalities umbralla coverage	(1,470.30)
ONE DESIGNATION     Sequence of the second	09/05/2024	25030	R&D PEST SERVICES	Sentember nest control services	(100.00)
04002024     2033     SAN BERNARDING COUNTY - DEPT. AIRPORTS     September rent for axtensommeter site     (17200)       04005024     2035     STATE COMPENSATION INSURANCE FUN     P72 Worker's compensation insurance     (20461)       04005024     2035     TINEE VALLEYS MUNICIPAL WATER DIST     Ladership breaktart - T. Ochin, E. Tellez Foster, A. Nelson, J. Nakano     (14000)       04005024     2033     VANDEMD CLEANING SYSTEMS     September jeintorial service and July electrostatic spraying     (10000)       04005024     2033     VLID, BILL     September jeintorial service and July electrostatic spraying     (10000)       04005024     2048     VLID, BILL     September medical insurance Premiums     (14,3407)       04005024     20490     VULID, BILL     September ad accessories for new field truck     (4,3444)       04117224     20401     PULLER TRUCK ACCESSORIES     Light bar ad accessories for new field truck     (4,3444)       04117224     20451     APLEDINE     Tumporary employment services     (15,7000)       04117224     20454     E0300LL AWG ACCESSORIES     Light bar ad accessories for new field truck     (2,3441)       041172262     20414     E0300LL A	09/05/2024	25032	RAUCH COMMUNICATION CONSULTANTS, INC.	Annual report services	(225.00)
09/05/224     2034     STATE COMPENSATION INSURANCE FUND     PY 24 Worke's compensation insurance     (2.246.91)       09/05/224     2038     UNION 76     August fuel purchases     (1.240.01)       09/05/224     2038     UNION 76     August fuel purchases     (1.278.03)       09/05/224     2038     VANCUARD CLEANING SYSTEMS     Saptember jenitorial service and July electrostatic spraying     (1.000.00)       09/05/224     20.03     VALOUARD CLEANING SYSTEMS     Saptember jenitorial service and July electrostatic spraying     (1.000.00)       09/05/224     ACH96/24     ACH96/24 <t< td=""><td>09/05/2024</td><td>25033</td><td>SAN BERNARDINO COUNTY - DEPT. AIRPORTS</td><td>September rent for extensometer site</td><td>(172.00)</td></t<>	09/05/2024	25033	SAN BERNARDINO COUNTY - DEPT. AIRPORTS	September rent for extensometer site	(172.00)
04062224     2035     THREE VALLEYS MUNICIPAL WATER DIST     Landership breakfast - T. Cortin, E. Tellez Foster, A. Nelson, J. Nakano     (140.00)       04905224     2037     USAFACT, INC.     Pre-employment background check.     (173 18)       049052242     2038     VANUMAD CLEANING SYSTEMS     September jeintorial service and July electrostatic spraying     (100000)       049052242     ACH9624     CALPERS     September jeintorial service and July electrostatic spraying     (120.00)       049052242     ACH9024     CALPERS     September medical Insurance Premiums     (14, 244.00)       049172224     2040     FULLE TRUCK ACCESSORES     Light bar and accessories for now field truck.     (24, 244.40)       049172224     2040     FULES TRUCK ACCESSORES     Light bar and accessories for now field truck.     (24, 244.40)       049172224     2045     E BOOM, NATAN     Account doing 1918 - See detail attached     (125, 00)       049172224     2046     IBOSDOM, NATAN     Account doing 1918 - See detail attached     (24, 247.40)       049172224     2046     INALAN MORE     Y 25 RTS charges     (24, 247.81)       049172224     20454     IBONON, NATAN     II	09/05/2024	25034	STATE COMPENSATION INSURANCE FUND	FY 24 Worker's compensation insurance	(2,264.91)
BVID/S224     2036     UNION 76     August fuel purchases     (238.63)       BVID/S224     2038     VANCUARD CLEANING SYSTEMS     September janitorial service and July electrostatic spraying     (1,000.00)       BVID/S224     2038     VLTO, BLIL     (250.00)       BVID/S224     20490724     ACAIPSR2     CAIPERS     September Medical Insurance Preniums     (14) 143.07       BVID/S224     2049072     ACAIPSR2     FUEL CMPLOYEES TRETIBELENT SYSTEM     GADS BReporting Services Fee     (700.00)       BVID/S224     20490     FULLER TRUCK ACCESSORIES     Light bar and accessories for new field truck     (4,284.41)       BVID/2224     20541     APPLEONE     Tamporary employment services     (15.750.00)       BVID/2224     20540     FUEL AND RUP, INC.     August DAP legal services     (37.500.00)       BVID/2224     20540     FUEL AND RUP, INC.     August DAP legal services     (37.500.00)       BVID/2224     20540     SUEL AND RUP, INC.     August DAP legal services     (37.500.00)       BVID/2224     2050     VELTO, BIL     VELTO, BIL     (37.500.00)       BVID/2224     2050	09/05/2024	25035	THREE VALLEYS MUNICIPAL WATER DIST	Leadership breakfast - T. Corbin, E. Tellez Foster, A. Nelson, J. Nakano	(140.00)
09/05/2024     29/07     USAFACT, INC.     Pra-employment background check     (173.18)       09/05/2024     29/08     VANGUAMD CLEANING SYSTEMS     September indiorial services and July electrostatic spraying     (16,000.00)       09/05/2024     25/08     VANGUAMD CLEANING SYSTEMS     September Medical Insurance Premiums     (14,134.07)       09/07/2024     ACH80/67     VALEPERS     September Medical Insurance Premiums     (14,134.07)       09/07/2024     ACH80/67     VALEPERS     ETTEREMENT SYSTEM     GASB 68 Reporting Services Fee     (700.00)       09/07/2024     Z041     APPLEONE     Temporary employment services     (1,218.00)       09/07/2024     Z042     CALFONIA BANK & TRUST     Account ending 6183 - See detail attached     (#,248.48)       09/07/2024     Z044     EGOSCUE LAW GROUP, INC.     August DAP legal services     (157.00)       09/07/2024     Z045     ILGAL SHIELD     September employment services     (4,424.76)       09/07/2024     Z045     SULPTH SISMINARS     All access annual pass - D. Uriarte     (249.00)       09/07/2024     Z046     INALNARS     All acpreses annual pass - D. Uriarte     (249.00) </td <td>09/05/2024</td> <td>25036</td> <td>UNION 76</td> <td>August fuel purchases</td> <td>(238.63)</td>	09/05/2024	25036	UNION 76	August fuel purchases	(238.63)
03/05/204     2503     VANGUARD CLEANING SYSTEMS     September janitrinal service and July electrostatic spraying     (1,000.00)       03/06/2024     ACH90/F2A     CALPERS     September Medical Insurance Premiums     (14,184.07)       03/07/2024     ACH90/F2A     CALPERS     September Medical Insurance Premiums     (16,000.00)       03/07/2024     ACH90/F2A     KAISER FOUNDATION HOSPITALS     Settlement payment     (15,000.00)       03/07/2024     ACH90/F2A     VELIDEN     Temporary employment services     (1,191.20)       03/07/2024     2504     CALIFONIA BAIX& & TRUST     Account ending F18- See detail attached     (4,284.40)       03/07/2024     2504     GEVE, BRIAN     (175.00)     (375.00)       03/07/2024     25045     GEVE, BRIAN     (125.00)     (375.00)       03/07/2024     25045     GEVE, BRIAN     (125.00)     (375.00)       03/07/2024     25045     SKILLPATH SEMINARS     All acceas annual pass - 0. Uriarta     (245.42,47.6)       03/07/2024     25048     SKILLPATH SEMINARS     All acceas annual pass - 0. Uriarta     (245.357.46)       03/07/2024     25056     VELTO,	09/05/2024	25037	USAFACT, INC.	Pre-employment background check	(179.18)
09/07/2024     2693     VEIT0, BIL     (20.00)       09/07/2024     ACH96/24     ACH96/24     ACH96/24     PUBLIC EMPLOYES; RETIREMENT SYSTEM     GASB 68 Reporting Services Fea     (700.00)       09/07/2024     ACH96/24     PUBLIC EMPLOYES; RETIREMENT SYSTEM     GASB 68 Reporting Services Fea     (700.00)       09/17/2024     ACH96/24     PUBLIC EMPLOYES; RETIREMENT SYSTEM     GASB 68 Reporting Services for new field truck     (4.284.44)       09/17/2024     Z9640     FULLER TRUCK ACCESSORIES     Light bar and accessories for new field truck     (4.284.64)       09/17/2024     Z9645     EGSCUE LAW GROUP, INC.     August 0AP legal services     (175.50)       09/17/2024     Z9645     EVE, BRIAN     (357.00)     (375.00)       09/17/2024     Z9645     EVE, BRIAN     (357.00)     (375.00)       09/17/2024     Z9645     KILLPAT HSEMINARS     All access annual pass - D. Uriarte     (357.00)       09/17/2024     Z9640     NULLINES AGENCY     FY 2S RTS chargas     (34.40.70)       09/17/2024     Z9645     BKULPATH SEMINARS     All access annual pass - D. Uriarte     (24.537.64)       09/17/2024	09/05/2024	25038	VANGUARD CLEANING SYSTEMS	September janitorial service and July electrostatic spraying	(1,000.00)
09/09/2023     ACH9/624     CALPERS     September Medical Insurance Premiums     (14,134.07)       09/07/2024     ACH9/174     KAISER FOUNDATION NOSPITALS     Sattlement payment     (150,000.00)       09/17/2024     2040     FULLE CMPLOYEES RETIREMENT SYSTEM     GABS B6 Reporting Services Fee     (19.120)       09/17/2024     2040     FULLE TRUCK ACCESSONES     Light bar and accessones for new field truck     (4.284.48)       09/17/2024     2040     FULLE TRUCK ACCESSONES     Light bar and accessones for new field truck     (4.284.88)       09/17/2024     2044     DE BODM, MATHAN     Account ending 6189 - See detail attached     (15.700.00)       09/17/2024     2045     GEYC, BRIAN     (15.700.00)     (15.700.00)       09/17/2024     2046     GEYC, BRIAN     (15.404.76)     (15.404.76)       09/17/2024     2049     SULLPATH SAGENCY     FY 25 RTS charges     (15.404.76)       09/17/2024     2049     SULLPATH SAGENCY     FY 25 RTS charges     (15.403.76)       09/17/2024     2049     SULLPATH SE MINARS     All access annual pass - D. Uriarte     (128.00)       09/17/2024     2060	09/05/2024	25039	VELTO, BILL		(250.00)
04/06/2024     ACH496/24     PUBLIC EMPLOYEES RETIREMENT SYSTEM     GASB 68 Reporting Services Fee     (700.00)       09/17/2024     ACH496/24     PUBLIER TRUCK ACCESSONES     Light bar and accessories for new field truck     (4.284.44)       09/17/2024     ACH406/24     ACH406/24     Light bar and accessories for new field truck     (4.284.40)       09/17/2024     25041     APPLEONE     Temporary employment services     (115.000.00)       09/17/2024     25043     DE BOOM, NATHAN     CALIFORNIA BANK & TRUST     Account ending 6188 - See detail attached     (4.284.84)       09/17/2024     25044     EGOSCUE LAW GROUP, INC.     August 0AP legal services     (15.760.00)       09/17/2024     25045     IKILAND EMPIRE UTITITES AGENCY     FY 25 RTS charges     (15.424.76)       09/17/2024     25046     ISOLATH SEKINARS     All access annual pass - D. Uriarte     (249.00)       09/17/2024     25045     SULTHERN CA EDISON     Utilities: Electric     (15.500.00)       09/17/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (245.577.80)       09/17/2024     25065     BAV LARM COMSANT     Electriconic dignosis and rep	09/06/2024	ACH9/6/24	CALPERS	September Medical Insurance Premiums	(14,134.07)
08/11/2024     ACH8/11/2     KAISER FUNDATION HUSPITALS     Settlement payment     (150,000.00)       09/12/2024     25040     FULLER TRUCK ACCESSORIES     Light bar and accessories for new field truck     (4.224.44)       09/12/2024     25041     APPLEONE     Temporary employment services     (1919.20)       09/12/2024     25042     CALIFORNIA BARN & TRUST     Account ending 6198 - See detail attached     (4.224.48)       09/12/2024     25043     DE BOOM, NATHAN     (125.00)     (125.00)       09/12/2024     25045     GYCE, BRIAN     (1375.00)     (1375.00)       09/12/2024     25046     INLAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (54,424.76)       09/12/2024     25046     SKILLPATH SEMINARS     All access annual pass - D. Uriarte     (23,74.44)       09/12/2024     25049     SOUTHERN CA EDISON     Utilities: Electric     (13,74.44)       09/12/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legial services     (14,84,89)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legial services     (19,454,89)       09/19/2024     25064 <t< td=""><td>09/06/2024</td><td>ACH9/6/24</td><td>PUBLIC EMPLOYEES' RETIREMENT SYSTEM</td><td>GASB 68 Reporting Services Fee</td><td>(700.00)</td></t<>	09/06/2024	ACH9/6/24	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	GASB 68 Reporting Services Fee	(700.00)
UM1/2202     2040     FULLEH INUK ALCLESSUMES     Light bar and accessones for wen Meld truck     (4,294.44)       091/2202     25041     APPLEONE     Temporary employment services     (1,913.20)       091/2202     25042     CALIFORNIA BANK & TRUST     Account ending 6198 - See detail attached     (4,294.48)       091/2202     25043     DE BOOM, NATHAN     (375.00)     (375.00)       091/2202     25044     EGOSCUE LAW GROUP, INC.     August 0AP legal services     (157.50)       091/2202     25046     INLAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (54.424.76)       091/2202     25047     LEGAL SHIELD     Soptember amployee paid legal insurance     (19.55)       091/2202     25049     SULTHATH SEMINARS     All access annual pass - D. Uriarte     (249.567.86)       091/22024     25060     VELTO, BILL     (19.50)     (19.50)     (24.567.86)       091/122024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (19.43.86)       091/122024     25061     AVELTA BER SCHRECK     July legal services     (19.43.86)       091/122024     25064     A	09/11/2024	ACH9/11/24	KAISER FOUNDATION HOSPITALS	Settlement payment	(150,000.00)
Up/12/202     2041     APPLEUNE     Temporary employment services     (1,913,20)       09/12/202     2042     CALFONNA BANK & TRUST     Account ending 6198 - See detail attached     (4,224,68)       09/12/202     25043     DE BOOM, NATHAN     (175,00)     (175,00)       09/12/202     25045     GEYE, BRIAN     (175,00)     (175,00)       09/12/202     25045     GEYE, BRIAN     (375,00)     (375,00)       09/12/202     25045     GEYE, BRIAN     (375,00)     (375,00)       09/12/202     25045     GEYE, BRIAN     (374,44)     (374,24)       09/12/202     25048     SKILLPATH SEMINARS     All access annual pass - D. Uriarte     (249,00)       09/12/202     25049     SOUTHERN CA EDISON     Unitides: Electric     (357,44)       09/12/202     25050     VELTO, BIL     Unitides: Electric     (24,587,60)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July engineering services     (194,489,60)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring services     (194,489,76)       09/19/2024 <td>09/12/2024</td> <td>25040</td> <td>FULLER TRUCK ACCESSURIES</td> <td>Light bar and accessories for new field truck</td> <td>(4,284.44)</td>	09/12/2024	25040	FULLER TRUCK ACCESSURIES	Light bar and accessories for new field truck	(4,284.44)
Day 12/202     CALLPOINTIN BARK & TRUST     Account #funity Bisb - See defail attached     (#,28.460)       09/12/202     Seda     DE BOOM, NATHAN     (175.00)       09/12/202     Soda     DE BOOM, NATHAN     (375.00)       09/12/202     Soda     DE LOBIN, NATHANS     All access annual pass - D. Uriarte     (289.00)       09/12/202     Soda     SOUTHERN CA EDISON     Unities: Electric     (3,574.44)       09/12/202     Soba     SOUTHERN CA EDISON     Unities: Electric     (426.387.66)       09/19/2024     Soba     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (19.488)       09/19/2024     Soba     APPLEONE     Temporary employment services     (19.498)       09/19/2024     Soba     BAY LARM COMPANY     Security alarm monitoring services     (19.494)       09/19/2024     Soba     BULPRIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance	09/12/2024	25041		l emporary employment services	(1,919.20)
109/12/202     2604     EG DUDM, NA HANA       112.2009     2504     EG SUDLE LAW GROUP, INC.     August 0AP legal services     (15,700.00)       09/12/2024     25046     EN LAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (54,423.76)       09/12/2024     25046     INLAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (19,55)       09/12/2024     25046     INLAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (19,56)       09/12/2024     25048     SKILLPATH SEMINARS     All access annual pass - D. Uriarte     (19,56)       09/12/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (24,307,60)       09/19/2024     25062     WEST YOST     July engineering services     (19,14,86)       09/19/2024     25066     BLOKNSTEIN HYATT FARBER SCHRECK     July engineering services     (19,14,88)       09/19/2024     25066     BLOKNSTEIN HYATT FARBER SCHRECK     July engineering services     (19,14,88)       09/19/2024     25066     BLOKNSTEIN HYATT FARBER SCHRECK     July engineering services     (19,24,38)       09/19/2024     25066     BLOKNARE, INC.     Contractst	00/12/2024	25042		Account ending 6198 - See detail attached	(4,204.08)
Doi:10.201     2.004     ECOURD LINK ONDOL, INC.     August Ork regults BitNess     (15,75.00)       09/12/2024     25046     INLAND EMPIRE UTILITIES AGENCY     FY 25 RTS charges     (64,424,76)       09/12/2024     25047     LEGAL SHIELD     September employee paid legal insurance     (129,50)       09/12/2024     25048     SKILLPATH SEMINARS     All access annual pass - D. Uriarte     (28,00)       09/12/2024     25050     VELTO, BILL     (12,500)     Utilities: Electric     (3,574.44)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (245,397.86)       09/19/2024     25063     ABC LOCKSMITHS*     Electronic diagnosis and repair alarm lock issue     (180.00)       09/19/2024     25066     BRUHENDE     Temporary employment services     (189.24)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Correct adtabases oftware annual support and maintenance     (62,992.71)       09/19/2024     25066     CUCAMONGA VALLEY WATER DISTRICT     Other lease     (12,50.01)       09/19/2024     25066     CUUCAMONGA VALLEY WATER DISTRICT     Othober lease     (2,572.11)	09/12/2024	25043			(123.00)
00/12/202     2504     INLADD EMPRE UTILITIES AGENCY     FY 25 RTS charges     (54,424,76)       09/12/202     25044     INLADD EMPRE UTILITIES AGENCY     FY 25 RTS charges     (19,55)       09/12/2024     25044     SILLPATH SEMINARS     All access annual pass - D. Uriarte     (249,00)       09/12/2024     25048     SULTHPATN EARINARS     All access annual pass - D. Uriarte     (3,574,44)       09/12/2024     25050     VELTO, BILL     (125,00)     (126,00)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July engineering services     (245,397,60)       09/19/2024     25063     ABC LOCKSMITHS*     Electronic diagnosis and repair alarm lock issue     (180,00)       09/19/2024     25066     BAY ALARM COMPANY     Security alarm monitoring services     (12,52,00)       09/19/2024     25066     CUBICLE AND OFFICE, LLC.     Deposit for room divider in copy room     (2,572,11)       09/19/2024     25067     CORELOGIC INFORMATION SOLUTIONS     August geographic package services     (12,52,00)       09/19/2024     25066     CUBICLE AND OFFICE, LLC.     Deposit for room divider in copy room     (2,572,11) <t< td=""><td>09/12/2024</td><td>25044</td><td>GEVE BRIAN</td><td>August OAF legal services</td><td>(13,750.00)</td></t<>	09/12/2024	25044	GEVE BRIAN	August OAF legal services	(13,750.00)
09/12/2024     25047     LEGAL SHIELD     September employee paid legal insurance     (119.55)       09/12/2024     25048     SKILIPATH SEMINARS     All access annual pass - D. Uriarte     (249.00)       09/12/2024     25060     VELTO, BILL     (125.00)     (125.00)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (245.367.66)       09/19/2024     25062     WEST YOST     July engineering services     (19.458.9)       09/19/2024     25066     ABC LOCKSMITHS*     Electronic diagnosis and repair alarm lock issue     (19.00)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (62.98.2)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (62.98.2)       09/19/2024     25066     BLUERIDGE VERMATION SOLUTIONS     August geographic package services     (17.27.00)       09/19/2024     25069     CUBCLOGE INFORMATION SOLUTIONS     August copy machine lease     (2.163.64)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (	03/12/2024	25045	INI AND EMPIRE LITH ITIES AGENCY	EV 25 BTS charges	(54 424 76)
09/12/2024     25048     SKILLPATH SEMINARS     All access annual pass - D. Urarte     (249.00)       09/12/2024     25049     SOUTHERN CA EDISON     Ulitities: Electric     (3,574.44)       09/12/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (245.367.86)       09/19/2024     25062     WEST YOST     July engineering services     (180.00)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring service     (180.00)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring services     (19.24)       09/19/2024     25066     BLURIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (629.32)       09/19/2024     25066     BLURIDGE SOFTWARE, INC.     Deposit for room divider in copy room     (2,572.11)       09/19/2024     25067     CORELOGIC INFORMATION SOLUTIONS     August copy machine lease     (11.727.00)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,572.11)       09/19/2024     25071     PIENDON, JEFREY     (315.50)     (315.50)       09/19/2024 <td>09/12/2024</td> <td>25047</td> <td>LEGAL SHIELD</td> <td>September employee paid legal insurance</td> <td>(119.55)</td>	09/12/2024	25047	LEGAL SHIELD	September employee paid legal insurance	(119.55)
09/12/202425049SOUTHERN CA EDISONUtilities: Electric(3,574,44)09/12/202425050VELTO, BILL(125,00)09/19/202425061BROWNSTEIN HYATT FARBER SCHRECKJuly legal services(245,367,86)09/19/202425062WEST YOSTJuly engineering services(180,00)09/19/202425063ABC LOCKSMITHS*Electronic diagnosis and repair alarm lock issue(180,00)09/19/202425064APLEDNETemporary employment services(1,91,488)09/19/202425065BAY ALARM COMPANYSecurity alarm monitoring service(189,24)09/19/202425066BLUERIDGE SOFTWARE, INC.Contracts database software annual support and maintenance(623,82)09/19/202425067CORELOGIC INFORMATION SOLUTIONSAugust geographic package services(175,00)09/19/202425068CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2,572,11)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(216,364)09/19/202425071PIERSON, JEFFREY(875,00)09/19/202425072READY REFRESHOffice water dispenser lease(2,572,17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572,17)09/19/202425073UNITED HEALTHCAREOtober lease(27,717)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572,17)09/19/202425075CUBIC	09/12/2024	25048	SKILLPATH SEMINARS	All access annual pass - D. Uriarte	(249.00)
09/12/2024     25050     VELTO, BILL     (125.00)       09/19/2024     25061     BROWNSTEIN HYATT FARBER SCHRECK     July legal services     (24,598.76)       09/19/2024     25062     WEST YOST     July engineering services     (24,598.76)       09/19/2024     25064     APPLEONE     Temporary employment services     (180.00)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring service     (189.24)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (628.82)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Deposit for room divider in copy room     (2,572.11)       09/19/2024     25067     CORELOGIC INFORMATION SOLUTIONS     August copy machine lease     (11,727.00)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,163.64)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,270.11)       09/19/2024     25073     UNITED HEALTHCARE     October dental insurance coverage     (14,51.03)       09/19/2024     25075 <td>09/12/2024</td> <td>25049</td> <td>SOUTHERN CA EDISON</td> <td>Utilities: Electric</td> <td>(3,574.44)</td>	09/12/2024	25049	SOUTHERN CA EDISON	Utilities: Electric	(3,574.44)
09/19/202425061BROWNSTEIN HYATT FARBER SCHRECKJuly legal services(54,968,67)09/19/202425062WEST YOSTJuly engineering services(245,367,86)09/19/202425063ABC LOCKSMITHS*Electronic diagnosis and repair alarm lock issue(180.00)09/19/202425064APPLEONETemporary employment services(1,914,88)09/19/202425065BAY ALARM COMPANYSecurity alarm monitoring service(823,82)09/19/202425066BLUERIDGE SOFTWARE, INC.Contracts database software annual support and maintenance(623,82)09/19/202425067CORELOGIC INFORMATION SOLUTIONSAugust geographic package services(125,00)09/19/202425069CUCAMONGA VALLEY WATER DISTRICTOctober lease(2,163,64)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(2,163,64)09/19/202425071PIERSON, JEFREY(87,500)09/19/202425072READY REFRESHOctober dental insurance coverage(1,451,03)09/19/202425075CUBICLE AND OFFICE, LLC.Harasment prevention training for staff(2,260.00)09/19/202425071PIERSON, JEFREY(14,51.03)(17,27.11)09/19/202425075CUBICLE AND OFFICE, LLC.Harasment prevention training for staff(2,80.00)09/19/202425075CUBICLE AND OFFICE, LLC.Harasment prevention training for staff(2,80.00)09/19/202425075CUBICLE AND OFFICE, LLC.Harasment prevention training for staff<	09/12/2024	25050	VELTO, BILL		(125.00)
99/19/202425062WEST YOSTJuly enginening services(245,387,86)09/19/202425063ABC LOCKSMITHS*Electronic diagnosis and repair alarm lock issue(180.00)09/19/202425064APPLEDNETemporary employment services(1.914.88)09/19/202425066BLUERIDGE SOFTWARE, INC.Contracts database software annual support and maintenance(622.82)09/19/202425066CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2.572.11)09/19/202425068CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2.572.11)09/19/202425069CUCAMONGA VALLEY WATER DISTRICTOctober lease(11.727.00)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(2.163.64)09/19/202425071PIERSON, JEFFREY(787.00)(77.17)09/19/202425072READY REFRESHOffice water dispenser lease(82.55)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1.451.03)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2.577.17)09/19/202425070PIERSON, JEFFREY(3.125.00)(3.25.00)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2.575.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2.800.00)09/19/202425077PIERSON, JEFFREYAnnual Unfunded Accrued Liabi	09/19/2024	25061	BROWNSTEIN HYATT FARBER SCHRECK	July legal services	(54,969.67)
09/19/2024     25063     ABC LOCKSMITHS*     Electronic diagnosis and repair alarm lock issue     (180.00)       09/19/2024     25064     APPLEONE     Temporary employment services     (1.914.88)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring service     (189.24)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (623.82)       09/19/2024     25067     CORELOGIC INFORMATION SOLUTIONS     August geographic package services     (117.07)       09/19/2024     25069     CUICAMONGA VALLEY WATER DISTRICT     Deposit for room divider in copy room     (2,572.11)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,163.64)       09/19/2024     25071     PIERSON, JEFREY     (675.00)     (875.00)       09/19/2024     25073     UNITED HEALTHCARE     October detata insurance coverage     (1,451.03)       09/19/2024     25073     UNITED HEALTHCARE     October detata insurance coverage     (2,872.11)       09/19/2024     25075     CUBICLE AND OFFICE, LLC.     Final payment for room divider in copy room <t< td=""><td>09/19/2024</td><td>25062</td><td>WEST YOST</td><td>July engineering services</td><td>(245,367.86)</td></t<>	09/19/2024	25062	WEST YOST	July engineering services	(245,367.86)
09/19/2024     25064     APPLEONE     Temporay employment services     (1,914.88)       09/19/2024     25065     BAY ALARM COMPANY     Security alarm monitoring service     (189.24)       09/19/2024     25066     BLUERIDGE SOFTWARE, INC.     Contracts database software annual support and maintenance     (629.82)       09/19/2024     25066     CUBICLE AND OFFICE, LLC.     Deposit for room divider in copy room     (2,572.11)       09/19/2024     25060     CUCAMONGA VALLEY WATER DISTRICT     October lease     (2,163.64)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,163.64)       09/19/2024     25071     PIERSON, JEFFREY     Office water dispenser lease     (2,572.11)       09/19/2024     25072     READY REFRESH     Office water dispenser lease     (2,572.11)       09/19/2024     25075     CUBICLE AND OFFICE, LLC.     Final payment for room divider in copy room     (2,572.11)       09/19/2024     25076     EMPLOYMENTOR, INC.     Harresment prevention training for staff     (2,800.00)       09/19/2024     25076     EMPLOYMENTOR, INC.     Harresment prevention training for staff     (2,800.	09/19/2024	25063	ABC LOCKSMITHS*	Electronic diagnosis and repair alarm lock issue	(180.00)
09/19/202425065BAY ALARM COMPANYSecurity alarm monitoring service(188.24)09/19/202425066BLUERIDGE SOFTWARE, INC.Contracts database software annual support and maintenance(629.82)09/19/202425067CORELOGIC INFORMATION SOLUTIONSAugust geographic package services(1125.00)09/19/202425068CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2,572.11)09/19/202425069CUCAMONGA VALLEY WATER DISTRICTOctober lease(11,727.00)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(875.00)09/19/202425071PIERSON, JEFFREY(875.00)(875.00)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1,451.03)09/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(277.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425077PIERSON, JEFFREY(3)(25.00)(3)(25.00)09/19/202425077PIERSON, JEFFREY(3)(25.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/26/202425080APPLEONETemporary employment services(153.56)09/26/202425081BOW	09/19/2024	25064	APPLEONE	Temporary employment services	(1,914.88)
09/19/202425066BLUERIDGE SOFTWARE, INC.Contracts database software annual support and maintenance(629.82)09/19/202425067CORELOGIC INFORMATION SOLUTIONSAugust geographic package services(125.00)09/19/202425068CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2,572.11)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(2,163.64)09/19/202425071PIERSON, JEFFREY(875.00)09/19/202425073UNITED HEALTHCAREOtfice water dispenser lease(2,272.11)09/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(277.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(277.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425077PIERSON, JEFFREY(3,125.00)(3,25.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,64.17)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(366.87)09/26/202425083FEDEXShipping of Pools	09/19/2024	25065	BAY ALARM COMPANY	Security alarm monitoring service	(189.24)
U9/19/202425067CURELUGIC INFORMATION SOLUTIONSAugust geographic package services(125.00)09/19/202425068CUBICLE AND OFFICE, LLC.Deposit for room divider in copy room(2,572.11)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(2,163.64)09/19/202425071PIERSON, JEFFREY(875.00)09/19/202425072READY REFRESHOffice water dispenser lease(82.55)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1,451.03)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFREY(3,125.00)09/12/202425077PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(67,898.83)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALLEFORIA EDISONUtilities: Electric <td>09/19/2024</td> <td>25066</td> <td>BLUERIDGE SOFTWARE, INC.</td> <td>Contracts database software annual support and maintenance</td> <td>(629.82)</td>	09/19/2024	25066	BLUERIDGE SOFTWARE, INC.	Contracts database software annual support and maintenance	(629.82)
19/19/2024     25068     CUBICLE AND OFFICE, LLC.     Deposit for room divider in copy room     (2,572.11)       09/19/2024     25069     CUCAMONGA VALLEY WATER DISTRICT     October lease     (2,163.64)       09/19/2024     25070     GREAT AMERICA LEASING CORP.     August copy machine lease     (2,163.64)       09/19/2024     25072     READY REFRESH     Office water dispenser lease     (82.55)       09/19/2024     25073     UNITED HEALTHCARE     October dental insurance coverage     (1,451.03)       09/19/2024     25075     CUBICLE AND OFFICE, LLC.     Final payment for room divider in copy room     (2,572.11)       09/19/2024     25076     EMPLOYMENTOR, INC.     Harrasment prevention training for staff     (2,800.00)       09/19/2024     25077     PIERSON, JEFFREY     (3,125.00)     (12,164.17)       09/23/2024     ACH9/23/24     PUBLIC EMPLOYEES' RETIREMENT SYSTEM     Annual Unfunded Accrued Liability-Plan 3299     (12,164.17)       09/23/2024     ACH9/23/24     PUBLIC EMPLOYEES' RETIREMENT SYSTEM     Annual Unfunded Accrued Liability-Plan 27239     (172.92)       09/26/2024     25080     APPLEONE     Temporary employment services	09/19/2024	25067		August geographic package services	(125.00)
09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(1,727.00)09/19/202425070GREAT AMERICA LEASING CORP.August copy machine lease(82.65)09/19/202425071PIERSON, JEFFREY(875.00)09/19/202425072READY REFRESHOffice water dispenser lease(82.55)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1,451.03)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFFREY(11/10/10/10/10/10/10/10/10/10/10/10/10/1	09/19/2024	25068		Deposit for room divider in copy room	(2,5/2.11)
109/19/202425070OILCH ANNITHOR LEASING CONT.August copy machine lease12,103.04709/19/202425071PIERSON, JEFFREY(875.00)09/19/202425072READY REFRESHOffice water dispenser lease(82.55)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1,451.03)09/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(277.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFFREY(3,125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/12/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/26/202425080APPLEONETemporary employment services(1,553.36)09/26/202425080APPLEONETemporary employment services(3,68.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VERIZON WIRELESSInternet services and m	09/19/2024	25009		October lease	(11,727.00)
09/19/202425071FILTION, JETHEL(10/3)09/19/202425072READY REFRESHOffice water dispenser lease(82.55)09/19/202425073UNITED HEALTHCAREOctober dental insurance coverage(1.451.03)09/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(277.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2.572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2.800.00)09/19/202425077PIERSON, JEFREY(3.125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12.164.17)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425080APPLEONETemporary employment services(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VERIZON WIRELESSInte	09/19/2024	25070	DIERSON IEEEREV	August copy machine lease	(2,103.04)
ObjectControl <th< td=""><td>03/13/2024</td><td>25071</td><td>READY REFRESH</td><td>Office water dispenser lease</td><td>(82 55)</td></th<>	03/13/2024	25071	READY REFRESH	Office water dispenser lease	(82 55)
Op/19/202425074VERIZON WIRELESSInternet services for Field Ops tablets(1/77.17)09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFFREY(3,125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/19/2024	25073		October dental insurance coverage	(1 451 03)
09/19/202425075CUBICLE AND OFFICE, LLC.Final payment for room divider in copy room(2,572.11)09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFFREY(3,125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(17.292)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67.898.83)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/19/2024	25074	VERIZON WIRELESS	Internet services for Field Ons tablets	(277.17)
09/19/202425076EMPLOYMENTOR, INC.Harrasment prevention training for staff(2,800.00)09/19/202425077PIERSON, JEFFREY(3,125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/19/2024	25075	CUBICLE AND OFFICE, LLC.	Final payment for room divider in copy room	(2,572.11)
09/19/202425077PIERSON, JEFFREY(3,125.00)09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/19/2024	25076	EMPLOYMENTOR, INC.	Harrasment prevention training for staff	(2,800.00)
09/19/202425078SOCALGASUtilities: Gas(49.70)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.88)	09/19/2024	25077	PIERSON, JEFFREY		(3,125.00)
09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 3299(12,164.17)09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.88)	09/19/2024	25078	SOCALGAS	Utilities: Gas	(49.70)
09/23/2024ACH9/23/24PUBLIC EMPLOYEES' RETIREMENT SYSTEMAnnual Unfunded Accrued Liability-Plan 27239(172.92)09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.88)	09/23/2024	ACH9/23/24	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	Annual Unfunded Accrued Liability-Plan 3299	(12,164.17)
09/26/202425080APPLEONETemporary employment services(1,535.36)09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.33)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/23/2024	ACH9/23/24	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	Annual Unfunded Accrued Liability-Plan 27239	(172.92)
09/26/202425081BROWNSTEIN HYATT FARBER SCHRECKAugust legal services(67,898.83)09/26/202425082CUCAMONGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.38)	09/26/2024	25080	APPLEONE	Temporary employment services	(1,535.36)
U9/26/202425082CUCAMUNGA VALLEY WATER DISTRICT - UTILITYUtilities: Water(368.87)09/26/202425083FEDEXShipping of Pools meeting packages(22.50)09/26/202425084SOUTHERN CALIFORNIA EDISONUtilities: Electric(259.45)09/26/202425085VERIZON WIRELESSInternet services and mobile broadband unlimited(38.01)09/26/202425086VISION SERVICE PLANOctober vision insurance coverage(146.80)	09/26/2024	25081	BROWNSTEIN HYATT FARBER SCHRECK	August legal services	(67,898.83)
U9/26/2024   25083   FEDEX   Shipping of Pools meeting packages   (22.50)     09/26/2024   25084   SOUTHERN CALIFORNIA EDISON   Utilities: Electric   (259.45)     09/26/2024   25085   VERIZON WIRELESS   Internet services and mobile broadband unlimited   (38.01)     09/26/2024   25086   VISION SERVICE PLAN   October vision insurance coverage   (146.38)	09/26/2024	25082	CUCAMONGA VALLEY WATER DISTRICT - UTILITY	Utilities: Water	(368.87)
U9/26/2024   25084   SUUTHENICALIFURNIA EDISUN   Utilities: Electric   (259.45)     09/26/2024   25085   VERIZON WIRELESS   Internet services and mobile broadband unlimited   (38.01)     09/26/2024   25086   VISION SERVICE PLAN   October vision insurance coverage   (146.38)	09/26/2024	25083		Shipping of Pools meeting packages	(22.50)
USI/20/22/24 25005 VENIZUN WINELESS Internet Services and mobile broadband unlimited (38.01)   09/26/2024 25086 VISION SERVICE PLAN October vision insurance coverage (146.38)	09/26/2024	25084	SUUTHERN CALIFURNIA EDISUN	Utilities: Electric	(259.45)
UJ/20/2024 23000 VISION SERVICE FEAM UCOUDER VISION INSURANCE COVERAGE (140.38)	09/20/2024	20080	VENIZUN WINELESS VISION SERVICE PLAN	Internet services and mobile proadband Unlimited	(JV.UI) (146.20)
	03/20/2024	23000			(140.30)



# Chino Basin Watermaster Combining Schedule of Revenues, Expenses & Changes in Net Assets For the Period of July 1, 2024 through September 30, 2024 (Unaudited)

				POOL ADMINISTRATION & SPECIAL PROJECTS							ADOPTED
	JUDGMENT ADMIN.	OPTIMUM BASIN MGMT.	TOTAL JUDGMENT ADMIN & OBMP		AP POOL	OAP POOL	ONAP POOL	G V REI	ROUND WATER PLENISH.	GRAND TOTALS	BUDGET 2024-2025 WITH CARRYOVER
Administrative Revenues:											
Administrative Assessments	\$-\$	- \$	-	\$	- \$	- \$	-	\$	- \$	-	\$ 9,833,780
Interest Revenue	-	107,523	107,523		5,041	17,781	824		2,281	133,450	478,500
Groundwater Replenishment	-	-	-		-	-	-		-	-	-
Mutual Agency Project Revenue	191,073	-	191,073		-	-	-		-	191,073	191,070
Miscellaneous Income	1,468	-	1,468		-	-	-		-	1,468	-
Total Administrative Revenues	192,540	107,523	300,063		5,041	17,781	824		2,281	325,990	10,503,350
Administrative & Project Expenditures:											
Watermaster Administration	758,788	-	758,788		-	-	-		-	758,788	2,528,540
Watermaster Board-Advisory Committee	68,494	-	68,494		-	-	-		-	68,494	422,420
Ontimum Basin Momt Administration	-	195 779	195 779		-	-	-		-	195 779	1 437 940
OBMP Project Costs	-	826,886	826,886		-	-	-		-	826,886	4,971,020
Pool Legal Services	-	-	-		31 091	21 000	1 309		-	53 400	
Pool Meeting Compensation	-	-	-		-	6.375	750		-	7 125	-
Pool Special Projects	-	_	-		-	9 454	-		_	9 454	-
Pool Administration	_	_	-		-	-	_		_	-	370 660
Debt Service	-	-	-		-	-	-		-	-	772 770
Agricultural Expense Transfer <sup>1</sup>		_			36 829	(36 829)	-		_	_	-
Renlenishment Water Assessments	_	_	-		-	(30,023)	_		54 425	54 425	180 234
Total Administrative Exnenses	827 283	1 022 665	1 849 948		67 920	-	2 059		54 425	1 974 352	10 683 584
	027,200	1,022,000	1,0 10,0 10		07,020		2,000		01,120	1,07 1,002	10,000,001
Net Ordinary Income	(634,742)	(915,142)	(1,549,885)		(62,879)	17,781	(1,235)		(52,144)	(1,648,361)	(180,234)
Other Income/(Expense)											
Refund-Recharge Debt Service	-	-	-		-	-	-		-	-	-
Carryover Budget*	-	-	-		-	-	-		-	-	454,875
Net Other Income/(Expense)	-	-	-		-	-	-		-	-	454,875
Net Transfers To/(From) Reserves	\$ (634,742) \$	(915,142) \$	(1,549,885)	\$	(62,879) \$	17,781 \$	(1,235)	\$	(52,144) \$	(1,648,361)	\$ 274,640
N	let Assets, July 1, 2024		8,794,214		555,405	1,404,964	65,733		180,234	11,000,551	
Refund-Exces	ss Operating Reserves		-							-	
	Net Assets, End of Perio	bd	7,244,329		492,526	1,422,745	64,499		128,091	9,352,189	
	Pool Assessments Outs	tanding			(86.315)	(586.852)	-				
	Pool Fund Balance	0		\$	406,211 \$	835,893 \$	64,499				

<sup>1</sup> Fund balance transfer as agreed to in the Peace Agreement.

\*Carryover budget will be updated once the FY 2023-24 has been finalized.



# Chino Basin Watermaster Credit Card Expense Detail September 2024

Date	Number	Description	Expense Account	Amount
09/12/2024	25042	CALIFORNIA BANK & TRUST		
		Urban Water Institute (UWI) Conference - Registration - E. Tellez Foster	6191 · Conferences - General	(250.00)
		Paradise Point - UWI Conference - Lodging - E. Tellez Foster	6191 · Conferences - General	(275.25)
		Amazon - Amazon Web Services fee	6054 · Computer Software	(39.76)
		Yatai Sushi Express - IEUA lunch - E. Tellez Foster, J. Nakano, A. Jurado	6141.1 · Meeting Supplies	(147.09)
		Bamboo HR - HRIS and Timekeeping System	6061.2 · HRIS System	(227.59)
		Amazon - Misc. office supplies	6031.7 · General Office Supplies	(44.50)
		Microsoft Software - Software used by J. Garcia	6054 · Computer Software	(15.00)
		Amazon - Remote garage door opener and batteries	6031.7 · General Office Supplies	(39.48)
		REV Subscription - Speech to text transcription services	6112 · Subscriptions/Publications	(29.99)
		Paradise Point - UWI Conference - Dinner and Parking - E. Tellez Foster	6191 · Conferences - General	(104.25)
		ACWA Conference - Registration - E. Tellez Foster	6191 · Conferences - General	(899.00)
		Amazon - Bankers boxes	6031.7 · General Office Supplies	(30.42)
		Amazon - Remote garage door opener	6031.7 · General Office Supplies	(36.60)
		Costco - Meeting snacks and drinks	6312 · Meeting Expenses	(500.04)
		Costco - Misc. office supplies	6031.7 · General Office Supplies	(213.21)
		Amazon - Gate hinge box	6024 · Building Repair & Maintenance	(30.48)
		Amazon - Misc. office supplies	6031.7 · General Office Supplies	(5.70)
		Lowes - Return - Clear plant tray	6031.7 · General Office Supplies	18.30
		The Back Abbey - Meeting T. Corbin	6141.1 · Meeting Supplies	(48.61)
		Etsy - Retirement Gift - D. Crosley	6031.7 · General Office Supplies	(86.19)
		The Back Abbey - Meeting - T. Corbin, B. Bowcock	6141.1 · Meeting Supplies	(64.75)
		FedEx - Replacement credit card mailing fee	6042 · Postage - General	(25.00)
		LinkedIn - Premium Career Yearly Subscription 8/15/24 - 8/15/25	6112 · Subscriptions/Publications	(179.88)
		Engrave N Embroidery - Logo shirt - A. Nelson	6154 · Uniforms	(34.48)
		UPS Store - Framed certificate for M. Levin	6042 · Postage - General	(18.54)
		Domino's - Server room cleanup - Lunch for OPS team	6141.1 · Meeting Supplies	(99.82)
		Amazon - Misc. Office Supplies	6031.7 · General Office Supplies	(56.11)
		Lands End - Shirt order - R. Favela Quintero, A. Jurado	6154 · Uniforms	(255.66
		Amazon - Misc. Office Supplies	6031.7 · General Office Supplies	(24.97
		Amazon - Misc. Office Supplies	6031.7 · General Office Supplies	(40.63)
		Amazon - Wooden pendulums	6031.7 · General Office Supplies	(38.58)
		BlueHost - Monthly Software Renewal - Standard VPN Server with cPanel	6054 · Computer Software	(91.99)
		Amazon - Toner Black	6031.7 · General Office Supplies	(114.96)
		Amazon - Book - A. Nelson	6031.7 · General Office Supplies	(7.23)
		Amazon - Misc. Office Supplies	6031.7 · General Office Supplies	(55.18)
		Amazon - Key lanyards	6031.7 · General Office Supplies	(5.38)
		Crave Pizza - CalPERS Conference - Dinner A. Nelson	6141.1 · Meeting Supplies	(16.57)
		Hilton - CalPERS Conference - Coffee A. Nelson	6141.1 · Meeting Supplies	(7.37)
		Amazon - Toner Cyan	6031.7 · General Office Supplies	(122.72)

Total for Month \$ (4,264.68)

# Chino Basin Watermaster Treasurer's Report



# Treasurer's Report September 2024

	Туре	Monthly Yield	Cost	Market	% Total
Cash & Investments					
Local Agency Investment Fund (LAIF) *	Investment	4.58%	\$ 643,374	\$ 644,700	6.4%
CA CLASS Prime Fund **	Investment	5.41%	9,283,287	\$ 9,284,263	91.4%
Bank of America	Checking		223,750	223,750	2.2%
Bank of America	Payroll		-	-	0.0%
Total Cash & Investments			\$ 10,150,411	\$ 10,152,712	100.0%

\* The LAIF Market Value factor is updated quarterly in September, December, March, and June.

\*\* The CLASS Prime Fund Net Asset Value factor is updated monthly.

#### **Certification**

*I certify that (1) all investment actions executed since the last report have been made in full compliance with Chino Basin Watermaster's Investment Policy, and (2) Funds on hand are sufficient to meet all foreseen and planned administrative and project expenditures for the next six months.* 

Anna Nelson, Director of Administration

**Prepared By:** Daniela Uriarte, Senior Accountant



# Chino Basin Watermaster Budget to Actual For the Period July 1, 2024 to September 30, 2024 (Unaudited)

		September	YTD		FY 25 Adopted Budget	0\	\$ ver / (Under)	% of Pudgot
		2024	ACLUAI	wi	ышуес ith Carrvover		Budget	Бийуес
1	Administration Revenue							
2	Local Agency Subsidies	\$-	\$ 191,073	\$	191,070	\$	3	100%
3	Admin Assessments-Appropriative Pool	-	-		9,521,030		(9,521,030)	0%
4	Admin Assessments-Non-Ag Pool	-	-		312,750		(312,750)	0%
5	Total Administration Revenue	-	191,073		10,024,850		(9,833,777)	2%
6	Other Revenue							
7	Appropriative Pool-Replenishment	-	-		-		-	N/A
8	Non-Ag Pool-Replenishment	-	-		-		-	N/A
9	Interest Income	31,910	107,523		478,500		(370,977)	22%
10	Miscellaneous Income	-	1,468		-		1,468	N/A
11	Carryover Budget	-	-		454,875		(454,875)	0%
12	Total Other Revenue	31,910	108,990		933,375		(824,384)	<b>12</b> %
13	Total Revenue	31,910	300,063		10,958,225		(10,658,161)	3%
14	Judgment Administration Expense							
15	Judgment Administration	34,030	113,661		721,010		(607,349)	16%
16	Admin. Salary/Benefit Costs	108,738	317,591		1,032,120		(714,529)	31%
17	Office Building Expense	22,991	64,171		234,470		(170,299)	27%
18	Office Supplies & Equip.	2,951	7,981		46,760		(38,779)	17%
19	Postage & Printing Costs	2,653	6,254		32,950		(26,696)	19%
20	Information Services	8,303	26,929		232,530		(205,601)	12%
21	Contract Services	6,378	17,566		111,460		(93,894)	16%
22	Watermaster Legal Services	30,228	103,657		414,060		(310,403)	25%
23	Insurance	-	38,572		50,950		(12,378)	76%
24	Dues and Subscriptions	11,857	12,137		25,900		(13,763)	47%
25	Watermaster Administrative Expenses	378	1,445		9,630		(8,185)	15%
26	Field Supplies	35	556		3,200		(2,644)	17%
2/	Training Conferences Seminore	6,509	/1,/03		104,960		(33,197)	58%
28	Advisory Committee Expenses	3,598	0,120 7,004		49,370		(43,244)	IZ%
20	Auvisory Committee Expenses	1,304	7,094		104,100		(127,030)	0% 010/
30	ONAP - WM & Administration	19,097	8 503		200,230		(220,003) (112,/127)	Z1%
32	$\Omega \Delta P = WM & Administration$	5 302	11 852		120,540		(112,457)	10%
33	Annropriative Pool- WM & Administration	10 024	31 203		125,500		(94 297)	25%
34	Allocated G&A Expenditures	(33,760)	(81,180)		(540,830)		459.650	15%
35	Total Judgment Administration Expense	245,595	827,283		3,321,620		(2,494,337)	25%
36	Ontimum Basin Management Plan (OBMP)							
37	Ontimum Basin Management Plan	49.581	195,779		1 437 940		(1.242.161)	14%
38	Groundwater Level Monitoring	46.777	107.249		585.050		(477.801)	18%
39	Program Element (PE)2- Comp Recharge	23,429	57,151		1,774,300		(1,717,149)	3%
40	PE3&5-Water Supply/Desalte	2,114	2,954		122,010		(119,057)	2%
41	PE4- Management Plan	26,178	188,221		412,400		(224,179)	46%
42	PE6&7-CoopEfforts/SaltMgmt	80,586	216,502		669,380		(452,878)	32%
43	PE8&9-StorageMgmt/Conj Use	29,679	173,628		867,050		(693,422)	20%
44	Recharge Improvements	-	-		772,770		(772,770)	0%
45	Administration Expenses Allocated-OBMP	15,557	33,280		232,750		(199,470)	14%
46	Administration Expenses Allocated-PE 1-9	18,202	47,900		308,080		(260,180)	16%
47	Total OBMP Expense	292,103	1,022,665		7,181,730		(6,159,065)	14%
48	Other Expense							
49	Groundwater Replenishment	54,425	54,425		180,234		(125,810)	30%
50	Other Expenses	150,000	 <u> </u>		-	_	-	N/A
51	Total Other Expense	204,425	54,425		180,234		(125,810)	30%
52	Total Expenses	742,123	1,904,373		10,683,584		(8,779,212)	18%
53	Increase / (Decrease) to Reserves	\$ (710,213)	\$ (1.604.309)	\$	274,640	\$	(1,878,950)	



# **Budget to Actual**

The Budget to Actual report summarizes the operating and non-operating revenues and expenses of Chino Basin Watermaster for the fiscal year-to-date (YTD). Columns are included for current monthly and YTD activity shown comparatively to the FY 25 adopted budget. The final two columns indicate the amount over or under budget, and the YTD percentage of total budget used. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

# Revenues

**Lines 1-5 Administration Revenue** – Includes local agency subsidies and administrative assessment for the Appropriative, Agricultural and Non-Agricultural Pools. Below is a summary of notable account variances at month end:

• <u>Line 2 Local Agency Subsidies</u> includes the annual Dy Year Yield (DYY) administrative fee received. This account is at 100% of budget due to the timing of payment.

**Lines 6-12 Other Revenue** – Includes Pool replenishment assessments, interest income, miscellaneous income, and carryover budget from prior years.

# Expenses

**Lines 14-35 Judgment Administration Expense** – Includes Watermaster general administrative expenses, contract services, insurance, office and other administrative expenses. Below is a summary of notable account variances at month end:

- <u>Line 16 Admin Salary/Benefit Costs</u> includes wages and benefits for Watermaster administrative staff. The account is at 31% of budget due to vacation and severance payouts done in July.
- <u>Line 23 Insurance</u> includes general liability insurance, directors' and officers' liability, municipalities coverage, environmental pollution liability and other various insurance policies. The account is at 76% of budget due to the timing of policy renewals.
- <u>Line 24 Dues and Subscriptions</u> include annual dues for ACWA, SHRM, and other miscellaneous subscriptions. The account is at 47% of budget due to the timing of subscription renewals.
- <u>Line 27 Travel & Transportation</u> includes travel and transportation costs related to Watermaster business, not related to conferences and seminars, vehicle fuel, repairs and maintenance, and vehicle purchases. The account is at 68% of budget due to the timing of the new field vehicle purchase.

**Lines 36-47 Optimum Basin Management Plan (OBMP) Expense** – Includes legal, engineering, groundwater level monitoring, allocated administrative expenses, and other expenses.

Lines 48-51 Other Expense – Includes groundwater replenishment, settlement expenses, and various refunds as appropriate.



# **Pool Services Fund Accounting**

Each Pool has a fund account created to pay their own legal service invoices. The legal services invoices are funded and paid using the fund accounts (8467 for the Overlying Agricultural Pool (OAP), 8567 for the Overlying Non-Agricultural Pool (ONAP), and 8367 for the Appropriate Pool (AP)). Along with the legal services fund account for the OAP (8467), the OAP also has two other fund accounts for Ag Pool Meeting Attendance expenses (8470), and Special Projects expenses (8471). The ONAP also has a meeting compensation fund account (8511). Additionally, the OAP has a reserve fund that is held by Watermaster and spent at the direction of the OAP. The AP also has account 8368 relating to the Tom Harder contract. These fund accounts are replenished at the direction of each Pool, and the legal service invoices are approved by the Pool leadership and when paid by Watermaster, are deducted from the existing fund account balances. If the fund account for any pool reaches zero, no further payments can be paid from the fund and a replenishment action must be initiated by the Pool.

The following tables detail the fund balance accounts as of September 30, 2024 (continued next page):

Fund Balance For Non-Agricultural Pool		Fund Balance For Appropriative Pool		
Account 8567 - Legal Services		Account 8367 - Legal Services		
Beginning Balance July 1, 2024: Additions:	\$ 63,483.09	Beginning Balance July 1, 2024: Additions:	\$	(9,472.87)
Interest Earnings	824.49	Interest Earnings		5,040.96
Subtotal Additions:	 824.49	Subtotal Additions:		5,040.96
Reductions:		Reductions:		
Invoices paid July 2024 - Sep. 2024	(1,309.00)	Invoices paid July 2024 - Sep. 2024		(31,091.23)
Subtotal Reductions:	 (1,309.00)	Subtotal Reductions:		(31,091.23)
Available Fund Balance as of Sep. 30, 2024	\$ 62,998.58	Available Fund Balance as of Sep. 30, 2024	\$	(35,523.14)
Fund Balance For Non-Agricultural Pool		Fund Balance For Appropriative Pool		
Account 8511 - Meeting Compensation		Account 8368 - Tom Harder Contract		
Beginning Balance July 1, 2024: Reductions:	\$ 2,250.00	Beginning Balance July 1, 2024:	\$	20,577.61
Compensation paid July 2024 - Sep. 2024	 (750.00)	Reductions:		
Subtotal Reductions:	 (750.00)	Invoices paid July 2024 - Sep. 2024		-
	 	Subtotal Reductions:	_	-
Available Fund Balance as of Sep. 30, 2024	\$ 1,500.00	Available Fund Balance as of Sep. 30, 2024	\$	20,577.61



# Pool Services Fund Accounting – Cont.

Fund Balance for Agricultural Pool Account 8467 - Legal Services (Held by AP)			Agricultural Pool Reserve Funds As shown on the Combining Schedules	_	
Beginning Balance July 1, 2024*:	\$	388,647.51	Beginning Balance July 1, 2024*: Additions:	\$	818,112.17
Reductions:			YTD Interest earned on Ag Pool Funds FY 25		17,780.70
Invoices paid July 2024 - Sep. 2024		(21,000.00)	Transfer of Funds from AP to Special Fund for Legal Service Invoices		21,000.00
Subtotal Reductions:		(21,000.00)	Total Additions:		38,780.70
Available Fund Balance as of Sep. 30, 2024	\$	367,647.51	Reductions:		
			Legal service invoices paid July 2024 - Sep. 2024		(21,000.00)
			Total Reductions		(21,000.00)
			Agricultural Pool Reserve Funds Balance as of Sep. 30, 2024:	\$	835,892.87
*Balance includes payments received totaling \$262,832.38 for Settlen outstanding invoices issued Apr. 15, 2022 and Jun. 17, 2022.	nent Agr	reement	*Balance includes payments of \$102,245.10 and \$42,025.61 received in FY 24 for outst Sep. 9, 2022 and Apr. 20, 2023 for Ag Pool legal services, respectively.	anding	invoices issued
Fund Balance For Agricultural Pool Account 8470 - Meeting Compensation (Held by AP)	_		Fund Balance For Agricultural Pool Account 8471 - Special Projects (Held by AP)	_	
Beginning Balance July 1, 2024:	\$	17,694.65	Beginning Balance July 1, 2024:	\$	51,643.00

Available Fund Balance as of Sep. 30, 2024	\$ 11,319.65	Available Fund Balance as of Sep. 30, 2024	\$ 42,189.00
Subtotal Reductions:	(6,375.00)	Subtotal Reductions:	(9,454.00)
Compensation paid July 2024 - Sep. 2024	(6,375.00)		
Reductions:		Invoices paid July 2024 - Sep. 2024	(9,454.00)
		Reductions:	
			· · · ·



# Watermaster Salary Expenses

The following table details the Year-To-Date (YTD) Actual Watermaster burdened salary costs compared to the FY 25 adopted budget. The "\$ Over Budget" and the "% of Budget" columns are a comparison of the YTD actual to the annual budget. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

	Year to Date	FY 24-25	\$ Over /	% of
	Actual	Budget	(Under) Budget	Budget
WM Salary Expense				
5901.1 · Judgment Admin - Doc. Review	12,055	93,860	(81,805)	12.8%
5901.3 · Judgment Admin - Field Work	1,716	11,860	(10,144)	14.5%
5901.5 · Judgment Admin - General	4,416	81,090	(76,674)	5.4%
5901.7 · Judgment Admin - Meeting	8,393	39,710	(31,317)	21.1%
5901.9 · Judgment Admin - Reporting	946	13,890	(12,944)	6.8%
5910 · Judgment Admin - Court Coord./Attendance	899	16,970	(16,071)	5.3%
5911 · Judgment Admin - Exhibit G	-	6,400	(6,400)	0.0%
5921 · Judgment Admin - Production Monitoring	60	5,440	(5,380)	1.1%
5931 · Judgment Admin - Recharge Applications	1,010	-	1,010	100.0%
5941 · Judgment Admin - Reporting	-	2,140	(2,140)	0.0%
5951 · Judgment Admin - Rules & Regs	-	11,260	(11,260)	0.0%
5961 · Judgment Admin - Safe Yield	14,311	9,510	4,801	150.5%
5971 · Judgment Admin - Storage Agreements	125	13,000	(12,875)	1.0%
5981 · Judgment Admin - Water Accounting/Database	25,240	108,290	(83,050)	23.3%
5991 · Judgment Admin - Water Transactions	4,510	5,330	(820)	84.6%
6011.11 · WM Staff - Overtime	2,306	18,000	(15,694)	12.8%
6011.10 · Admin - Accounting	58,897	278,330	(219,433)	21.2%
6011.15 · Admin - Building Admin	21,668	31,200	(9,532)	69.4%
6011.20 · Admin - Conference/Seminars	8,564	58,530	(49,966)	14.6%
6011.25 · Admin - Document Review	9,406	2,620	6,786	359.0%
6011.50 · Admin - General	78,132	362,560	(284,428)	21.6%
6011.60 · Admin - HR	27,178	50,450	(23,272)	53.9%
6011.70 · Admin - IT	15.567	34.070	(18,503)	45.7%
6011.80 · Admin - Meeting	24,320	39,760	(15,440)	61.2%
6011.90 · Admin - Team Building	2.080	41,550	(39,470)	5.0%
6011.95 · Admin - Training (Give/Receive)	7.820	64,160	(56.340)	12.2%
6017. Temporary Services	6.905	26.040	(19,135)	26.5%
6201 · Advisory Committee	3.110	82.850	(79,740)	3.8%
6301 · Watermaster Board	31.082	83,910	(52,828)	37.0%
8301 · Appropriative Pool	23,033	67,280	(44,247)	34.2%
8401 · Agricultural Pool	5,182	66,005	(60,823)	7.9%
8501 · Non-Agricultural Pool	2,438	62,725	(60,287)	3.9%
6901.1 · OBMP - Document Review	10.613	, 95,294	(84,681)	11.1%
6901.3 · OBMP - Field Work	1.044	50.870	(49,826)	2.1%
6901.5 · OBMP - General	20.317	81,120	(60,803)	25.0%
6901.7 · OBMP - Meeting	8,919	80,360	(71,441)	11.1%
6901.9 · OBMP - Reporting	5,527	11,040	(5,513)	50.1%
7104.1 · PE1 - Monitoring Program	43,752	275,499	(231,747)	15.9%
7201 · PE2 - Comprehensive Recharge	15,418	71,753	(56,335)	21.5%
7301 · PE3&5 - Water Supply/Desalter	-	9,515	(9,515)	0.0%
7301.1 · PE5 - Reg. Supply Water Prgm.	840	9,510	(8,671)	8.8%
7401 · PE4 - MZ1 Subsidence Mgmt. Plan	-	14,040	(14,040)	0.0%
7501 · PE6 - Coop. Programs/Salt Mamt.	1.779	9.514	(7.735)	18.7%
7501.1 · PE 7 - Salt Nutrient Mamt. Plan	-	9,510	(9,510)	0.0%
7601 · PE8&9 - Storage Mant./Recovery	5,160	22,520	(17.360)	22.9%
Subtotal WM Staff Costs	516,010	2,529,335	(2,013,325)	20%
60184.1 · Administrative Leave	-	6,550	(6,550)	0.0%
60185 · Vacation	37,725	90,280	(52,555)	41.8%
60185.1 · Comp Time	4,543	-	4,543	100.0%
60186 Sick Leave	9,344	79,450	(70,106)	11.8%
60187 · Holidays	-	-	-	0.0%
Subtotal WM Paid Leaves	51,612	176,280	(124,668)	29%
Total WM Salary Costs	567,622	2,705,615	(2,137,993)	21.0%

Page 25



# Engineering

The following table details the Year-To-Date (YTD) Actual Engineering costs compared to the FY 24 adopted budget. The "\$ Over Budget" and the "% of Budget" columns are a comparison of the YTD actual to the annual budget. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
Engineering Services Costs				
5901.8 · Judgment Admin - Meetings-Engineering Services	\$ -	\$ 37,066	\$ (37,066)	0.0%
5906.71 · Judgment Admin - Data Requests-CBWM Staff	18,174	101,048	(82,874)	18.0%
5906.72 · Judgment Admin - Data Requests-Non-CBWM Staff	9,628	37,008	(27,381)	26.0%
5925 · Judgment Admin - Ag Production & Estimation	6,297	31,096	(24,799)	20.3%
5935 · Judgment Admin - Mat'l Physical Injury Requests	-	39,459	(39,459)	0.0%
5945 · Judgment Admin - WM Annual Report Preparation	5,882	16,924	(11,043)	34.8%
5965 · Judgment Admin - Support Data Collection & Mgmt Process	-	39,659	(39,659)	0.0%
6206 · Advisory Committee Meetings-WY Staff	2,280	23,510	(21,230)	9.7%
6306 · Watermaster Board Meetings-WY Staff	4,801	23,510	(18,709)	20.4%
8306 · Appropriative Pool Meetings-WY Staff	5,362	23,510	(18,148)	22.8%
8406 · Agricultural Pool Meetings-WY Staff	3,862	23,510	(19,648)	16.4%
8506 · Non-Agricultural Pool Meetings-WY Staff	3,257	23,510	(20,253)	13.9%
6901.8 · OBMP - Meetings-WY Staff	9,635	37,066	(27,431)	26.0%
6901.95 · OBMP - Reporting-WY Staff	22,399	62,606	(40,208)	35.8%
6906 · OBMP Engineering Services - Other	24,132	51,440	(27,309)	46.9%
6906.1 · OBMP Watermaster Model Update	986	67,596	(66,611)	1.5%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
7104.3 · Grdwtr Level-Engineering	51,274	254,627	(203,353)	20.1%
7104.8 · Grdwtr Level-Contracted Services	11,800	26,174	(14,374)	45.1%
7104.9 · Grdwtr Level-Capital Equipment	-	17,000	(17,000)	0.0%
7202 · PE2-Comp Recharge-Engineering Services	2,135	23,496	(21,362)	9.1%
7202.2 · PE2-Comp Recharge-Engineering Services	39,598	75,944	(36,346)	52.1%
7302 · PE3&5-PBHSP Monitoring Program	-	73,305	(73,305)	0.0%
7303 · PE3&5-Engineering - Other	2,114	16,180	(14,066)	13.1%
7306 · PE3&5-Engineering - Outside Professionals	-	6,500	(6,500)	0.0%
7402 · PE4-Engineering	112,283	281,239	(168,956)	39.9%
7402.10 · PE4-Northwest MZ1 Area Project	53,206	16,656	36,550	319.4%
7403 · PE4-Eng. Services-Contracted Services-InSar	22,000	39,600	(17,600)	55.6%
7406 · PE4-Engineering Services-Outside Professionals	-	38,600	(38,600)	0.0%
7408 · PE4-Engineering Services-Network Equipment	44	17,555	(17,511)	0.3%
7502 · PE6&7-Engineering	120,543	398,309	(277,766)	30.3%
7505 · PE6&7-Laboratory Services	28,717	61,242	(32,525)	46.9%
7510 · PE6&7-IEUA Salinity Mgmt. Plan	5,832	-	5,832	100.0%
7511 · PE6&7-SAWBMP Task Force-50% IEUA	339	27,067	(26,728)	1.3%
7517 · Surface Water Monitoring Plan-Chino Creek - 50% IEUA	6,933	33,574	(26,641)	20.6%
7520 · Preparation of Water Quality Mgmt. Plan	2,783	130,164	(127,381)	2.1%
7610 · PE8&9-Support 2020 Mgmt. Plan	-	32,585	(32,585)	0.0%
7614 · PE8&9-Support Imp. Safe Yield Court Order	168,468	768,963	(600,495)	21.9%
7615 · PE8&9-Develop 2025 Storage Plan	-	42,632	(42,632)	0.0%
Total Engineering Services Costs	\$ 744,762	\$ 3,215,118	\$ (2,470,356)	<b>23.2</b> %



# Legal

The following table details the YTD Brownstein Hyatt Farber Schreck (BHFS) expenses and costs compared to the FY 24 adopted budget. The "\$ Over Budget" and the "% of Budget" columns are a comparison of the YTD actual to the annual budget. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

	Year to Date	FY 24-25	\$ Over /	% of
	Actual	Budget	(Under) Budget	Budget
6070 · Watermaster Legal Services				
6071 · BHFS Legal - Court Coordination	\$ 16,357	\$ 144,040	\$ (127,683)	11.4%
6072 · BHFS Legal - Rules & Regulations	-	10,500	(10,500)	0.0%
6073 · BHFS Legal - Personnel Matters	54,199	28,150	26,049	192.5%
6074 · BHFS Legal - Interagency Issues	-	40,540	(40,540)	0.0%
6077 · BHFS Legal - Party Status Maintenance	-	13,590	(13,590)	0.0%
6078 · BHFS Legal - Miscellaneous (Note 1)	33,101	177,240	(144,139)	18.7%
Total 6070 · Watermaster Legal Services	103,657	414,060	(310,403)	<b>25.0%</b>
6275 · BHFS Legal - Advisory Committee	1,704	27,770	(26,066)	6.1%
6375 · BHFS Legal - Board Meeting	16,554	88,705	(72,151)	18.7%
6375.1 · BHFS Legal - Board Workshop(s)	-	14,000	(14,000)	0.0%
8375 · BHFS Legal - Appropriative Pool	2,808	34,710	(31,902)	8.1%
8475 · BHFS Legal - Agricultural Pool	2,808	34,705	(31,897)	8.1%
8575 · BHFS Legal - Non-Ag Pool	2,808	34,705	(31,897)	8.1%
Total BHFS Legal Services	26,681	234,595	(207,914)	11.4%
6907.3 · WM Legal Counsel				
6907.31 · Archibald South Plume	-	12,565	(12,565)	0.0%
6907.32 · Chino Airport Plume	-	12,565	(12,565)	0.0%
6907.33 · Desalter/Hydraulic Control	-	38,680	(38,680)	0.0%
6907.34 · Santa Ana River Water Rights	370	21,405	(21,035)	1.7%
6907.36 · Santa Ana River Habitat	-	31,280	(31,280)	0.0%
6907.38 · Reg. Water Quality Cntrl Board	-	63,200	(63,200)	0.0%
6907.39 · Recharge Master Plan	50,620	14,270	36,350	354.7%
6907.41 · Prado Basin Habitat Sustainability	-	10,290	(10,290)	0.0%
6907.44 · SGMA Compliance	284	10,290	(10,006)	2.8%
6907.45 · OBMP Update	-	177,240	(177,240)	0.0%
6907.47 · 2020 Safe Yield Reset	20,345	80,190	(59,846)	25.4%
6907.48 · Ely Basin Investigation	4,606	64,890	(60,284)	7.1%
6907.90 · WM Legal Counsel - Unanticipated		38 <u>,</u> 885	(38,885)	0.0%
Total 6907 · WM Legal Counsel	76,225	575,750	(499,525)	13.2%
Total Brownstein, Hyatt, Farber, Schreck Costs	\$ 206 <u>,563</u>	\$ 1,224,405	\$ (1 <i>.</i> 017 <i>.</i> 842)	16.9%



# Optimum Basin Management Plan (OBMP)

The following table details the Year-To-Date (YTD) Actual OBMP costs compared to the FY 24 adopted budget. The "\$ Over Budget" and the "% of Budget" columns are a comparison of the YTD actual to the annual budget. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

	Year to Date	FY 24-25	\$ Over /	% of
	Actual	Budget	(Under) Budget	Budget
6900 · Optimum Basin Mgmt Plan				
6901.1 · OBMP - Document Review-WM Staff	\$ 10,613	\$ 95,294	\$ (84,681)	11.1%
6901.3 · OBMP - Field Work-WM Staff	1,044	50,870	(49,826)	2.1%
6901.5 · OBMP - General-WM Staff	20,317	81,120	(60,803)	25.0%
6901.7 · OBMP - Meeting-WM Staff	8,919	80,360	(71,441)	11.1%
6901.8 · OBMP - Meeting-West Yost	9,635	37,066	(27,431)	26.0%
6901.9 · OBMP - Reporting-WM Staff	5,527	11,040	(5,513)	50.1%
6901.95 · OBMP - Reporting-West Yost	22,399	62,606	(40,208)	35.8%
Total 6901 · OBMP WM and West Yost Staff	78,453	418,356	(339,903)	18.8%
6903 · OBMP - SAWPA				
6903 · OBMP - SAWPA Group	15,984	15,990	(6)	100.0%
Total 6903 · OBMP - SAWPA	15,984	15,990	(6)	100.0%
6906 · OBMP Engineering Services				
6906.1 · OBMP - Watermaster Model Update	986	67,596	(66,611)	1.5%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
6906 · OBMP Engineering Services - Other	24,132	51,440	(27,309)	46.9%
Total 6906 · OBMP Engineering Services	25,117	314,224	(289,107)	8.0%
6907 · OBMP Legal Fees				
6907.31 · Archibald South Plume	-	12,565	(12,565)	0.0%
6907.32 · Chino Airport Plume	-	12,565	(12,565)	0.0%
6907.33 · Desalter/Hydraulic Control	-	38,680	(38,680)	0.0%
6907.34 · Santa Ana River Water Rights	370	21,405	(21,035)	1.7%
6907.36 · Santa Ana River Habitat	-	31,280	(31,280)	0.0%
6907.38 · Reg. Water Quality Cntrl Board	-	63,200	(63,200)	0.0%
6907.39 · Recharge Master Plan	50,620	14,270	36,350	354.7%
6907.41 · Prado Basin Habitat Sustainability	-	10,290	(10,290)	0.0%
6907.44 · SGMA Compliance	284	10,290	(10,006)	2.8%
6907.45 · OBMP Update	-	177,240	(177,240)	0.0%
6907.47 · 2020 Safe Yield Reset	20,345	80,190	(59,846)	25.4%
6907.48 · Ely Basin Investigation	4,606	64,890	(60,284)	7.1%
6907.49 · San Sevaine Basin Discharge	-	110,080	(110,080)	0.0%
6907.90 · WM Legal Counsel - Unanticipated		38,885	(38,885)	0.0%
Total 6907 · OBMP Legal Fees	76,225	685,830	(609,605)	11.1%
6909 · OBMP Other Expenses				
6909.6 · OBMP Expenses - Miscellaneous		3,540	(3,540)	0.0%
Total 6909 · OBMP Other Expenses	-	3,540	(3,540)	0.0%
Total 6900 · Optimum Basin Mgmt Plan	\$ <u>195,779</u>	\$ 1, <u>437,940</u>	\$ (1,2 <u>42,161)</u>	1 <u>3.6%</u>
Pa	ige 28			



# Judgment Administration

The following table details the Year-To-Date (YTD) Actual Judgment Administration costs compared to the FY 24 adopted budget. The "\$ Over Budget" and the "% of Budget" columns are a comparison of the YTD actual to the annual budget. As of September 30<sup>th</sup>, the target budget percentage is generally 25%.

	Year to Date	FY 24-25	\$ Over /	% of
	Actual	Budget	(Under) Budget	Budget
5901 · Admin-WM Staff				
5901.1 · Admin-Doc. Review-WM Staff	\$ 12,05	5 \$ 93,860	) \$ (81,805)	12.8%
5901.3 · Admin-Field Work-WM Staff	1,71	6 11,860	) (10,144)	14.5%
5901.5 · Admin-General-WM Staff	4,41	6 81,090	) (76,674)	5.4%
5901.7 · Admin-Meeting-WM Staff	8,39	3 39,710	) (31,317)	21.1%
5901.8 · Admin-Meeting - West Yost	-	37,060	3 (37,066)	0.0%
5901.9 · Admin-Reporting-WM Staff	94	13,890 <u>13,890</u>	) (12,944)	6.8%
Total 5901 · Admin-WM Staff	27,52	6 277,470	i (249,950)	9.9%
5900 · Judgment Admin Other Expenses				
5906.71 · Admin-Data Req-CBWM Staff	18,17	4 101,048	3 (82,874)	18.0%
5906.72 · Admin-Data Req-Non CBWM Staff	9,62	8 37,008	3 (27,381)	26.0%
5910 · Court Coordination/Attend-WM	89	19 16,970	) (16,071)	5.3%
5911 · Exhibit G-WM Staff	-	6,400	) (6,400)	0.0%
5921 · Production Monitoring-WM Staff	6	0 5,440	) (5,380)	1.1%
5925 · Ag Prod & Estimation-West Yost	6,29	17 31,090	6 (24,799)	20.3%
5931 · Recharge Applications-WM Staff	1,01	0 -	1,010	100.0%
5935 · Admin-Mat'l Phy Inj Requests	-	39,459	) (39,459)	0.0%
5941 · Reporting-WM Staff	-	2,140	) (2,140)	0.0%
5945 · WM Annual Report Prep-West Yost	5,88	16,924	1 (11,043)	34.8%
5951 · Rules & Regs-WM Staff	-	11,260	) (11,260)	0.0%
5961 · Safe Yield-WM Staff	14,31	1 9,510	) 4,801	150.5%
5965 · Support Data Collect-West Yost	-	39,659	) (39,659)	0.0%
5971 · Storage Agreements-WM Staff	12	13,000	) (12,875)	1.0%
5981 · Water Acct/Database-WM Staff	25,24	0 108,290	) (83,050)	23.3%
5991 · Water Transactions-WM Staff	4,51	0 5,330	) (820)	84.6%
Total 5900 $\cdot$ Judgment Admin Other Expenses	86,13	443,534	1 (357,399)	19.4%
Total 5900 · Judgment Administration	\$ <u>113,66</u>	1 \$ 72 <u>1,010</u>	\$ (607, <u>349</u> )	15.8 <u>%</u>



# **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

# STAFF REPORT

DATE: November 21, 2024

TO: Advisory Committee and Board Members

SUBJECT: Application: Local Storage Agreement – Appropriative Pool (Consent Calendar Item I.C.)

<u>Issue</u>: Consideration of application for Local Storage Agreements – Storage of Excess Carryover and Local Supplemental water by members of the Appropriative Pool in amounts to be determined as of the close of Fiscal Year 2023/24 (June 30, 2024). [Within WM Duties and Powers]

#### Recommendation:

Advisory Committee: Recommend to the Watermaster Board to approve the Application for Local Storage Agreement submitted on behalf of the Appropriative Pool members as presented.

Board Members: Approve the Application for Local Storage Agreement submitted on behalf of the Appropriative Pool members as presented, subject to Court approval of increase to the Safe Storage Capacity.

Financial Impact: None.

ACTIONS:

Agricultural Pool – October 10, 2024: Unanimously recommended Advisory Committee to recommend Watermaster Board approval.

Appropriative Pool – October 10, 2024: Unanimously recommended Advisory Committee to recommend Watermaster Board approval.

Non-Agricultural Pool – October 10, 2024: Unanimously recommended its representatives to support at Advisory Committee and Watermaster Board subject to changes they deem appropriate.
#### BACKGROUND

The Court approved the Peace Agreement, the Optimum Basin Management Program (OBMP) Implementation Plan and the goals and objectives identified in the OBMP Phase I Report on July 13, 2000. Watermaster was ordered to proceed in a manner consistent with the Peace Agreement. Under the Peace Agreement, Watermaster approval is required for applications to store, recapture, recharge, or transfer water, as well as for applications for credits or reimbursements and Storage and Recovery Programs.

Per the Peace Agreement, Watermaster must approve applications for storage unless there is a finding of material physical injury as a result of the transaction. Where the request for Watermaster approval is submitted by a party to the Judgment, there is a rebuttable presumption that most of the transactions do not result in Material Physical Injury to a Party to the Judgment or the Basin (Storage and Recovery Programs do not have this presumption).

Pursuant to the Peace Agreement §5.2; Restated Judgment, Exhibit G, Non-Agricultural Pool Pooling Plan ¶7; and Restated Judgment Exhibit H, Appropriative Pool Pooling Plan ¶12, parties are required to have approved Local Storage Agreements for the amounts in their stored water accounts.

#### DISCUSSION

The Appropriative Pool has submitted an Application for Local Storage Agreement (Attachment 1) on behalf of all its members for their Local Excess Carryover and Local Supplemental storage accounts in the amounts to be determined in the upcoming 2024/2025 Assessment Package. Pursuant to the Watermaster Rules and Regulations, Article X, Section 10.11, "The Application shall not be considered by the Advisory Committee until at least twenty-one (21) days after the last of the three Pool committee meetings to consider the matter." A notice for this application was electronically distributed to stakeholders on October 4, 2024.

The 500,000 acre-feet Safe Storage Capacity threshold analyzed in the OBMP Implementation Plan PEIR has been re-examined and revised to 600,000 acre-feet, through June 30, 2021. On June 25, 2021, the Court ordered Watermaster to "manage all quantities of water held in storage in amounts from 500,000 acre-feet up to a maximum of 700,000 acre-feet until June 30, 2030, and thereafter a maximum of 620,000 acre-feet until June 30, 2035, consistent with all provisions of the Peace Agreement and the Peace II Agreement applicable to the Local Storage of water within the Basin, without limitation, subject to further order of this Court." The total water held in all stored water accounts as of June 30, 2023 was 626,751.845 acre-feet. The June 30, 2024 balances of stored water accounts will be approved with the adoption of the 2024/25 Assessment Package by the Board. The quantities of various types of water that would be stored through these applications are consistent with those identified as Local Storage in section 1.1(uu) of the Watermaster Rules and Regulations.

The storage application to be considered at this time is for the Excess Carryover and Local Supplemental storage accounts of the Appropriative Pool members whose balances have increased from the last approved 2023/24 Assessment Package.

On October 10, 2024, this item was presented to the Pool Committees for consideration. The Appropriative and Overlying (Agricultural) Pools both unanimously recommended the Advisory Committee to recommend to the Watermaster Board to approve the proposed agreements; the Overlying (Non-Agricultural) Pool unanimously recommended its representatives to support at Advisory Committee and Watermaster Board subject to changes they deem appropriate.

The draft 2024/25 Assessment Package indicates that Managed Storage as of June 30, 2024 would exceed the present Safe Storage Capacity by approximately 8,000 acre-feet. At its October meeting, the Watermaster Board unanimously adopted Resolution 2024-04, requesting the Court order an increase to the Safe Storage Capacity up to 900,000 AF through 2040. It is recommended that approval of the requested local storage agreements be made contingent upon the Court's approval of the same.

#### ATTACHMENTS

- Form 1 Application for Local Storage Agreement Appropriative Pool Notice Forms 1.
- 2.

<u>Form 1</u>

#### APPLICATION FOR LOCAL STORAGE AGREEMENT

#### APPLICANT

Name of Party	Date Requested	Date Approved	
Street Address	Acre-feet	Acre-feet Amount Approved	
City     State     Zip Code			
Telephone:	Facsimile:		
TYPE OF WATER TO BE PLACED IN STORAGE			
[ ] Excess Carry Over [ ] Local Supplemental o	r Imported [ ] Both		
PURPOSE OF STORAGE - Check all that may apply			
[ ] Stabilize or reduce future water costs/asses	sments.		
[ ] Facilitate utilization of other available source	es of supply.		
[ ] Facilitate replenishment under certain well s	ites.		
[ ] Preserve pumping right for a changed future	e potential use.		
[ ] Other, explain			
METHOD AND LOCATION OF PLACEMENT IN STOR	AGE - Check and attach all t	hat may apply	

- [ ] Recharge (Form 2)
- [ ] Transfer of Right to Water in Storage (Form 3)
- [] Transfer from another party to the Judgment (Form 5)

#### METHOD AND LOCATION OF RECAPTURE FROM STORAGE - Check and attach all that may apply

- [ ] Pump from my wells (Form 4)
- [] Transfer to another party to the Judgment (Form 3)

#### WATER QUALITY AND WATER LEVELS

What is the existing water quality and what are the existing water levels in the areas that are likely to be affected?

#### MATERIAL PHYSICAL INJURY

Is the Applicant aware of any potential Material Physical Injury to a party to the Judgment or the Basin that may be caused by the action covered by the application? Yes [] No []

If yes, what are the proposed mitigation measures, if any, that might reasonably be imposed to ensure that the action does not result in Material Physical Injury to a party to the Judgment or the Basin?

ADDITIONAL INFORMATION ATTACHED Yes [ ] No [ ]

John J.	Schatz
Applicant //	0

#### TO BE COMPLETED BY WATERMASTER:

DATE OF APPROVAL FROM NON-AGRICULTURAL POOL: October 10, 2024

DATE OF APPROVAL FROM AGRICULTURAL POOL: October 10, 2024

DATE OF APPROVAL FROM APPROPRIATIVE POOL: October 10, 2024

HEARING DATE, IF ANY: \_\_\_\_\_N/A\_\_\_

DATE OF ADVISORY COMMITTEE APPROVAL:

DATE OF BOARD APPROVAL: \_\_\_\_\_ Agreement #\_\_\_\_\_



# CHINO BASIN WATERMASTER

# NOTICE

OF

# **APPLICATION(S)**

## **RECEIVED FOR**

# LOCAL STORAGE AGREEMENT

Date of Notice:

October 4, 2024

This notice is to advise interested persons that the attached application(s) will come before the Watermaster Board on or after 30 days from the date of this notice.

# APPLICATION FOR LOCAL STORAGE AGREEMENT

The attached staff report will be included in the meeting package at the time the transfer begins the Watermaster process.

#### NOTICE OF APPLICATION(S) RECEIVED

Date of Application: September 12, 2024 Date of this notice: October 04, 2024

Please take notice that the following Application has been received by Watermaster:

 Notice of Application for Local Storage Agreements – Storage of Excess Carryover and Local Supplemental water by members of the Appropriative Pool in amounts to be determined as of the close of Fiscal Year 2023/24 (June 30, 2024).

This *Application* will first be considered by each of the respective pool committees on the following dates:

Appropriative Pool:	October 10, 2024
Non-Agricultural Pool:	October 10, 2024
Agricultural Pool:	October 10, 2024

This **Application** will be scheduled for consideration by the Advisory Committee **no earlier than thirty days from the date of this notice and a minimum of twenty-one calendar days** after the last pool committee reviews it.

After consideration by the Advisory Committee, the *Application* will be considered by the Board.

Unless the *Application* is amended, as *Contests* must be submitted a minimum of fourteen (14) days prior to the Advisory Committee's consideration of an *Application*, parties to the Judgment may file *Contests* to the *Application* with Watermaster *within seven calendar days* of when the last pool committee considers it. Any *Contest* must be in writing and state the basis of the *Contest*.

Watermaster address:

Chino Basin Watermaster 9641 San Bernardino Road Rancho Cucamonga, CA 91730 Tel: (909) 484-3888 Web: www.cbwm.org



# **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

## STAFF REPORT

- DATE: November 21, 2024
- TO: Advisory Committee and Board Members
- SUBJECT: Fiscal Year 2023/24 Annual Finding of Substantial Compliance with the Recharge Master Plan (Consent Calendar Item I.D.)

<u>Issue</u>: Watermaster's Finding of Substantial Compliance is required on an annual basis according to Section 8.3 of the Peace II Agreement. [Normal Course of Business]

#### Recommendation:

Advisory Committee: Recommend to the Watermaster Board to adopt the finding that Watermaster is in substantial compliance with the Recharge Master Plan.

Board: Adopt the finding that Watermaster is in substantial compliance with the Recharge Master Plan.

Financial Impact: None.

ACTIONS:

Appropriative Pool – November 14, 2024: Provided advice and assistance

Non Agricultural Pool – November 14, 2024: Gave their representatives discretionary authority to vote at Advisory Committee and Board meetings subject to changes they deem necessary

Agricultural Pool – November 14, 2024: Provided advice and assistance

#### BACKGROUND

During the period of 2008-2010, Watermaster, in collaboration with the Inland Empire Utilities Agency (IEUA) and Chino Basin Water Conservation District (CBWCD), completed the 2010 Recharge Master Plan Update (RMPU). The RMPU was submitted to the Court in June 2010, and the Court subsequently approved the 2010 RMPU in October 2010. Watermaster completed the amendment of the 2010 RMPU, pursuant to the Court's order, which the Board adopted in September 2013. The IEUA and Watermaster completed the most recent version of the RMPU in 2023 and will complete the next update before the end of 2028.

Pursuant to Section 8.3 of the Peace II Agreement, Watermaster is obligated to make an annual finding that it is in substantial compliance with the 2023 Recharge Master Plan. This requirement exists to ameliorate any long-term risk attributable to reliance upon un-replenished groundwater production by the Desalters and is a condition for the annual availability of any portion of the 400,000 acre-feet set of controlled overdraft (Re-Operation) provided by the Court in the Peace Agreements. Recently, pursuant to Section 6.2(b) of the Peace Agreement, as the amendment is shown in the March 15, 2019 Court Order, the Desalter Replenishment Obligation is now being replenished by the Appropriative Pool through wet or stored water. West Yost (WY) has prepared the attached opinion regarding the adequacy of replenishment capacity, which includes the information that Watermaster needs to make an affirmative finding for Fiscal Year 2023-2024.

#### DISCUSSION

The analysis performed by WY finds that current projections indicate that Watermaster has sufficient recharge capacity to meet the future replenishment obligations based on the knowledge of the basin's conditions in FY 2023-24 and future water management projections provided by the Watermaster stakeholders. Current analysis indicates that even if Re-Operation were terminated at any time through 2030, Watermaster would be able to immediately increase its replenishment activity and replenish any overproduction in the Basin as required by the Judgment.

At the Pool Committee meetings held on November 14, 2024, the Appropriative and Overlying (Agricultural) Pools unanimously recommended Advisory Committee to recommend to the Watermaster Board to adopt the Finding; the Overlying (Non-Agricultural) Pool unanimously recommended its representatives to support at Advisory Committee and Watermaster Board subject to changes they deem appropriate.

#### ATTACHMENTS

1. October 31, 2024 Letter from West Yost to Watermaster: *Annual Finding of Substantial Compliance with the Watermaster Recharge Master Plan – Fiscal Year 2023-24* 

ATTACHMENT 1



23692 Birtcher Drive Lake Forest CA 92630

949.420.3030 phone 530.756.5991 fax westyost.com

October 31, 2024

Project No.: 941-80-24-09 SENT VIA: EMAIL

Mr. Todd Corbin General Manager Chino Basin Watermaster 9641 San Bernardino Road Rancho Cucamonga, CA 91730

#### SUBJECT: Annual Finding of Substantial Compliance with the Recharge Master Plan – Fiscal Year 2023-24

Mr. Corbin:

At your direction and pursuant to the Peace II Agreement, West Yost has prepared this opinion regarding the adequacy of replenishment capacity in the Chino Basin to support an annual finding of substantial compliance with the Chino Basin Watermaster (Watermaster) Recharge Master Plan (RMP).

In part, Section 7.3 of the Peace II Agreement reads:

Re-Operation and Watermaster's apportionment of controlled overdraft will not be suspended in the event that Hydraulic Control is achieved in any year before the full 400,000 acre-feet has been produced so long as: [...] Watermaster is in substantial compliance with a Court approved Recharge Master Plan as set forth in Paragraph 8.1 below.

Review of Section 8.1 of the Peace II Agreement indicates that this compliance relates to the implementation of plans to ensure that Watermaster has enough supplemental water recharge capacity to meet its replenishment obligation after re-operation water is completely exhausted. Section 8.3 of the Peace II Agreement states:

To ameliorate any long-term risks attributable to reliance upon un-replenished groundwater production by the Desalters, the annual availability of any portion of the 400,000 acre-feet set aside as controlled overdraft as a component of the Physical Solution, is expressly subject to Watermaster making an annual finding about whether it is in substantial compliance with the revised Watermaster Recharge Master Plan pursuant to Paragraphs 7.3 and 8.1 above.

Pursuant to the Peace II Agreement, following the completion of the 2010 Recharge Master Plan Update (RMPU), Watermaster is obligated to make an annual finding that there is enough supplemental water recharge capacity to meet projected replenishment obligations.

This letter report includes the information required by Watermaster to determine if there is enough supplemental water recharge capacity to meet its projected replenishment obligations.

Mr. Todd Corbin October 31, 2024 Page 2

## **METHODOLOGY**

The methodology used to determine if sufficient supplemental wet-water recharge capacity is available to meet projected replenishment obligations is to compare projected replenishment obligations to available supplemental wet-water recharge capacity over the period 2024 through 2050. Supplemental wet-water recharge capacity includes the capacity of spreading basins available for supplemental water recharge and the capacity to inject supplemental water at aquifer storage and recovery (ASR) wells. Figure 1 shows the locations of spreading basins and ASR wells in the Chino Basin. The supplemental water recharge capacity in the Chino Basin is listed in Table 1 by the type of recharge facility.<sup>1,2</sup>

Table 1. Supplemental Wet Water Recharge Capacity In the Chino Basin		
	Recharge Capacity	
Recharge Facility	acre-feet per year (afy)	
Spreading basins <sup>3</sup>	40,180	
ASR wells	5,480	
Total	45,660	

The most recent projections of replenishment obligations were developed in 2024 as part of the 2021 *Data Collection and Evaluation* effort for the period of 2024 through 2050. These replenishment obligation projections are based on the Watermaster Parties' (Parties) best estimates of how future water supplies will be used to meet their water demands.

The most recent estimates of supplemental water recharge capacity were developed in 2023 as part of the 2023 RMPU. As of this writing, the supplemental water recharge capacity in the Chino Basin is assumed to be constant through 2050.

This analysis also considers the potential for certain conditions to impact Watermaster's ability to meet its replenishment obligations, including:

- Reduced availability of imported water
- Suspension of Basin Reoperation
- Contractual requirements of the Dry-Year Yield Program

<sup>&</sup>lt;sup>1</sup> West Yost. (2023). 2023 Recharge Master Plan Update. September 2023.

http://www.cbwm.org/docs/engdocs/RMP/2023\_Recharge\_Master\_Plan\_Update.pdf

<sup>&</sup>lt;sup>2</sup> For additional technical documentation on the development of wet-water recharge capacity estimates, refer to Section 6 of the *2013 Recharge Master Plan Update*.

<sup>&</sup>lt;sup>3</sup> This estimate takes into consideration the use of spreading basins for stormwater recharge (*i.e.*, excludes the recharge capacity used for stormwater recharge). This estimates also excludes the recharge capacity that will be used for recharging recycled water. The recycled water recharge is accounted for in the Replenishment Obligation estimates.

117°40'0"W



Prepared by: WEST 📕 YOST Water. Engineered.



117°40'0"W

**Chino Basin Watermaster** Annual Finding of Substantial Compliance with the Recharge Master Plan Page 41





Figure 1

Mr. Todd Corbin October 31, 2024 Page 4

## RESULTS

Table 2 shows the supplemental wet-water recharge capacity [Column (*b*)] and the projected annual replenishment obligation from 2024 to 2050 [Column (*c*)].<sup>4</sup> Comparing Columns (*b*) and (*c*) in Table 2 indicates there is sufficient supplemental wet-water recharge capacity (45,660 afy) to meet the projected wet-water replenishment obligations (up to 1,403 afy).

## **Analysis Under a Worst-Case Scenario**

The worst-case scenario analysis considers the potential for certain conditions that may impact Watermaster's ability to meet its replenishment obligations, including:

- Reduced availability of imported water
- Suspension of Basin Reoperation
- Contractual requirements of the Dry-Year Yield Program

#### Reduced Availability of Imported Water

The Metropolitan Water District of Southern California (Metropolitan) provides imported water to the Chino Basin area through the Inland Empire Utilities Agency (IEUA). The imported water supplies are not guaranteed to Watermaster because during periods of shortages (when Metropolitan's demands exceed available supplies) Metropolitan may not deliver imported water to the Chino Basin for replenishment. For the purposes of the 2023 RMPU and this letter, it has been assumed that Watermaster will be able to purchase water from Metropolitan for replenishment purposes in one out of five years (20 percent of the time).

#### Suspension of Basin Reoperation

The annual maximum amount of Basin Reoperation water used to meet the replenishment obligation of the Desalters is 12,500 afy through 2030. If Basin Reoperation was discontinued at any time through 2030, the annual maximum replenishment obligation could increase. Table 2 [Column *(e)*] shows the projected recharge capacity required to meet replenishment obligations if Basin Reoperation were discontinued at any point before 2030.

#### Contractual Requirements of the Dry-Year Yield Program

The IEUA and Watermaster have a contractual requirement with Metropolitan to recharge up to 25,000 afy under the Dry-Year Yield Program (DYYP). The DYYP contract terminates in 2028. Table 2 [Column *(f)*] shows the projected recharge capacity required to meet replenishment obligations and to recharge 25,000 afy for DYYP through 2028.

<sup>&</sup>lt;sup>4</sup> Assumes 90 percent of a replenishment obligation is satisfied from storage and 10 percent is satisfied by wet-water recharge via spreading and injection based on the Data Collection and Evaluation Report for Fiscal year 2022/2023 (West Yost, 2024).

Table 2. Supplemental Wet-Water Recharge Capacity, Projected Replenishment Obligation, and Recharge Capacity         Required to Meet Replenishment Obligations Under Cumulative Adverse Conditions						
			Recharge capac obligation un	city required to meet der cumulative adver	replenishment rse conditions	
Fiscal Year (a)	Supplemental wet-water recharge capacity (b)	Projected annual replenishment obligation assumed to be satisfied by wet- water recharge (c)	If imported water is available one out of five years (d)	If reoperation were discontinued (e) = (d) + reoperation offset	If DYYP recharge occurs on the same year (f) = (e) + 25,000	Excess supplemental wet- water recharge capacity under worst-case scenario Before 2028: (g) = (b) - (f) After 2028: (g) = (b) - (e)
2024		0				
2025		0				
2026		0				
2027		62				
2028		279	340	15,321	40,321	5,339
2029		501				
2030		728				
2031		461				
2032		415				
2033		368	2,473	12,473	37,473	8,187
2034		322				
2035		275				
2036		501				
2037	45,660	726				
2038		952	2,776	2,776	27,776	17,884
2039		1,177				
2040		1,403				
2041		996				
2042		996				
2043		996	5,568	5,568	30,568	15,092
2044		996				
2045		996				
2046		996				
2047		996				
2048		996	4,979	4,979	29,979	15,681
2049		996				
2050		996				
(c) Assume Data Colle	es 90 percent of a rep ction and Evaluation	Dienishment obligation is satisf Report for Fiscal year 2021/20	ed from storage and 10 22 (West Yost, 2023).	percent is satisfied by wet	-water recharge via spre	eading and injection based on the



Mr. Todd Corbin October 31, 2024 Page 6

#### Worst-Case Scenario Results

Comparing Columns (b) and (f) in Table 2 indicates there is sufficient supplemental wet-water recharge capacity (45,660 afy) to meet the maximum projected wet-water replenishment obligation and recharge up to 25,000 afy under the worst-case scenario (up to 40,321 afy).

## **Other Recharge and Excess Capacity**

Some Parties want to utilize wet-water recharge capacity to store supplemental water in the Chino Basin. Table 2 [Column (g)] shows the excess supplemental wet-water recharge capacity under the worst-case scenario (*i.e.,* reduced imported water availability, suspension of Basin Reoperation, and DYYP recharge). The minimum excess supplemental wet-water recharge capacity under the worst-case scenario from 2024 to 2050 is projected to be about 5,339 afy. Therefore, this analysis indicates that at least 5,339 afy of wet-water recharge capacity will be available for the Parties to recharge and store supplemental water in the Chino Basin through 2050.

## CONCLUSIONS

Watermaster's ability to recharge the Chino Basin with supplemental water is sufficient to meet its projected replenishment obligations, even under conditions of reduced availability of imported water, increased replenishment obligations (*i.e.*, suspension of Basin Reoperation), and/or decreased recharge capacity (*i.e.*, the need to recharge for the DYYP). Additionally, Watermaster can purchase imported surface water when it is available for use in-lieu of groundwater (in-lieu recharge). There is about 26,600 afy of in-lieu recharge capacity available that can be used to meet future replenishment obligations.

Please contact Carolina Sanchez if you have any questions or concerns regarding this opinion.

Sincerely, WEST YOST

Carolina Sanchz

Carolina Sanchez, PE Senior Engineer RCE #85598



# **CHINO BASIN WATERMASTER**

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## STAFF REPORT

- DATE: November 21, 2024
- TO: Advisory Committee and Board Members
- SUBJECT: 2023/24 Annual Report of the Ground-Level Monitoring Program (Consent Calendar Item I.E.)

<u>Issue</u>: Watermaster is required annually to file a Ground-Level Monitoring report with the Court. The 2023/24 Annual Report has been drafted and reviewed by the Ground-Level Monitoring Committee. [Discretionary Function]

#### Recommendation:

Advisory Committee: Recommend to the Watermaster Board to approve the 2023/24 Annual Report of the Ground-Level Monitoring Program (GLMP), and direct staff to file a copy with the Court.

Watermaster Board: Approve the 2023/24 Annual Report of the Ground-Level Monitoring Program (GLMP), and direct staff to file a copy with the Court.

<u>Financial Impact:</u> Approval of the report does not result in additional expenses. All the recommendations in the 2023/24 Annual Report for the ongoing monitoring program are included in the approved FY 2024/25 budget.

**ACTIONS** 

Non-Agricultural Pool – November 14, 2024: Gave their representatives discretionary authority to vote at Advisory Committee and Board meetings subject to changes they deem necessary.

Agricultural Pool – November 14, 2024: Provided advice and assistance.

Appropriative Pool – November 14, 2024: Provided advice and assistance.

#### BACKGROUND

In 1999, the OBMP Phase I Report identified pumping-induced drawdown and resultant aquifer-system compaction as the most likely cause of land subsidence and ground fissuring that had been observed in Management Zone 1 (MZ-1). Program Element 4 of the OBMP, "Develop and Implement a Comprehensive Groundwater Management Plan for Management Zone 1," called for the development and implementation of a long-term Subsidence Management Plan to minimize or abate the occurrence of subsidence and ground fissuring.

From 2001 to 2005, Watermaster developed, coordinated, and conducted a comprehensive investigation under the guidance of the MZ-1 Technical Committee (now called the Ground-Level Monitoring Committee or GLMC) to understand the causes of the subsidence and fissuring in the southwestern portion of MZ-1. The investigation provided enough information for Watermaster to develop Guidance Criteria for the producers in the investigation area that, if followed, would minimize the potential for subsidence and fissuring during the completion of the Subsidence Management Plan. The Guidance Criteria formed the basis for the Subsidence Management Plan, which was developed by the GLMC and approved by Watermaster in October 2007. The Court Order on November 15, 2007 approved the Subsidence Management Plan and ordered its implementation. The Subsidence Management Plan specific to the northwestern portion of the Chino Basin where gradual and persistent subsidence is an ongoing concern.

The Subsidence Management Plan states that Watermaster will produce an annual report, which includes the results of ongoing monitoring efforts, interpretations of the data, recommendations for future monitoring efforts, and recommendations for adjustments to the Subsidence Management Plan, if any. The Court's 2007 Order directed Watermaster to file the annual reports with the Court.

#### DISCUSSION

The final 2023/24 Annual Report of the GLMP (Attachment 1) includes results and interpretations for data that were collected during FY 2023/24 and includes recommendations for Watermaster's Ground-Level Monitoring Program for FY 2024/25.

The GLMC met on March 7, 2024 to review and discuss the recent monitoring results and to develop a scope of work and budget for FY 2024/25. Subsequently, an overview of the monitoring results and the proposed scope of work and budget for FY 2024/25 were presented to the Pool Committees in May 2024 and at Watermaster's budget workshops.

The GLMC was provided with the draft annual report on September 20, 2024 for review and comment. The GLMC met on October 3, 2024 to review and discuss the draft annual report with Watermaster Staff and Engineer. The GLMC submitted comments during the comment window which were addressed in the final report attached.

The item was presented to the three Pool Committees on November 14, 2024 where it was unanimously recommended for Advisory Committee to recommend Board approval and filing with the Court.

#### ATTACHMENT

1. 2023/24 Annual Report of the Ground-Level Monitoring Program

FINAL REPORT | November 2024

# 2023/24 Annual Report for the Ground-Level Monitoring Program

PREPARED FOR

# **Ground-Level Monitoring Committee**



PREPARED BY



# 2023/24 Annual Report for the Ground-Level Monitoring Program

**Prepared for** 

# **Ground-Level Monitoring Committee**

Project No. 941-80-24-22



Project Manager, QA/QC Review: Andy Malone, PG

11/06/2024

Date

Andrea Arevalo Charles Martinez Clay Kelty Sean Yarborough 11/06/2024 Prepared By: Date



FINAL REPORT | November 2024

1.0 Introduction	1-1
1.1 Background	1-1
1.1.1 Subsidence and Fissuring in the Chino Basin	1-1
1.1.2 The Optimum Basin Management Program	1-1
1.1.3 Interim Management Plan and the MZ-1 Summary Report	1-2
1.1.4 MZ-1 Subsidence Management Plan	
1.1.5 2015 Chino Basin Subsidence Management Plan	
1.1.6 Annual Report for the Ground-Level Monitoring Program	1-6
1.2 Report Organization	1-7
2.0 Ground-Level Monitoring Program	2-1
2.1 Ground-Level Monitoring Program	2-1
2.1.1 Setup and Maintenance of the Monitoring Network	2-1
2.1.1.1 Pomona Extensometer	2-1
2.1.2 Monitoring Activities	2-2
2.1.2.1 Monitoring of Pumping, Recharge, and Piezometric Levels	2-2
2.1.2.2 Monitoring Vertical Aquifer-System Deformation	2-2
2.1.2.3 Monitoring Vertical Ground Motion	
2.1.2.4 Monitoring of Horizontal Ground Motion	
2.2 Land-Subsidence Investigations	2-6
2.2.1 Subsidence Management Plan for Northwest MZ-1	
2.2.2 Northeast Area Subsidence Investigation	
3.0 Results and Interpretations	3-1
3.0 Results and Interpretations	<b>3-1</b> 
<ul> <li><b>3.0 Results and Interpretations</b></li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> </ul>	<b>3-1</b> 3-1 3-1
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> </ul>	<b>3-1</b> 3-1 3-1 3-1
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> </ul>	<b>3-1</b> 3-1 3-1 3-1 3-1 3-2
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> </ul>	<b>3-1</b> 
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> </ul>	<b>3-1</b> 
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> </ul>	<b>3-1</b> 3-1 3-1 3-1 3-1 3-2 3-3 3-3 3-4 3-5
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> </ul>	<b>3-1</b> 
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> </ul>	<b>3-1</b> 
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> </ul>	<b>3-1</b> 
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> </ul>	3-1         3-3         3-3         3-4         3-5         3-6         3-7         3-8
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-3         3-3         3-4         3-5         3-6         3-7         3-8         3-9         3-10
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-3         3-3         3-4         3-5         3-6         3-7         3-8         3-9         3-10         4-1
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> <li>4.1 Conclusions and Recommendations</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-2         3-3         3-4         3-5         3-6         3-7         3-8         3-9         3-10         4-1
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> <li>4.1 Conclusions and Recommendations</li> <li>4.2 Recommended Scope and Budget for Fiscal Year 2024/25</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-4         3-5         3-6         3-7         3-8         3-9         3-10         4-1         4-1         4-3
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> </ul> 4.0 Conclusions and Recommendations <ul> <li>4.1 Conclusions and Recommendations</li> <li>4.2 Recommended Scope and Budget for Fiscal Year 2024/25</li> <li>4.3 Changes to the Subsidence Management Plan</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-3         3-4         3-5         3-6         3-7         3-6         3-7         3-8         3-9         3-10         4-1         4-1         4-1         4-3         4-3
<ul> <li>3.0 Results and Interpretations</li> <li>3.1 Managed Area</li> <li>3.1.1 History of Stress and Strain in the Aquifer-System</li> <li>3.1.2 Recent Stress and Strain in the Aquifer-System</li> <li>3.1.2.1 Groundwater Pumping and Hydraulic Heads</li> <li>3.1.2.2 Aquifer-System Deformation</li> <li>3.1.2.3 Vertical Ground Motion</li> <li>3.2 Southeast Area</li> <li>3.3 Central MZ-1</li> <li>3.4 Northwest MZ-1</li> <li>3.5 Northeast Area</li> <li>3.5.1 Whispering Lakes Subsidence Feature</li> <li>3.6 Seismicity</li> </ul> 4.0 Conclusions and Recommendations <ul> <li>4.1 Conclusions and Recommendations</li> <li>4.2 Recommended Scope and Budget for Fiscal Year 2024/25</li> <li>4.3 Changes to the Subsidence Management Plan</li> </ul>	3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-1         3-2         3-3         3-3         3-3         3-4         3-5         3-6         3-7         3-6         3-7         3-8         3-9

References
------------

#### LIST OF TABLES

Table 1-1. Managed Wells Screened in the Deep Aquifer and Subject to the Guidance Criteria <sup>(a)</sup>	1-4
Table 2-1. 2022 to 2024 Vertical Displacement Estimates	2-4
Table 2-2. Benchmark Monuments Surveyed in Ground-Level Survey Areas	2-5
Table 2-3. Horizontal Benchmark Survey	2-5
Table 3-1. Groundwater Pumping in the Managed Area for Fiscal Year 2012 through 2024	. 3-12

#### LIST OF FIGURES

Figure 1-1. Historical Land Surface Deformation in Management Zone 1: 1987-1999	1-8
Figure 1-2. MZ-1 Managed Area and the Managed Wells	1-9
Figure 2-1. Pumping and Recharge Facilities - Western Chino Basin: 2021/22	2-9
Figure 2-2. Ground-Level Monitoring Network - Western Chino Basin	2-10
Figure 2-3. Pomona Extensometer Data	2-11
Figure 2-4a. PX-1 Data	2-12
Figure 2-4b. PX-2 Data	2-13
Figure 2-4c. PX-3 Data	2-14
Figure 2-4d. PX-4 Data	2-15
Figure 3-1a. Vertical Ground Motion across the Western Chino Basin: 2011-2024	3-13
Figure 3-1b. Vertical Ground Motion across the Western Chino Basin: 2022-2023	3-14
Figure 3-1c. Vertical Ground Motion across the Western Chino Basin: 2023-2024	3-15
Figure 3-2a. History of Land Subsidence in the Managed Area	3-16
Figure 3-2b. Vertical Ground Motion across Southeast MZ-1: 2011-2024	3-17
Figure 3-3. Stress and Strain within the Managed Area	3-18
Figure 3-4. Stress-Strain Diagram Ayala Park Extensometer	3-19
Figure 3-5. Hydraulic Heads at C-15 versus Groundwater Pumping and Vertical Ground Motion	3-20
Figure 3-6. History of Land Subsidence in the Southeast Area	3-21
Figure 3-7. Stress and Strain within the Southeast Area	3-22
Figure 3-8. History of Land Subsidence in Central MZ-1	3-23
Figure 3-9a. History of Land Subsidence in Northwest MZ-1	3-24

Figure 3-9b. Vertical Ground Motion across Northwest MZ-1: 2014-2024	3-25
Figure 3-10. Hydraulic Heads at P-30 versus Groundwater Pumping and Vertical Ground Motion	3-26
Figure 3-11. History of Land Subsidence in the Northeast Area	3-27
Figure 3-12. Land Use, Pumping, and Vertical Ground Motion at the Whispering Lakes Subsidence Feature	3-28
Figure 3-13. Seismicity across the Chino Basin: 2011-2024	3-29

#### LIST OF APPENDICES

- Appendix A: Recommended Scope of Work and Budget of the Ground-Level Monitoring Committee for Fiscal Year 2022/23
- Appendix B: Response to GLMC Comments

#### LIST OF ACRONYMS, ABBREVIATIONS, AND INITIALISMS

af	Acre-feet
Ayala Park	Rubin S. Ayala Park
Ayala Park Extensometer	Extensometer at Ayala Park
BMA	Baseline Management Alternative
CCX	Chino Creek Extensometer Facility
DHX	Daniels Horizontal Extensometer
EDM	Electronic distance measurement
ft	Feet
ft-amsl	Feet above mean sea level
ft-btoc	Feet below top of casing
ft-bgs	Feet below ground surface
ft/yr	Feet per year
FY	Fiscal Year
GLMC	Ground-Level Monitoring Committee
GLMP	Ground-Level Monitoring Program
IMP	Management Zone 1 Interim Monitoring Program
InSAR	Interferometric synthetic aperture radar
ISMA	Initial Subsidence Management Alternative
MVWD	Monte Vista Water District
MZ-1	Chino Basin Optimum Basin Management Plan Management Zone 1
MZ-1 Plan	Management Zone 1 Subsidence Management Plan
OBMP	Optimum Basin Management Plan
PA	Piezometer A (Ayala Park extensometer facility)
PC	Piezometer C (Ayala Park extensometer facility)
PFAS	Per – and polyfluoroalkyl substances
РХ	Pomona Extensometer Facility

**WEST YOST** 

SAR	Synthetic Aperture Radar
SCADA	Supervisory Control and Data Acquisition
SMA-2	Second Subsidence-Management Alternative
Subsidence Management Plan	2015 Chino Basin Subsidence Management Plan
ТСР	1,2,3-trichloropropane
USGS	United States Geological Survey
Watermaster	Chino Basin Watermaster
WEI	Wildermuth Environmental, Inc.
Work Plan	Work Plan to Develop a Subsidence Management Plan for the Northwest MZ-1

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### **1.0 INTRODUCTION**

This section describes:

- Background information on the history of land subsidence and ground fissuring in the Chino Basin.
- Information on the formation of the Ground-Level Monitoring Committee (GLMC) and its responsibilities.
- A description of the development and implementation of the Chino Basin Subsidence Management Plan (Subsidence Management Plan).
- The organization of this annual report.

## 1.1 Background

In general, land subsidence is the sinking or settlement of the Earth's surface due to the rearrangement of subsurface materials. In the United States, over 17,000 square miles in 45 states have experienced land subsidence (United States Geologic Survey [USGS], 1999). In many instances, land subsidence is accompanied by adverse impacts at the ground surface, such as sinkholes, earth fissures, encroachment of adjacent water bodies, modified drainage patterns, and others. In populated regions, these subsidence-related impacts can result in severe damage to man-made infrastructure and costly remediation measures. Over 80 percent of the documented cases of land subsidence in the United States have been caused by groundwater extractions from the underlying aquifer-system (USGS, 1999).

For purposes of clarification in this document, subsidence refers to the inelastic deformation (i.e., sinking) of the land surface. The term *inelastic* typically refers to the permanent, non-recoverable deformation of the land surface or the aquifer-system. The term *elastic* typically refers to fully reversible deformation of the land surface or the aquifer-system. A glossary of terms and definitions discussed in this report, as well as other terms related to basic hydrogeology and land subsidence is included in Section 5.0.

#### 1.1.1 Subsidence and Fissuring in the Chino Basin

One of the earliest indications of land subsidence in the Chino Basin was the appearance of ground fissures within the City of Chino. These fissures appeared as early as 1973, but an accelerated occurrence of ground fissuring ensued after 1991 and resulted in damage to existing infrastructure. Figure 1-1 shows the locations of these fissures and the land subsidence that contemporaneously occurred in this area. Several scientific studies of the area attributed the fissuring phenomenon to differential land subsidence caused by pumping of the underlying aquifer-system and the consequent drainage and compaction of aquitard sediments (Fife et al., 1976; Kleinfelder, 1993, 1996; Geomatrix, 1994; GEOSCIENCE, 2002).

#### 1.1.2 The Optimum Basin Management Program

In 1999, the *Optimum Basin Management Program Phase I Report* (OBMP Phase I Report) identified the pumping-induced decline of hydraulic heads and subsequent aquifer-system compaction as the most likely cause of the land subsidence and ground fissuring observed in the Chino Basin OBMP Management Zone 1 (MZ-1; Wildermuth Environmental Inc. [WEI], 1999). Program Element 4 of the OBMP Implementation Plan, Develop and Implement a Comprehensive Groundwater Management Plan for Management Zone 1, called for the development and implementation of an interim management plan for MZ-1 that would:

WEST YOST

Page 53



- Minimize subsidence and fissuring in the short-term
- Collect the information necessary to understand the extent, rate, and mechanisms of subsidence and fissuring
- Abate future subsidence and fissuring or reduce it to tolerable levels

The OBMP called for an aquifer-system and land subsidence investigation in the southwestern region of MZ-1 to support the development of a management plan for MZ-1 (items 2 and 3 above). This investigation was titled the *MZ-1 Interim Monitoring Program* (WEI, 2003) and is described below.

The OBMP Phase I Report also identified that land subsidence was occurring in other parts of the basin besides in the City of Chino. Program Element 1 of the OBMP Implementation Plan, *Develop and Implement a Comprehensive Monitoring Program*, called for the collection of basin-wide data to characterize land subsidence, including ground-level surveys and remote-sensing (specifically, interferometric synthetic aperture radar [InSAR]), and for the development of an ongoing monitoring program based on the analysis of the collected data.

#### 1.1.3 Interim Management Plan and the MZ-1 Summary Report

From 2001 to 2005, the Chino Basin Watermaster (Watermaster) developed, coordinated, and conducted the Interim Management Plan (IMP) under the guidance of the MZ-1 Technical Committee. The MZ-1 Technical Committee was comprised of representatives from all major MZ-1 producers and their technical consultants, including the Agricultural Pool; the Cities of Chino, Chino Hills, Ontario, Pomona, and Upland; the Monte Vista Water District (MVWD); the Golden State Water Company; and the California Institution for Men.

The IMP consisted of three main monitoring elements to analyze land subsidence: ground-level surveys, InSAR, and aquifer-system monitoring. The ground-level surveys and InSAR analyses were used to characterize vertical ground motion. Aquifer-system monitoring of hydraulic and mechanical changes within the aquifer system was used to characterize the causes of the ground motion.

The monitoring program was implemented in two phases: the Reconnaissance Phase and the Comprehensive Phase. The Reconnaissance Phase consisted of constructing 11 piezometers screened at various depths at Rubin S. Ayala Park (Ayala Park) in the City of Chino and installing pressure-transducers with integrated data loggers (transducers) in nearby pumping and monitoring wells to measure hydraulic head. Following installation of the monitoring network, several months of aquifer-system monitoring and testing were conducted. Testing included aquifer-system stress tests conducted at pumping wells in the area.

The Comprehensive Phase consisted of constructing a dual-borehole pipe extensometer at Ayala Park (Ayala Park Extensometer) near the area of historical fissuring. Figure 1-2 shows the location of the Ayala Park Extensometer. Following installation of the Ayala Park Extensometer, two aquifer-system stress tests were conducted followed by passive aquifer-system monitoring.

During implementation of the IMP, Watermaster's Engineer made the data available to the MZ-1 Technical Committee and prepared quarterly progress reports for the MZ-1 Technical Committee, the Watermaster Pools and Board, and the Court.<sup>1</sup> The progress reports contained data and analyses from the IMP and summarized the MZ-1 Technical Committee meetings.

Page 54

<sup>&</sup>lt;sup>1</sup> San Bernardino County Superior Court, which retains continuing jurisdiction over the Chino Basin Judgment.



The main conclusions derived from the IMP were:

- Groundwater pumping from the deep and confined aquifer-system in the southwestern region of MZ-1 causes the greatest stress to the aquifer-system. In other words, pumping of the deep aquifer-system causes a hydraulic head decline that is much greater in magnitude and lateral extent than the hydraulic head decline caused by pumping of the shallow aquifer-system.
- Hydraulic head decline due to pumping from the deep aquifer-system can cause inelastic compaction of the aquifer-system sediments, which results in land subsidence. The initiation of inelastic compaction within the aquifer-system was identified during the investigation when hydraulic heads in the deep aquifer-system at the Ayala Park PA-7 piezometer fell below a depth of about 250 feet (ft).
- The state of aquifer-system deformation in southern MZ-1 was essentially elastic during the Reconnaissance Phase of the IMP. Very little inelastic compaction was occurring in this area, which contrasted with the recent past when about 2.2 ft of land subsidence occurred from about 1987 to 1995 and resulted in ground fissuring.
- During the development of the IMP, a previously unknown barrier to groundwater flow was identified, shown on Figures 1-1. The barrier was named the "Riley Barrier" after Francis S. Riley, a retired USGS geologist who first detected the barrier during the IMP. This barrier is located within the deep aquifer-system and is aligned with the historical zone of ground fissuring. Pumping from the deep aquifer-system was limited to the area west of the barrier, and the resulting hydraulic head decline did not propagate eastward across the barrier. Thus, compaction occurred within the deep aquifer-system on the west side of the barrier but not on the east side, which caused concentrated differential subsidence across the barrier and created the potential for ground fissuring.
- The InSAR and ground-level surveys indicated that subsidence in Central MZ-1 had occurred in the past and was continuing to occur. InSAR also suggested that the groundwater barrier (Riley Barrier) extends northward into Central MZ-1 as shown in Figure 1-1. These observations suggested that the conditions that very likely caused ground fissuring near Ayala Park in the 1990s were also present in Central MZ-1. However, there was not enough historical hydraulic head data in this area to confirm this relationship. The IMP recommended that, if subsidence continued or increased in Central MZ-1, the mechanisms causing land subsidence should be studied in more detail.

The IMP provided enough information for Watermaster to develop Guidance Criteria for the Parties that pump from the southwestern region of MZ-1, that if followed, would minimize the potential for subsidence and fissuring in the investigation area. The methods, results, and conclusions of the IMP, including the Guidance Criteria, were described in detail in the *MZ-1 Summary Report* (WEI, 2006).

The Guidance Criteria consisted of:

• A list of "Managed Wells" subject to the Guidance Criteria. Table 1-1 is a list of the Managed Wells that are subject to the Guidance Criteria. Figure 1-2 is a map that shows the locations of the Managed Wells. These wells have well screens that penetrate the deep aquifer-system.



Table 1-1. Managed Wells Screened in the Deep Aquifer and Subject to the Guidance Criteria <sup>(a)</sup>							
Well Name	CBWM ID	Owner	2024 Status	Well Screen Depth Interval(s) ft-bgs			
CIM-11A <sup>(b)</sup>	3602461	California Institution for Men	Active <sup>(c)</sup>	174-187; 240-283; 405-465			
C-7	3600461	City of Chino	Abandoned <sup>(d)</sup>	180-780			
C-15	600670		Abandoned	270-400; 626-820			
CH-1B	600487	City of Chino Hills	Inactive <sup>(e)</sup>	440-470; 490-610; 720-900; 940- 1,180			
CH-7C	600687		Abandoned	550-950			
CH-7D	600498		Destroyed	320-400; 410-450; 490-810; 850-930			
CH-15B	600488		Active	360-440; 480-900			
CH-16	600489		Inactive	430-940			
CH-17	600499		Inactive	300-460; 500-680			
CH-19	600500		Inactive	300-460; 460-760; 800-1,000			

(a) The MZ-1 Subsidence Management Plan identified the Managed Wells that are subject to the Guidance Criteria for the Managed Area that, if followed, would minimize the potential for subsidence and fissuring.

(b) The original casing was perforated from 135-148, 174-187, 240-283, 405-465, 484-512, and 518-540 feet below ground surface (ft-bgs). This casing collapsed below 471 ft-bgs in 2011. A liner was installed to 470 ft-bgs with a screen interval from 155 to 470 ft-bgs.

(c) Active = Well is currently being used for water supply.

(d) Abandoned = Unable to pump the well without major modifications.

(e) Inactive = Well can pump groundwater with little or no modifications.

- The spatial extent of the "Managed Area." Figures 1-1 and 1-2 show the boundary of the Managed Area where the Guidance Criteria apply. Within the boundaries of the Managed Area, both existing (Table 1-1) and newly constructed wells are subject to being classified as Managed Wells. This area was delineated based on the observed and/or predicted effects of pumping on hydraulic heads and aquifer-system deformation. The Managed Well designations were based on the effects measured at the Ayala Park Extensometer during the IMP or well construction and borehole lithology.
- A piezometric "Guidance Level." The Guidance Level is a specified depth to water, as measured in feet below the top of casing (ft-btoc) at the Ayala Park PA-7 piezometer. The initial Guidance Level was established as 245 ft-btoc. It was defined as the threshold hydraulic head at the onset of inelastic compaction of the aquifer-system as recorded by the extensometer minus five feet. The five-foot reduction was meant to be a safety factor to ensure that inelastic compaction does not occur. The Guidance Level can be updated by Watermaster based on the periodic review of monitoring data.
- Criteria for recommending pumping curtailment. If the hydraulic head in PA-7 falls below the Guidance Level, Watermaster recommends that the MZ-1 Parties curtail their pumping from designated Managed Wells as required to maintain hydraulic heads above the Guidance Level.
- Monitoring/reporting of hydraulic heads at PA-7. Watermaster was to provide the MZ-1 Parties with real-time hydraulic head data from PA-7.



- Reporting of pumping operations at Managed Wells. The MZ-1 Parties were requested to
  maintain and provide Watermaster with accurate records of operations at the Managed
  Wells, including pumping rates and on-off dates and times. The MZ-1 Parties were
  requested to promptly notify Watermaster of all operational changes made to maintain the
  hydraulic head at PA-7 above the Guidance Level.
- Request for ongoing monitoring at other monitoring wells. Watermaster recommended that the MZ-1 Parties allow it to continue to monitor hydraulic heads at the Managed Wells.
- Process for adapting the Guidance Criteria. Watermaster and Watermaster's Engineer were to
  evaluate the data collected as part of the MZ-1 Monitoring Program (now called the Ground-Level
  Monitoring Program or GLMP) after each fiscal year and determine if modifications, additions,
  and/or deletions to the Guidance Criteria were necessary. Changes to the Guidance Criteria could
  include additions or deletions to the list of Managed Wells, re-delineation of the Managed Area,
  raising or lowering of the Guidance Level, or additions and/or deletions to the Guidance Criteria,
  including the need to have periods of hydraulic head recovery.
- Acknowledgement of uncertainty. Watermaster cautioned that some subsidence and fissuring could occur in the future, even if the Guidance Criteria were followed. Watermaster made no warranties that faithful adherence to the Guidance Criteria would eliminate subsidence or fissuring.

#### 1.1.4 MZ-1 Subsidence Management Plan

The Guidance Criteria formed the basis for the *MZ-1 Subsidence Management Plan* ([MZ-1 Plan]; WEI, 2007), which was developed by the MZ-1 Technical Committee and approved by the Watermaster Board in October 2007. In November 2007, the Court approved the MZ-1 Plan and ordered its implementation.

To minimize the potential for future subsidence and fissuring in the Managed Area, the MZ-1 Plan codified the Guidance Level and recommended that the MZ-1 Parties manage their groundwater pumping such that the hydraulic heads at PA-7 remain above the Guidance Level.

The MZ-1 Plan called for ongoing monitoring, data analysis, annual reporting, and adjustments to the MZ-1 Plan as warranted by the data. Implementation of the MZ-1 Plan began in 2008. The MZ-1 Plan called for the continued scope and frequency of monitoring implemented during the IMP within the Managed Area and expanded monitoring of the aquifer-system and land subsidence in other areas of the Chino Basin where the IMP indicated concern for future subsidence and ground fissuring. Figure 1-1 shows the location of these so-called Areas of Subsidence Concern: Central MZ-1, Northwest MZ-1, Northeast Area, and Southeast Area. The expanded monitoring efforts outside the Managed Area are consistent with the requirements of the OBMP Program Element 1 and its implementation plan contained in the Peace Agreement.<sup>2</sup>

Potential future efforts listed in the MZ-1 Plan included: (i) more intensive monitoring of horizontal strain across the zone of historical ground fissuring to assist in developing management strategies related to fissuring, (ii) injection feasibility studies within the Managed Area, (iii) additional pumping tests to refine the Guidance Criteria, (iv) computer-simulation modeling of groundwater flow and subsidence, and (v) the development of alternative pumping plans for the MZ-1 Parties affected by the MZ-1 Plan. The MZ-1 Technical Committee (now called the Ground-Level Monitoring Committee or GLMC) discusses these potential future efforts, and if deemed prudent and necessary, they are recommended to Watermaster for implementation in future fiscal years.

Page 57

<sup>&</sup>lt;sup>2</sup> Source: http://www.cbwm.org/docs/legaldocs/Peace Agreement.pdf.



#### 1.1.5 2015 Chino Basin Subsidence Management Plan

The MZ-1 Plan stated that if data from existing monitoring efforts in the Areas of Subsidence Concern indicate the potential for adverse impacts due to subsidence, Watermaster would revise it to avoid those adverse impacts. The 2014 Annual Report of the GLMC recommended that the MZ-1 Plan be updated to better describe Watermaster's land subsidence efforts and obligations, including areas outside of MZ-1. As such, the update included a name change to the 2015 Chino Basin Subsidence Management Plan ([Subsidence Management Plan]; WEI 2015a) and a recommendation to develop a subsidence management plan for Northwest MZ-1.

Watermaster had been monitoring vertical ground motion in Northwest MZ-1 via InSAR during the development of the MZ-1 Plan. Land subsidence in Northwest MZ-1 was first identified as a concern in 2006 in the MZ-1 Summary Report and again in 2007 in the MZ-1 Plan. Of particular concern, the subsidence across the San Jose Fault in Northwest MZ-1 has occurred in a pattern of concentrated differential subsidence—the same pattern of differential subsidence that occurred in the Managed Area during the time of ground fissuring. Ground fissuring is the main subsidence-related threat to infrastructure. The issue of differential subsidence, and the potential for ground fissuring in Northwest MZ-1, has been discussed at prior GLMC meetings, and the subsidence has been documented and described as a concern in Watermaster's State of the Basin Reports, the annual reports of the GLMC, and in the *Initial Hydrologic Conceptual Model and Monitoring and Testing Program for the Northwest MZ-1 Area* (WEI, 2017a). Watermaster increased monitoring efforts in Northwest MZ-1 beginning in Fiscal Year (FY) 2012/13 to include ground elevation surveys and electronic distance measurements (EDM) to monitor ground motion and the potential for fissuring.

In 2015, Watermaster's Engineer developed the *Work Plan to Develop a Subsidence Management Plan for the Northwest MZ-1 Area* ([Work Plan]; WEI 2015b). The Work Plan is characterized as an ongoing Watermaster effort and includes a description of a multi-year scope-of-work, a cost estimate, and an implementation schedule. The Work Plan was included in the Subsidence Management Plan as Appendix B. Implementation of the Work Plan began in July 2015.

The updated Subsidence Management Plan also addressed the need for hydraulic head "recovery periods" in the Managed Area by recommending that all deep aquifer-system pumping cease for a continuous six-month period between October 1 and March 31 of each year within the Managed Area. And, the Subsidence Management Plan recommends that every fifth year, all deep aquifer-system pumping cease for a continuous period until the hydraulic head at PA-7 reaches "full recovery" of 90 ft-btoc. These periodic cessations of pumping are intended to allow for sufficient hydraulic head recovery at PA-7 to recognize inelastic compaction, if any, at the Ayala Park Extensometer.

#### 1.1.6 Annual Report for the Ground-Level Monitoring Program

Pursuant to the Subsidence Management Plan, Watermaster prepares an annual report containing the results of ongoing monitoring efforts, interpretations of the data, and recommended adjustments to the Subsidence Management Plan, if any. This Annual Report for the GLMP includes the results and interpretations for the data collected between March 2023 through March 2024, as well as recommendations for Watermaster's GLMP for FY 2024/25.

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## **1.2 Report Organization**

This report is organized into the following six sections:

- Section 1.0 Introduction. This section provides background information on the history of land subsidence and ground fissuring in Chino Basin, information on the formation of the GLMC and its responsibilities, and a description of the development and implementation of the Subsidence Management Plan, which calls for annual reporting.
- Section 2.0 Ground-Level Monitoring Program. This section describes the monitoring and testing activities performed by Watermaster for its GLMP between March 2023 and March 2024.
- Section 3.0 Results and Interpretations. This section discusses and interprets the monitoring data collected between March 2023 and March 2024, including basin stresses (groundwater pumping and recharge) and responses (changes in hydraulic heads, aquifer-system deformation, and ground motion).
- Section 4.0 Conclusions and Recommendations. This section summarizes the main conclusions derived from the monitoring program between March 2023 and March 2024 and describes recommended activities for the GLMP for FY 2024/25.
- Section 5.0 Glossary. This section is a glossary of the terms and definitions utilized within this report and in discussions at GLMC meetings.
- Section 6.0 References. This section lists the publications and reports cited in this report.

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Managed





Figure 1-2

MZ-1 Managed Area and the Managed Wells



## 2.0 GROUND-LEVEL MONITORING PROGRAM

This section describes the activities performed by Watermaster for the GLMP between March 2023 and March 2024.

Figure 2-1 shows the groundwater pumping and recharge facilities in the western Chino Basin that impart pumping and recharge stresses to the aquifer-system. Figure 2-2 shows the locations of the monitoring facilities in Watermaster's ground-level monitoring network, including: wells equipped with a transducer; extensometers that measure vertical aquifer-system deformation; and benchmark monuments that are used to perform periodic ground-elevation and EDM surveys to measure vertical and horizontal deformation of the ground surface.

### 2.1 Ground-Level Monitoring Program

Watermaster conducts its GLMP in the Managed Area and other Areas of Subsidence Concern pursuant to the Subsidence Management Plan and the recommendations of the GLMC. The GLMP activities performed between March 2023 and March 2024 are described below.

#### 2.1.1 Setup and Maintenance of the Monitoring Network

The Ayala Park, Chino Creek, and Pomona extensometer (PX) facilities are key monitoring facilities for the GLMP. They require monthly or as needed visits for maintenance and calibration to remain in good working order and to ensure the recording of accurate measurements.

#### 2.1.1.1 Pomona Extensometer

During 2023/24, special maintenance and calibration efforts were conducted a the PX facility to improve the accuracy of the extensometer measurements. The background, methods, results, and recommendations associated with these efforts at PX are describe herein.

The PX is an experimental monitoring facility located within the City of Pomona. Its purpose is to monitor depth-specific head changes and the associated vertical compression/expansion of the aquifer-system sediments that can result in land subsidence. At the PX, there are four piezometers completed at progressively deeper elevations; each piezometer is equipped with a pressure transducer to measure hydraulic heads within the pumped aquifer system once every 15 minutes. A cable extensometer is installed within each piezometer to measure the vertical deformation of the overlying sediments relative to the head changes. Each extensometer cable is attached with a steel weight that rests on the bottom of the piezometer and is stretched taught by a counterweight and pully systems at the well head. Aquifer-system deformation is measured with a linear potentiometer as vertical displacement between the cable and the conductor casing (which is anchored to the ground surface) once every 15 minutes. The transducers and linear potentiometers are connected to a Campbell Scientific CR-1000X data logger to record the data. The PX facility is powered by two marine batteries. Figure 2-3 is a schematic diagram of a cable extensometer.

Typical data collected at a properly functioning extensometer facility will display a correlated relationship between head changes and extensometer displacement. For example, as heads decrease, the aquifersystem skeleton (and pore spaces) will contract, causing the land surface (and conductor casing) to sink relative to the extensometer cable. The PX has been measuring logical head changes that are consistent with head changes being measured at nearby wells, but has not been measuring and recording logically correlated extensometer data, which indicates that: (i) the extensometers are malfunctioning, (ii) the monitoring/recording equipment is malfunctioning, or (iii) both are malfunctioning.

## 2023/24 Annual Report for the GLMP



Figures 2-4a, 2-4b, 2-4c, and 2-4d are time-series charts of the historical head data versus extensometer data for PX-1, PX-2, PX-3, and PX-4, respectively. In an effort to improve the accuracy of the extensometer data, the Watermaster Engineer has been making incremental adjustments to each extensometer by: (i) adding/subtracting counterweights, (ii) adjusting the position of the cable extensometer within the well casing, and/or (iii) making adjustments to the monitoring/recording equipment. Each adjustment is followed by an extended period of data collection and evaluation.

To date, the PX continues to record data that is not well correlated with the head changes. In addition, some data collected indicates that the monitoring equipment may be malfunctioning. Going forward, the Watermaster Engineer proposes two recommendations to improve the PX for GLMC consideration:

- 1. Continue to make incremental adjustments to the extensometers followed by extended periods of data collection and evaluation.
- 2. Reinstall the extensometer cables, counterweights, and monitoring/recording equipment and equip the facility with telemetry to analyze and evaluate the collected data more quickly.

#### 2.1.2 Monitoring Activities

Changes in hydraulic heads are caused by the stresses of groundwater pumping and recharge. Changes in hydraulic head is the mechanism behind aquifer-system deformation, which in turn causes vertical and horizontal ground motion. Because of this cause-and-effect relationship, the Watermaster monitors groundwater pumping, recharge, hydraulic heads, aquifer-system deformation, and vertical and horizontal ground motion across the western portion of the Chino Basin. All data collected as part of the GLMP are compiled, checked, and stored in Watermaster databases.

The following sections describe Watermaster's monitoring activities between March 2023 and March 2024, as called for by the Subsidence Management Plan and in consideration of GLMC recommendations.

#### 2.1.2.1 Monitoring of Pumping, Recharge, and Piezometric Levels

Watermaster staff collects and compiles groundwater pumping data on a quarterly basis from well owners in the Managed Area and Areas of Subsidence Concern. Figure 2-1 shows the well locations where groundwater was pumped between March 2023 and March 2024.

The Watermaster collects data from the Inland Empire Utilities Agency on the volumes of imported water, stormwater, and recycled water that are artificially recharged at spreading basins, and the volumes of recycled water for direct use within the Chino Basin.

Hydraulic heads were measured and recorded once every 15 minutes using transducers maintained by the Watermaster at 77 wells across the Managed Area and Areas of Subsidence Concern. Figure 2-2 shows the locations of these wells. Also, Watermaster staff and well owners typically measure hydraulic heads at other wells in western Chino Basin monthly.

#### 2.1.2.2 Monitoring Vertical Aquifer-System Deformation

The Watermaster measured and recorded the vertical component of aquifer -system deformation at the Ayala Park, Chino Creek, and PX Extensometer Facilities once every 15 minutes.

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#### 2.1.2.3 Monitoring Vertical Ground Motion

The Watermaster monitored vertical ground motion via InSAR and traditional leveling techniques.

For InSAR, the Watermaster obtained twelve TerraSAR-X collections through Airbus DS Geo, Inc., covering the western half<sup>3</sup> of the Chino Basin from March 2022 to March 2024. The SAR image collection area is shown in Figure 2-1, with the area of interest highlighted in white with a red outline. While motion estimates are created over the entirety of the image area as a processing by-product, only the highlighted area of interest is analyzed and delivered by the Watermaster, shown in Figure 2-2.



Full SAR Collection Area Google Earth, Landsat/Copernicus 2020



Delivered Area of Interest Google Earth, Airbus 2024

Including the final collection from the 2021-2022 monitoring period as a reference, thirteen SAR images were processed<sup>4</sup> to create 25 short- and long-term vertical ground motion estimates<sup>5</sup> over the periods listed in Table 2-1.

<sup>5</sup> Many factors influence the accuracy of InSAR ground motion estimates, including inaccuracies in satellite ephemerides, atmospheric moisture content, underlying elevation model, filtering and interpolation methods, complex averaging, and projection of results from native SAR resolution to the desired map projection and pixel spacing. On average, InSAR ground motion estimates are accurate to +/- 0.02 ft, based on analysis by Dr. D. Cohen for Wildermuth Environmental, February 2009.

<sup>&</sup>lt;sup>3</sup> The SAR image footprint is fixed in longitude by the satellite orbit and sensor collection parameters. Coverage of the eastern Basin requires separate collection, processing, and analysis. InSAR from 1993 to 2010 indicates minimal vertical motion in the eastern Basin, the GLMC decided in 2012 to acquire and analyze InSAR only in the western Basin as a cost-saving strategy.

<sup>&</sup>lt;sup>4</sup> Neighboring SAR images are used to create interferograms showing surface deformation between the times of collection of each image. Radar scatterers throughout a pixel generally move up or down together in typical recovery/subsidence scenarios. Unchanging surfaces and objects, for example infrastructure and some types of terrain, produce stable estimates of surface motion over time. Significant change between SAR images causes the surface motion estimate to become noisy or unavailable. Examples of significant change are vegetation growth, urbanization, erosion, flooding, plowing and harvesting, earth-moving, and major construction. The change between SAR images is measured as "coherence," and any significant loss of coherence is referred to as "decorrelation." If the coherence of a pixel is calculated as below the general noise level of the interferogram, the pixel will be rejected as "incoherent" for that point in that interferogram. Various kinds of filtering and interpolation are used to preserve ground motion estimates in areas which may be intermittently coherent.



Table 2-1. 2022 to 2024 Vertical Displacement Estimates					
2022 to 2023 Estimates					
March 2022 to May 2022	March 2011 to May 2023				
May 2022 to June 2022	March 2022 to June 2022				
June 2022 to July 2022	March 2022 to July 2022				
July 2022 to September 2022	March 2022 to September 2022				
September 2022 to October 2022	March 2022 to October 2022				
October 2022 to May 2023 <sup>6</sup>	March 2022 to May 2023 <sup>[6]</sup>				
2023 to 2024 Estimates					
May 2023 to July 2023	March 2011 to July 2023				
July 2023 to September 2023	May 2023 to September 2023				
September 2023 to October 2023	May 2023 to October 2023				
October 2023 to January 2024	May 2023 to January 2024				
January 2024 to February 2024	May 2023 to February 2024				
February 2024 to March 2024	May 2023 to March 2024				
InSAR Estimate for Comparison to 2014+ Benchmark Survey					
April 2014 to March 2024					

With a transition away from previous seasons' processing arrangement with General Atomics (formerly Neva Ridge Technologies, Inc.) all interferometry beginning March 2011 was reprocessed in-house by the Watermaster,<sup>7</sup> creating a vertical motion estimate independent of previously delivered results.<sup>8</sup> The new estimate was compared frame-by-frame with historic deliveries through March 2022 to verify accuracy, and showed improvements in vertical fidelity in the primary subsidence feature in Northwest MZ-1,<sup>9</sup> decreased

<sup>&</sup>lt;sup>6</sup> The final collection of the 22-23 monitor would normally be in March. The satellite was tasked with a conflicting collection from November 2022 to April 2023. Airbus was notified of the need for continuing and regular collections over the western Chino Basin, and collections resumed in May 2023.

<sup>&</sup>lt;sup>7</sup> The basic SAR processing suite (GAMMA) and SAR collection footprint are identical to previous monitoring seasons.
<sup>8</sup> The past processing agreement with General Atomics (previously Neva Ridge Technologies, Inc.) allowed for transferal of the original Airbus data products and some intermediate processing data, but not the scripts used to drive the GAMMA processing software. From 2022 to 2024, the Watermaster developed a new processing framework around the GAMMA software.

<sup>&</sup>lt;sup>9</sup> InSAR results are subject to the Coastline Paradox. Small spatial filters preserve vertical estimate magnitude and fine spatial detail, but may generate artifacts over less-coherent areas. Broad spatial filters obscure displacement estimates and reduce spatial detail, but must be used to provide temporal continuity over areas with intermittent and spatially variant data quality. The current processing method balances the accuracy of small spatial filters with the necessity of broad spatial filters.



overall spatial noise, decreased time series noise at monitored points,<sup>10</sup> improved feature visibility near the Ontario and Chino airports,<sup>11</sup> and improvements in spatial quadratic phase trend correction.<sup>12</sup>

For the ground-level surveys, Watermaster retained Guida Surveying, Inc. to conduct traditional leveling surveys at selected benchmark monuments in the western part of the Chino Basin. Table 2-2 below shows the date of the most recent benchmark monument survey by ground-level survey area. The locations of the ground-level survey areas are shown in Figure 2-2.

Table 2-2. Benchmark Monuments Surveyed in Ground-Level Survey Areas				
Ground-Level Survey Area	Date of Most Recent Survey			
Managed Area <sup>(a)</sup>	January 2018			
Central Area <sup>a</sup>	January 2018			
Northwest Area	May 2022			
San Jose Fault Zone Area	May 2022			
Southeast Area	May 2022			
Northeast Area <sup>a</sup>	April 2020			
(a) The entire benchmark monument survey network for the ground-level survey area was not surveyed in 2022 based on the GLMC scope				

and budget recommendations for FY 2021/22.

#### 2.1.2.4 Monitoring of Horizontal Ground Motion

Watermaster periodically measures horizontal ground motion between benchmarks across areas that are susceptible to ground fissuring via EDMs. The date of the most recent horizontal benchmark survey within the ground-level survey area are shown in Table 2-3. Horizontal benchmark surveys were not performed in 2023/24 and are not planned for 2024/25.

Table 2-3. Horizontal Benchmark Survey				
Ground-Level Survey Area	Date of Most Recent Survey			
Fissure Zone Area <sup>(a)</sup>	February 2018			
San Jose Fault Zone Area <sup>a</sup>	May 2021			
(a) EDMs across the Fissure Zone Area and San Jose Fault Zone Area were not conducted in 2022 based on GLMC scope and budget recommendations for FY 2021/22.				

<sup>&</sup>lt;sup>10</sup> The residual noise level in previous deliveries forced an overly complex workflow when converting InSAR displacement rasters to ArcGIS contours. The new processing method reduces the standard deviation over small areas while maintaining depth estimates. Though more complex than a spatially variant smoothing operation, it may be described as such.

<sup>11</sup> This improvement, particularly south of ONT around the Whispering Lakes golf course and extending southward toward Ontario Ranch, was made possible by the improvements noted above.

<sup>12</sup> Satellite ephemeris inaccuracies create quadratic phase trends in the processed interferometry. These trends may be thought of as "tilts" or "bends" across the complex data, and are a source of displacement error if left uncorrected. Inaccuracies in the underlying elevation model may also contribute to overall phase trends. Correction requires careful selection of high-quality control points via manual masking and automatic data quality estimation. The improvements were made possible by updates to the GAMMA software, improved computing resources within the Watermaster, detailed analysis of the processed interferometry and displacement results with respect to previous deliveries and ground truth, and substantial analyst time invested by the Watermaster.


## **2.2 Land-Subsidence Investigations**

The Watermaster performs land subsidence investigations pursuant to the Subsidence Management Plan and/or recommendations from the GLMC that are approved in the annual Watermaster budget. The goals of these investigations are to refine the Guidance Criteria (described in Section 1.1.3) or assist in the development of subsidence management plans to minimize or abate land subsidence and maximize the prudent extraction of groundwater.

This section describes the land subsidence investigations conducted between March 2023 and March 2024 that are called for in the Subsidence Management Plan.

### 2.2.1 Subsidence Management Plan for Northwest MZ-1

In 2015, the GLMC developed the final Work Plan to develop a subsidence-management plan for Northwest MZ-1, which describes a multi-year effort with cost estimates to execute the Work Plan. The Work Plan was included in the Subsidence Management Plan as Appendix B.<sup>13</sup> The background and objectives of the Work Plan are described in Section 1.1.5. The Watermaster began implementation of the Work Plan in July 2015. The Work Plan has evolved over time as new data and information has been collected and evaluated by the GLMC. The following describes the Work Plan tasks and status of each task:

**Task 1. Describe Initial Hydrogeologic Conceptual Model and Monitoring and Testing Program** – A final report was submitted to the GLMC and Watermaster in December 2017 that summarized the current state of knowledge of the hydrogeology of Northwest MZ-1, the data gaps needed to be filled to fully describe the occurrence and mechanisms of aquifer-system deformation and the pre-consolidation stress, and a strategy to fill the data gaps.

**Task 2. Implement the Initial Monitoring and Testing Program** – The Watermaster's Engineer worked with the Watermaster, MVWD, City of Pomona, and SCADA Integrations, Inc. to identify and equip a set of wells with supervisory control and data acquisition (SCADA) monitoring capabilities and/or transducers. Through several field visits and technical meetings with the well owners, a protocol was developed to install monitoring equipment and collect pumping and piezometric data. For the City of Pomona, nine wells were equipped with transducers. For MVWD, seven wells were equipped with transducers, two wells with sonar units, and two wells with air-line units. Hydraulic heads are recorded once every 15 minutes. Nine of the 11 MVWD wells were connected to the MVWD's existing SCADA system. The hydraulic head data from these wells are currently being collected and analyzed as part of the Northwest MZ-1 monitoring and testing program. These data will be used in future efforts to recalibrate the Chino Valley Model (MODFLOW model of Chino Basin) and the 1D Models at PX and MVWD-28.

Task 3. Develop and Evaluate the Baseline Management Alternative (BMA) and Task 4. Develop and Evaluate the Initial Subsidence-Management Alternative – A final technical memorandum was submitted to the GLMC and Watermaster in December 2017 that described the construction, calibration, and use of a numerical one-dimensional aquifer-system compaction model (1D compaction model) at MVWD-28. The objective of this memo was also to explore the future occurrence of subsidence in Northwest MZ-1 under various basin-operation scenarios of groundwater pumping and artificial recharge and to identify potential subsidence mitigation strategies.

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<sup>&</sup>lt;sup>13</sup> Source: <u>http://www.cbwm.org/pages/reports/engineering/</u>



**Task 5. Design and Install the Pomona Extensometer (PX) Facility** – The Watermaster's Engineer completed construction of two dual-nested piezometers located in Montvue Park, Pomona, CA in August 2019. Each PX piezometer was equipped with transducers and cable extensometers in June and July 2020 and has been collecting preliminary depth-specific hydraulic head and aquifer-system deformation since December 2020.

The piezometers at the PX facility are providing accurate, depth-specific head data. These data will be used in future efforts to verify or recalibrate the 1D Models at PX. Unfortunately, the extensometers at PX are not recording reasonably accurate data for vertical aquifer-system deformation. The Watermaster Engineer is uncertain of the precise causes for the malfunction at PX extensometers and is proceeding with a stepwise methodology to test and improve the monitoring devices (see Section 2.1).

Task 6. Design and Conduct Aquifer-System Stress Tests (if necessary) – The objective of this task is to perform controlled aquifer-system stress tests at pumping wells in Northwest MZ-1 and to monitor the depth-specific hydraulic head and aquifer-system deformation response at PX. This information, along with hydraulic head data collected as part of Task 2 will be used to help identify the subsidence mechanisms and the pre-consolidation stress(es) in Northwest MZ-1. The Watermaster Engineer has not yet identified specific questions that need to be answered with the controlled aquifer-system stress tests. It is recommended a period of "passive" data collection and assessment of the data over time to determine if a controlled aquifer-system stress test is recommended in the future.

**Task 7/8. Update the Hydrogeologic Conceptual Model/Construct and Calibrate Subsidence Modeling Tools** – The objectives of these tasks are: (i) to update the hydrogeologic conceptual model of Northwest MZ-1 based on new lithologic information from PX and an improved understanding of hydraulic head data across Northwest MZ-1; (ii) describe the subsidence mechanisms and the pre-consolidation head by aquifer-system layer in Northwest MZ-1; and (iii) develop modeling tools that can be used to explore the future occurrence of subsidence in Northwest MZ-1 under various basin-operation scenarios of groundwater production and artificial recharge and to identify potential subsidence mitigation strategies.

A new 1D compaction model was constructed and calibrated using the hydrogeologic information collected at the PX. The 1D model at MVWD-28 was also updated and recalibrated using current information. This work was reviewed by the GLMC, and additional 1D model calibration refinements and sensitivity analyses were performed based on GLMC recommendations. In December 2022, the Watermaster Engineer, with review and input from the GLMC, deemed 1D model calibrations sufficient for simulation of future land subsidence under prospective plans for pumping and recharge (see Task 9 below).

**Task 9. Refine and Evaluate Subsidence-Management Alternatives** – This task began in FY 2023-24 and helps answer the question: *What are potential methods to manage the land subsidence in Northwest MZ-1?* 

The 1D compaction models at MVWD-28 and PX were used to characterize the mechanical response of the aquifer-system to an initial Subsidence Management Alternative (SMA-1). In 2023, the Watermaster Engineer, with review and input from the GLMC, developed an SMA-1, which is equivalent to the planning scenario that was simulated with the 2020 Chino Valley Model (CVM) to support the 2020 Safe Yield Recalculation (2020 SYR). The 2020 SYR was intended to represent and simulate the Parties' projected pumping, recharge, and use of storage through 2050. The results of the 2020 SYR (*i.e.,* projected hydraulic heads by CVM layer) were used as input data for the 1D Model simulations to predict the potential future occurrence of subsidence through 2050. In February 2024, the Watermaster Engineer published a final TM titled *1D Model Simulation of Subsidence in Northwest MZ-1—Subsidence Management Alternative #1.* The Watermaster Engineer's recommendations from this work were the following:

Page 68



- a) Establish a preliminary "Northwest MZ-1 Guidance Level" of 630 ft-amsl for hydraulic heads in Layers 3 and 5 at the PX location. The preliminary Guidance Level is an aspirational Watermaster recommendation that, if achieved, would likely slow or stop aquitard compaction and land subsidence in Northwest MZ-1.
- b) Compliance with the Guidance Level should be measured at the PX-2/3 piezometer, which is generally representative of heads in Layers 3 and 5.
- c) The methods to achieve the Guidance Level could include but are not limited to: voluntary modification of pumping patterns; in-lieu recharge; wet-water recharge via spreading and/or injection; or a combination of methods. These methods might necessitate: voluntary modification of water-supply plans of the purveyors in the Chino Basin; modification of Watermaster practices for recharge and replenishment; and/or the implementation of regional-scale storage or conjunctive-use programs.
- d) Additional SMAs should be developed and evaluated with the 1D Models to generate the necessary information to finalize the Guidance Level and the *Subsidence Management Plan for Northwest MZ-1*. The additional SMAs could be developed during Watermaster's groundwater modeling efforts associated with the 2025 Safe Yield Reevaluation and the development of the Storage and Recovery Master Plan. The GLMC should participate in the scenario building exercises associated with these Watermaster efforts to develop the SMAs, so that the scenarios include various methods to achieve the Guidance Level. Then, the 1D Models should be used to evaluate the potential future subsidence in Northwest MZ-1 under the SMAs. These model results and evaluations will support the establishment of a Guidance Level in the *Subsidence Management Plan for Northwest MZ-1*. It should be noted that future monitoring and analyses always hold the potential for revisions to the Guidance Level, consistent with the adaptive management approach called for in the Chino Basin Subsidence Management Plan.

**Task 10. Update the Chino Basin Subsidence Management Plan** – The objective of this task is to incorporate a preferred subsidence-management alternative for Northwest MZ-1 into the Chino Basin Subsidence Management Plan. The updated Subsidence Management Plan will require review and input by the GLMC and the Watermaster Pools, Advisory Committee, and Board. The Watermaster will apprise the Court of revisions to the Subsidence Management Plan as part of its OBMP implementation status reporting. The updated Chino Basin Subsidence Management Plan is anticipated to be completed by the end of FY 2025/26.

#### 2.2.2 Northeast Area Subsidence Investigation

In the Northeast Area, the long- and short-term InSAR estimates indicate that persistent downward ground motion has occurred in a concentrated area in the vicinity of Whispering Lakes Golf Course, south of the Ontario Airport between Vineyard Avenue and Archibald Avenue. The western and eastern edges of this subsiding area exhibit steep subsidence gradients (i.e., differential subsidence").

In FY 2021/22, the Watermaster conducted a reconnaissance-level subsidence investigation of the Northeast Area focusing on the Whispering Lakes Subsidence Feature. This investigation included collection, review, and analysis of available borehole and lithologic data, pumping and recharge data, hydraulic head measurements, and InSAR estimates of vertical ground motion. Figures and charts were prepared for the 2021-22 Annual Report of the GLMC to support the data analysis, interpretations, and recommendations for future investigations and monitoring.

For this annual report, additional monitoring and analysis of groundwater pumping, land use, and land subsidence as measured by InSAR were conducted for the period 2022-24. The results, conclusions, and recommendations of the analysis are reported in Section 3.5.

Page 69



Active Groundwater Pumping Wells April 1, 2023 to March 31, 2024

- Private •
- California Institution for Men •
- Chino Basin Desalter Authority
- City of Chino  $\bigcirc$
- City of Chino HIIIs
- City of Ontario
- City of Pomona
- City of Upland  $\cdot$
- Cucamonga Valley Water District
- Golden State Water Company •
- Jurupa Community Services District
- Monte Vista Water District
- Managed Area
- Areas of Subsidence Concern

Flood Control and Conservation Basins





Chino Basin Watermaster Chino Basin Watermaster 2023/24 Annual Report for the Ground-Level Monitoring Program

# Figure 2-1

**Pumping and Recharge Facilities** Western Chino Basin: 2023/24





Managed Area
Fissure Zone Area
Central Area
Northwest Area
San Jose Fault Zone Area
Northeast Area
Southeast Area
Areas of Subsidence Concern

Western Chino Basin



Figure 2-3



1 Added counterweight sleeve approximately 10 lbs. 2 Battery voltage too low

Chino Basin Water Master 2023/24 Annual Report for the Ground-Level Monitoring Program

### Figure 2-4a

Stress and Strain at PX-1 within the Managed Area



2 Battery source low

	-	-
		_ -
1	2	-
		-
	-	-
		-
		-

## Figure 2-4b

Stress and Strain at PX-2 within the Managed Area



2 Added one weight sleeve approximately 10lbs.

3 Removed one weidght sleeve approximately 10lbs.

## Figure 2-4c

Stress and Strain at PX-3 within the Managed Area



1 Adjusted linear potentiometer parallel to wire; added counterweight sleeve approximately 10 lbs.

2 Added one weight sleeve approximately 10lbs.

3 Removed one weidght sleeve approximately 10lbs.

## Figure 2-4d

Stress and Strain at PX-4 within the Managed Area



## **3.0 RESULTS AND INTERPRETATIONS**

This section describes the results and interpretations derived from the GLMP for the Managed Area and Areas of Subsidence Concern in the Chino Basin for the March 2022 to March 2024 reporting period. Figures 3-1a, 3-1b, and 3-1c are maps that display vertical ground motion as measured by InSAR across the western portion of the Chino Basin between the periods of March 2011 and March 2024, March 2022 and March 2023, and March 2023 and March 2024, respectively. The maps also show the locations and magnitude of pumping and artificial recharge—the stresses to the aquifer-system that can cause ground motion. Data shown on these and subsequent figures are described and interpreted in this section.

## 3.1 Managed Area

The Managed Area is the primary focus of the Subsidence Management Plan. The discussion below describes the results and interpretations of the monitoring program in the Managed Area and, where appropriate, relative to the Guidance Criteria in the Subsidence Management Plan.

### 3.1.1 History of Stress and Strain in the Aquifer-System

Figure 3-2a illustrates the long-term history of groundwater pumping, hydraulic heads, and vertical ground motion in the Managed Area. Also shown is the volume of the direct use of recycled water in the Managed Area, which is an alternative water supply that can result in decreased groundwater pumping from the area. Recycled water is often used for irrigation purposes and can contribute to groundwater recharge to the shallow aquifer-system as well. General observations and interpretations from this chart are:

- Pumping from the shallow aquifer-system between the 1930s and about 1977 caused hydraulic heads to decline by about 150 ft. From 1978 to 1990, hydraulic heads recovered by about 50 ft.
- Pumping from the confined, deep aquifer-system during the 1990s caused the hydraulic heads to a decline, coinciding with high rates of land subsidence. About 2.5 ft of subsidence occurred from 1987 to 1999, and ground fissures opened within the City of Chino in the early 1990s.
- Since the early 2000s, groundwater pumping decreased, hydraulic heads in the deep aquifer-system recovered, and the rate of land subsidence declined significantly across the Managed Area.
- The direct use of recycled water, which began in 1997, may have contributed to decreased groundwater pumping from the area, which in turn, may have contributed to the observed increases in hydraulic heads in the Managed Area.
- Since 2005, hydraulic heads at PA-7 have not declined below the Guidance Level, and very little inelastic compaction was recorded in the Managed Area. These observations demonstrate the effectiveness of the Subsidence Management Plan in the management of land subsidence in the Managed Area.

#### 3.1.2 Recent Stress and Strain in the Aquifer-System

This section discusses the last 13 years of groundwater pumping, changes in hydraulic heads, and vertical ground motion in the Managed Area under the Subsidence Management Plan.



### 3.1.2.1 Groundwater Pumping and Hydraulic Heads

Table 3-1 summarizes groundwater pumping by well within the Managed Area for fiscal year 2012 through March 2024. Groundwater pumping in the Managed Area has declined from about 5,680 acre-feet (af) in 2012 to almost negligible volumes in 2024. A total of about 24 af of groundwater pumping occurred in the Managed Area from July 1, 2023 to March 31, 2024—97 percent of the groundwater pumping was from wells screened in the shallow aquifer-system.

Figure 3-3 displays the hydraulic stresses and mechanical strains that have occurred within the shallow and deep aquifer-systems in the Managed Area over the period January 2011 through March 2024. The figure includes three time-series charts: quarterly groundwater pumping (hydraulic stress to the aquifer-systems); the resultant head changes (hydraulic responses to pumping); and aquifer-system deformation as measured at the Ayala Park Extensometers (mechanical strain that occurred within the aquifer-system sediments in response to the head changes). The following are observations and interpretations regarding pumping and head changes:

- From 2011 to 2018, there was a seasonal pattern of pumping in the Managed Area increased pumping during the spring to fall and decreased pumping during the winter. Since 2018, very little pumping has occurred in the Managed Area.
- Hydraulic heads respond differently to the pumping stresses in the shallow and deep aquifer-systems. Pumping from the deep confined aquifer-system causes a hydraulic head decline that is much greater in magnitude than the hydraulic head decline caused by pumping from the shallow aquifer-system despite that more groundwater pumping has occurred from the shallow aquifer-system.
- The hydraulic head at PA-7 (deep aquifer-system) has fluctuated from a low of approximately 190 ft-btoc in August 2013 to a high of about 55 ft-btoc in May 2021 and has not declined below the Guidance Level of 245 ft-btoc.
- The recovery of hydraulic heads in the deep aquifer-system to above 90 ft-btoc in December 2023 represented "full recovery" of hydraulic head at PA-7 as defined in the Subsidence Management Plan.
- Since the first instance of full recovery in 2012, the hydraulic head at PA-7 recovered to 90 ft-btoc or greater in 2016, 2018, 2019, 2022 and 2023 which complies with the recommendation in the Subsidence Management Plan for full recovery within the deep aquifer-system at least once every five years.<sup>14</sup>
- Since 2018, hydraulic heads at PA-10 and PA-7 have increased to relatively high levels because of very little pumping from the shallow and deep aquifer-systems in the Managed Area. On April 1, 2024, heads were at about 49 ft-btoc in PA-10 and about 56 ft-btoc in PA-7.

<sup>&</sup>lt;sup>14</sup> Page 2-2 in the Subsidence Management Plan, Section 2.1.1.3—Recovery Periods: "Every fifth year, Watermaster recommends that all deep aquifer-system pumping cease for a continuous period until water-level recovery reaches 90 ft-btoc at PA-7. The cessation of pumping is intended to allow for sufficient water level recovery at PA-7 to recognize inelastic compaction, if any, at the Ayala Park Extensometer and at other locations where groundwater-level and ground-level data are being collected."



### 3.1.2.2 Aquifer-System Deformation

Figure 3-3 also includes a time-series chart of vertical deformation of the aquifer-system as measured at the Ayala Park Extensometers for the period January 2011 through March 2024. The following are observations and interpretations regarding aquifer-system deformation in response to the pumping and head changes:

- There has been seasonal compression and expansion of the aquifer-system in response to the seasonal decline and recovery of hydraulic heads, which indicates that the vertical deformation of the aquifer-system was mainly elastic during this period.
- However, between April 6, 2011 and May 3, 2018 (dates of full recovery at PA-7 to 90 ft-btoc), the Ayala Park Deep Extensometer recorded about 0.03 ft of aquifer-system compression, which indicates that this compression was permanent compaction that occurred within the depth interval of 30-1,400 ft-bgs.<sup>15</sup>
- From May 3, 2018 to December 8, 2023 (dates of full recovery at PA-7), the Deep Extensometer recorded a multiple cycles of aquifer-system compression and expansion in response to a multiple cycles of decline and recovery of hydraulic heads at PA-7. For much of this period, hydraulic heads at PA-7 remained above 90 ft-btoc (*i.e.*, the full recovery threshold) and the Deep Extensometer recorded about 0.05 ft of expansion, indicating that the vertical deformation of the aquifer-system was mainly elastic.

Figure 3-4 is a stress-strain diagram of hydraulic heads measured at PA-7 (stress) versus vertical deformation of the aquifer-system sediments as measured at the Deep Extensometer (strain). This diagram provides additional information on the nature of the aquifer-system deformation (i.e., elastic versus inelastic deformation). The hysteresis loops on this figure represent cycles of hydraulic head decline-recovery and the resultant compression-expansion of the aquifer-system sediments. The diagram can be interpreted to understand the timing and magnitude of the occurrence of inelastic compaction within the depth interval of the aquifer-system that is penetrated by the Deep Extensometer. Hydraulic head decline (drawdown) is shown as increasing from bottom to top on the y-axis, and aquifer-system compression (compaction) is shown as increasing from left to right on the x-axis. The following are observations and interpretations regarding aquifer-system deformation in response to the head changes:

- From May 2006 to May 2018, the hysteresis loops progressively shifted to the right on this chart, indicating that about 0.065 ft of inelastic compaction occurred during this time-period. However, the rate of inelastic compaction appeared to gradually decline over this 12-year period.
- From May 2018 to December 2023, the hydraulic heads at PA-7 fluctuated between about 60-120 ft-btoc, with hydraulic heads remaining about 90 ft-btoc (*i.e.*, the full recovery threshold) for much of this time. During this period, the hysteresis loops started to overlap one another and then shifted to the left, indicating that the vertical deformation of the aquifer-system was mainly elastic expansion of the aquifer-system sediments.

<sup>&</sup>lt;sup>15</sup> The analysis of full recovery and inelastic compaction at Ayala Park was included in the 2016 Annual Report (WEI, 2016).



### 3.1.2.3 Vertical Ground Motion

Vertical ground motion is measured across the Managed Area via InSAR, traditional ground-level surveys, and the Deep Extensometer. Figures 3-1a, 3-1b, and 3-1c and illustrate vertical ground motion<sup>16</sup> as estimated by InSAR for the periods March 2011 to March 2024, March 2022 to March 2023, and March 2023 to March 2024, respectively.

Where coherent, the InSAR estimates of vertical ground motion from 2011 to 2024 shown in Figure 3-1a range from about +0.04 ft to -0.10 ft across the Managed Area. The greatest downward ground motion occurred in the northern portions of the Managed Area. The InSAR estimates of vertical ground motion from 2022 to 2024 shown in Figures 3-1b and 3-1c indicate very little recent vertical ground motion across the Managed Area.

Figure 3-2b is a map that shows the ground-level survey results compared against the InSAR results across the Managed Area from 2011 to 2024. The figure shows a similar spatial pattern of ground motion for both monitoring techniques, but with slightly different magnitudes of ground motion. These differences in magnitudes are most likely related to the different timing of the ground level surveys and the SAR acquisition, differing methods to select the reference elevations, and/or relative errors associated with each monitoring technique.

As described above, Figures 3-1a and 3-2b show that maximum downward ground motion during 2011-2024 occurred in the northern portion of the Managed Area. The City of Chino Well 15 (C-15) is in the northern portion of the Managed Area, is screened across both the shallow and deep aquifers, and has been equipped with a transducer that measures and records hydraulic heads once every 15 minutes. These InSAR and hydraulic head data at the C-15 location provide information on the nature of the aquifer-system deformation that occurred in this area (i.e. elastic versus inelastic deformation). Figure 3-5 is a time-series chart that compares the hydraulic heads at C-15 to vertical ground motion as measured by InSAR at the same location between 2005 and 2024. The main observations from this chart are:

- 1. The InSAR record at C-15 is measuring seasonal elastic vertical ground motion which is caused by seasonal fluctuations in hydraulic head and the resultant seasonal elastic deformation in the aquifer-system(s). The seasonal fluctuations of hydraulic head at C-15 are coincident with the seasonal fluctuations of vertical ground motion measured by InSAR at the same location.
- 2. From 2007 to 2018, InSAR indicates a long-term trend of downward ground motion at C-15. However, hydraulic heads at C-15 during this same time-period increased, indicating that about 0.25 ft of subsidence was caused by inelastic compaction of the aquifer-system. The inelastic compaction that occurred during this period of increasing hydraulic head most likely represents the delayed drainage and compaction of aquitards due to historical head declines that occurred prior to 2007.
- 3. Since 2018, the long-term subsidence trend appears to have stopped, indicating that inelastic compaction of the aquitards has also stopped. This observation is supported by the Deep Extensometer record, which indicates mostly elastic deformation of the aquifer-system since 2018 (see Figure 3-4). The recent cessation of subsidence observed at C-15 is likely a result of increasing hydraulic heads in the aquifers, which has led to equilibration with hydraulic heads in the aquitards and the cessation of aquitard drainage and compaction.

<sup>&</sup>lt;sup>16</sup> Upward vertical ground motion is indicated by positive values; downward vertical ground motion is indicated by negative values.



4. These monitoring data may be providing information on hydraulic head "thresholds" that could be used as management criteria to protect against the future occurrence of land subsidence. At C-15, when groundwater elevations remain above about 585 ft-above mean sea level (amsl), InSAR indicates that no permanent land subsidence has occurred.

## **3.2 Southeast Area**

Vertical ground motion is measured across the Southeast Area via InSAR, traditional ground-level surveys, and the Chino Creek Extensometer Facility (CCX). The InSAR results (Figures 3-1a, 3-1b, 3-1c) are somewhat incoherent across much of this area because the overlying agricultural land uses are not hard, consistent reflectors of radar waves. Where InSAR results are incoherent, the history of subsidence is best characterized by ground-level surveys and the CCX.

Figure 3-6 is a time-series chart that displays and describes the history of groundwater pumping, the direct reuse of recycled water, hydraulic heads, and vertical ground motion in the Southeast Area from 1930 to 2024. Vertical ground motion is estimated by InSAR, extensometer data, and ground-level surveys across the southeast Area from 1987 to 2024. The main observations and interpretations from Figure 3-6 are:

- From the 1940s to about 1968, hydraulic heads declined by up to about 75 ft. There is a data gap from about 1968 to 1988; however, it is likely that hydraulic heads continued to decline from 1968 to 1978, as was the case in most portions of the Chino Basin during this period. In the western portion of the Southeast Area, hydraulic heads remained relatively stable from 1988 to 2010 and then gradually increased by about 10 to 25 ft from 2010 to 2024 (see wells CH-18A, C-13, CCPA-1, and CCPA-2). In the eastern portion of the Southeast Area, hydraulic heads have been gradually declining by about 22 ft between 2005 and March 2024 (see wells HCMP-1/1 and HCMP-1/2) likely in response to pumping at the Chino Basin Desalter Authority (CDA) wells.
- Figure 3-6 also displays vertical ground motion as estimated by InSAR and ground-level surveys from 1987 to 2024. Both methods indicate relatively minor ground motion over the period and similar, but not exact, spatial patterns and magnitudes of ground motion across the Southeast Area. These differences are likely related to the relative incoherence of the InSAR results, differences in the timing of the ground-level surveys and the SAR acquisition, and/or the relative errors associated with each monitoring technique. From 1987-2024, maximum downward ground motion of about 0.6 ft was estimated by ground-level surveys in the northwestern portion of the area (BM-137/61). From 2011-2024, maximum downward ground motion of about 0.4 ft was estimated by InSAR in the northeastern portion of the area. This gradual downward ground motion most likely represents the delayed drainage and compaction of aquitards due to the historical head declines that occurred prior to the Judgment.
- For the current period March 2022 and March 2024, hydraulic heads remained relatively stable or increased across most of the area, and Figures 3-1b, 3-1c, and 3-6 indicate very little, if any, downward ground motion across most of the Southeast Area.

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Figure 3-7 displays the time series of hydraulic heads and vertical aquifer-system deformation recorded at the CCX, which began collecting data in July 2012. Groundwater pumping began at the Chino Creek Well Field in 2014, but appears to have had little, if any, effect on hydraulic heads or aquifer-system deformation at the CCX through March 2024. In general, hydraulic heads at the CCX vary seasonally and have gradually increased since 2012, and a small amount of elastic expansion of the aquifer-system has been measured by the CCX extensometers. In general, the aquifer-system deformation recorded at the CCX is minor and elastic, which is consistent with the estimates of vertical ground motion as measured by InSAR and ground-level surveys (as shown on Figures 3-1a, 3-1b, 3-1c, and 3-6).

## 3.3 Central MZ-1

Vertical ground motion is measured across Central MZ-1 via InSAR and traditional ground-level surveys. Figures 3-1a, 3-1b, and 3-1c are maps that display vertical ground motion as measured by InSAR across Central MZ-1 during the periods of March 2011 and March 2024, March 2022 and March 2023, and March 2023 and March 2024, respectively. The InSAR results are generally coherent across this area because the overlying land uses are urban and serve as hard and consistent reflectors of radar waves. Ground-level surveys are performed periodically along the eastern portion of the area. Figure 3-8 is a time-series chart that displays and describes the long-term history of pumping, recharge, hydraulic heads, and vertical ground motion in Central MZ-1. The following observations and interpretations are derived from these figures:

- Hydraulic head data are absent in the southern portion of Central MZ-1. In the northern portion of Central MZ-1, hydraulic heads declined by about 200 ft from 1930 to about 1978. From 1978 to 1986, hydraulic heads increased by about 80 ft and remained relatively stable or have slightly increased from 1986 to 2024. Recent hydraulic heads (1986 to 2024) in the northern portion of Central MZ-1 are about 120 ft lower than the hydraulic heads in the 1930s.
- About 1.8 ft of subsidence occurred near Walnut and Monte Vista Avenue from 1988 to 2000, as measured by ground-level surveys at BM 125/49. Since 2000, the rate of subsidence has slowed significantly—about 0.34 ft of subsidence occurred at a gradually declining rate from 2000 to 2024. This time history and magnitude of vertical ground motion along the eastern side of Central MZ-1 is like the time history and magnitude of vertical ground motion in the Managed Area, which suggests a relationship to the causes of land subsidence in the Managed Area; however, there is not enough historical hydraulic head data in this area to confirm this relationship.
- Figure 3-1a shows that the areas that experienced the greatest magnitude of subsidence from March 2011 to March 2024 are in the western portion of Central MZ-1, where up to about 0.25 ft of downward ground motion has occurred—an average rate of about 0.02 ft/yr. Hydraulic heads remained relatively stable in this area from 2011 to 2024, which indicates that the downward vertical ground motion was, at least in part, permanent subsidence due to delayed aquitard drainage in response to the historical declines in hydraulic heads that occurred from 1930 to 1978.
- The ground motion measured by InSAR in Figure 3-1a also shows that the groundwater barrier (Riley Barrier) may extend from the Managed Area northward into Central MZ-1 to at least Mission Boulevard. This observation is evidenced by a steep subsidence gradient located just east of Central Avenue.
- Figures 3-1b and 3-1c show that between March 2022 and March 2024, vertical ground motion across most of Central MZ-1 was minor.

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## 3.4 Northwest MZ-1

Vertical ground motion is measured across Northwest MZ-1 via InSAR and ground-level surveys. The InSAR results are generally coherent across this area because the overlying land uses are urban and serve as hard, consistent reflectors of radar waves. Ground-level surveys have been performed annually in the early spring across the area to complement and check the InSAR estimates of vertical ground motion.

Figures 3-1a, 3-1b, and 3-1c are maps that display vertical ground motion as measured by InSAR across Northwest MZ-1 during the periods of March 2011 and March 2024, March 2022 and March 2023, and March 2023 and March 2024, respectively. Figure 3-9a is a time-series chart that displays and describes the long-term history of pumping, recharge, hydraulic heads, and vertical ground motion in Northwest MZ-1. Figure 3-9b is a map of the most recent data that illustrates vertical ground motion as estimated by InSAR and ground-level surveys across Northwest MZ-1 from April 2014 to March 2024. PX was used as the starting benchmark because it increases the accuracy of the ground-level surveys in this area.

The following observations and interpretations are derived from Figures 3-1a, 3-1b, 3-1c, 3-9a, and 3-9b:

- From about 1930 to 1978, hydraulic heads in Northwest MZ-1 declined by about 200 ft. From 1978 to 1985, hydraulic heads increased by about 100 ft. From 1985 to 2024 hydraulic heads fluctuated but remained relatively stable at elevations well below the levels of 1930.
- A maximum of about 1.4 ft of subsidence occurred in this area from 1992 through March 2024—an average rate of about 0.04 ft/yr—while hydraulic heads remained relatively stable. The persistent subsidence that occurred from 1992 to 2024 cannot be entirely explained by the concurrent changes in hydraulic heads. A plausible explanation for this subsidence is that thick, slow-draining aquitards are permanently compacting in response to the historical declines in hydraulic heads that occurred between 1930 and 1978.
- From March 2011 to March 2024, the InSAR results indicate that the maximum rate of downward ground motion in Northwest MZ-1 slowed to about 0.03 ft/yr. This resulted in a maximum of about 0.4 ft of downward ground motion near the intersection of Indian Hill Boulevard and San Bernardino Avenue.
- Figure 3-9b shows that the ground-level survey results from 2014 to 2024 indicate a similar spatial pattern of downward ground motion as estimated by InSAR but with slightly different magnitudes. Both methods indicate the maximum downward ground motion from December 2013 to March 2024 occurred near the intersection of Indian Hill Boulevard and San Bernardino Avenue. There is a minor difference in the magnitudes of vertical ground motion between InSAR and ground-level survey results, but these differences are most likely related to the different timing of the ground-level surveys and the SAR acquisition and/or relative errors associated with each monitoring technique.
- Figures 3-1c and 3-9a show minor upward ground motion occurred in Northwest MZ1 during 2023-2024, likely in response to reduced pumping and increased recharge in this area.

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As described above, Figure 3-1a shows that maximum downward ground motion during 2011-2024 occurred near the intersection of Indian Hill Boulevard and San Bernardino Avenue. The City of Pomona Well 30 (P-30) is located just south of this area. P-30 is a non-pumping well, is screened across the shallow aquifer and upper portion of the deep aquifer and has been equipped with a transducer that measures and records hydraulic heads once every 15 minutes since September 2006. These data can provide information on the nature of the aquifer-system deformation that occurred in this area (i.e., elastic versus inelastic deformation). Figure 3-10 is a time-series chart that compares the hydraulic heads at P-30 to vertical ground motion as estimated by InSAR between 2006 and 2024. The main observations from this chart are:

- The InSAR record at P-30 is measuring seasonal elastic vertical ground motion that is caused by seasonal fluctuations in hydraulic head and the resultant seasonal elastic deformation in the aquifer-system(s). The seasonal fluctuations of hydraulic head at P-30 are coincident with the seasonal fluctuations of vertical ground motion measured by InSAR, but the long-term trend of subsidence remains persistent between 2005 and 2024 despite periods of hydraulic head recovery.
- InSAR indicates a long-term trend of downward ground motion at P-30 from 2005 to 2017. However, hydraulic heads at P-30 during this same period increased, indicating that at least about 0.37 ft of subsidence was caused by inelastic compaction of the aquifer-system. The inelastic compaction that occurred during this period of increasing hydraulic heads most likely represents the delayed drainage and compaction of aquitards due to historical head declines.
- Between mid-2017 and 2024, the long-term subsidence trend appeared to have slowed down, indicating that inelastic compaction of the aquitards had also slowed down. The recent slowing of subsidence observed at P-30 was likely a result of increasing hydraulic heads in the aquifers, which had led to equilibration with hydraulic heads in the aquitards and the slowing of aquitard drainage and compaction.
- Between late 2018 and early 2024, the hydraulic head at P-30 experienced five cycles of head decline and recovery. The head decline and recovery at P-30 appears to be contemporaneous with the downward and upward vertical ground motion measured by InSAR at P-30 during this same period. These observations suggest that in Northwest MZ-1:

   (i) changes in hydraulic heads, which are controlled by the pumping and recharge stresses in the area, have at least some control on the pattern and rate of subsidence and (ii) these monitoring data may be providing information on hydraulic head "thresholds" that could be used as management criteria to protect against the future occurrence of land subsidence.

## **3.5 Northeast Area**

Vertical ground motion is measured across the Northeast Area via InSAR and ground-level surveys. In December 2017, a new network of benchmarks was installed across the Northeast Area (see Figure 2-2) and surveyed for initial elevations in January 2018. The Northeast Area benchmark network was last surveyed April 2020 and was not surveyed from spring 2022 to spring 2024.



Figures 3-1a, 3-1b, and 3-1c are maps that display vertical ground motion as measured by InSAR across Northeast Area during the periods of March 2011 and March 2024, March 2022 and March 2023, and March 2023 and March 2024, respectively. Figure 3-11 is a time-series chart that displays and describes the long-term history of pumping, recharge, hydraulic heads, and vertical ground motion in the Northeast Area. The following observations and interpretations are derived from these figures:

- From 1930 to 1978, hydraulic heads in the Northeast Area declined by about 125 ft. From 1978 to 1985, hydraulic heads increased by about 25 ft. From 1985 to 2024, hydraulic heads fluctuated but have generally remained relatively stable.
- From 1992 to 2024, about 1.2 ft of subsidence occurred in the Northeast Area near the intersection of Euclid Avenue and Phillips Street (Point D on the inset map on Figure 3-11). From 1992 to 2011, the subsidence occurred at a gradual and persistent rate of about 0.04 ft/yr. From 2011 to 2024, the subsidence rate declined to about 0.02 ft/yr. Hydraulic heads have remained relatively stable in this area from 1992-2024, which indicates that the downward ground motion was, at least in part, permanent subsidence due to delayed aquitard drainage in response to the historical declines in hydraulic heads that occurred from 1930 to 1978. The recent decline in the rate of subsidence at Point D may be due to recent decreases in pumping, recent increases in recharge, recent increases in hydraulic heads, or the gradual equilibration of heads between aquifers and aquitards.

### 3.5.1 Whispering Lakes Subsidence Feature

Figures 3-1a, 3-1b, and 3-1c also show that downward ground motion has occurred (and continues to occur) in a concentrated area between Vineyard Avenue and Archibald Avenue south of the Ontario International Airport in the vicinity of Whispering Lakes Golf Course in the City of Ontario (referred to herein as the Whispering Lakes Subsidence Feature). The map indicates that a maximum of about 0.6 ft of downward ground motion occurred in this area from March 2011 to March 2024. The Whispering Lakes Subsidence Feature was only recently observed via InSAR due to enhanced processing and interpolation techniques used by General Atomics in post-processing the InSAR data and preparing interferograms (see Section 2).

At the time of the recognition of the Whispering Lakes Subsidence Feature, there was not enough information to describe the history of the subsidence feature or its causes. As an initial step, the Watermaster Engineer performed a desktop investigation utilizing readily available data and information (the "Whispering Lakes Subsidence Investigation"). The specific objectives of the desktop investigation were to:

- Describe the history of the Whispering Lakes Subsidence Feature, including the extent and rate of subsidence.
- Attempt to identify the most plausible mechanism(s) causing the differential subsidence.
- Identify data gaps, if any, that need to be filled to characterize the extent, rate, and mechanisms of the differential subsidence.

The main potential mechanisms for the Whispering Lakes Subsidence Feature that were investigated included:

- Aquitard drainage and compaction
- Shallow soil consolidation due to historical land use and/or land use changes
- Differential tectonic movements

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The results, conclusions, and recommendations of the Whispering Lakes Subsidence Investigation were published in the 2021/22 Annual Report of the GLMC.<sup>17</sup>

Since 2022, additional monitoring of vertical ground motion by InSAR was conducted for this annual report. Figure 3-12 is a series of air photo maps overlain with the subsidence contours shown on Figures 3-1a, 3-1b, and 3-1c. Figure 3-12 demonstrates that: (i) land subsidence has continued to occur in this area during 2022-24 and (ii) that the subsidence is spatially coincident with the Whispering Lakes Golf Course.

The Whispering Lakes Subsidence Investigation documented the history of overlying land uses in the vicinity of the Whispering Lakes Subsidence Feature, which included: agricultural, sewage disposal, and recreational (golf courses and parks). These overlying land uses could have involved disturbance, modifications, and additions to the shallow soils, which could have resulted in gradual consolidation of the shallow soils and the downward ground motion. These observations strongly suggest that the golf course and/or its prior land uses are related to the subsidence feature, and that shallow soil consolidation is responsible for the land subsidence. If true, groundwater management will have no effect on the Whispering Lakes Subsidence Feature.

Based on these results and conclusions, the Watermaster Engineer recommends a limited monitoring program going forward that includes:

- Continued monitoring of vertical ground motion by high-resolution InSAR that is currently conducted under the Watermaster's GLMP.
- Continued monitoring of groundwater pumping at wells within the Study Area that is currently conducted on a quarterly time-step by the Watermaster.
- Installing transducers in wells within the Study Area to measure and record hydraulic heads at high temporal frequency.

The results and interpretations from this monitoring should be included in subsequent annual reports, which may improve the understanding of how pumping affects the spatial and depth-specific distribution of hydraulic heads, and could be used to rule out aquitard drainage (and groundwater utilization) as the cause of the subsidence, or not.

## 3.6 Seismicity

Tectonic displacement of the land surface on either side of geologic faults can be horizontal, vertical, or a combination of both. During a large earthquake, the land surface can deform suddenly (Weischet, 1963; Myers and Hamilton, 1964; Plafker, 1965). Aseismic creep is a process where smaller, more frequent earthquakes cause the land surface to deform more gradually (Harris, 2017).

Figure 3-13 is a map that displays the location and magnitude of earthquake epicenters relative to vertical ground motion as estimated by InSAR from March 2011 to March 2024. The main observations and interpretations derived from this figure are:

• The earthquake epicenters on Figure 3-13 do not show a spatial relationship to the differential subsidence that has occurred in Northwest MZ-1. Therefore, tectonic movement along the San Jose Fault Zone, including aseismic creep, is not the likely mechanism for the differential land subsidence that has occurred in Northwest MZ-1.

<sup>&</sup>lt;sup>17</sup> 2021/22 Annual Report of the GLMC



- Very little seismicity has occurred across the Areas of Subsidence Concern between March 2011 and March 2024. This observation indicates that the vertical ground motion that occurred in these areas is not related to tectonics.
- Most of the seismicity observed between March 2011 and March 2024 occurred in the eastern portion of the Chino Basin. The observed seismicity may reflect deep-seated convergence between the Perris Block that underlies the Chino Basin and the San Gabriel Mountains south of the Cucamonga Fault Zone (Morton and Yerkes, 1974; Morton et al., 1982; Morton and Matti, 1987).

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Table 3-1. Groundwater Pumping in the Managed Area Fiscal Year 2012 through 2024																		
	Aquifer	Fiscal Year, af												Fiscal Year 2024, af				
well Name	Layer	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Qtr 1	Qtr 2	Qtr 3	Qtr 4 <sup>(a)</sup>	By Layer
C-4		524	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
C-6		1049	594	0	0	0	0	0	0	0	0	0	0	0	0	0	-	
CH-1A		1137	909	738	861	649	637	369	0	0	0	0	0	0	0	0	-	
CH-7A	Shallow	530	380	170	286	156	66	0	0	0	0	0	0	0	0	0	-	
CH-7B		712	264	200	616	261	232	350	0	0	0	0	0	0	0	0	-	
CIM-1		724	1,109	1,127	878	911	908	586	0	0	0	0	0	1.56	0	0.01	-	
XRef 8730 <sup>(b)</sup>		3	5	5	4	3	35	29	29	29	30	17	21	7.36	7.36	7.36	-	
	Sub-Totals	4,679	3,260	2,240	2,644	1,980	1,879	1,334	29	29	30	17	21	9	7	7	-	24
CH-17		758	1,444	937	1,142	567	624	571	0	0	0	0	0	0	0	0	-	
CH-15B	Deep <sup>(c)</sup>	0	28	105	0	0	0	0	0	0	0	0	25	0	0	0	-	
CIM-11A		243	239	195	92	94	222	0	0	3	3	42	1	0.26	0.20	0.17	-	
	Sub-Totals	1,001	1,711	1,237	1,234	662	846	571	0	3	3	42	26	0	0	0	-	1
	Totals	5,680	4,971	3,477	3,878	2,642	2,725	1,905	29	32	33	59	47	9	8	8	-	24
"C" = City of Chino																		
"CH" = City of Chino H	lills																	

"CIM" = California Institution for Men

"XRef" = Private

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(a) Data only available through March 2024.

(b) Well screen interval is unknown but assumed to be shallow based on typical well construction for other private wells in the vicinity.

(c) These wells have screen intervals that extend into the shallow-aquifer system, so a portion of the production comes from the shallow aquifer-system.



Relative Change in Land Surface Elevation as Estimated by InSAR (March 2011 to March 2024)



Managed Area
Areas of Subsidence Concern

- - 501 1,000
     1,001 2,000
     > 2,000
- Historical Ground Fissures
- ------ Approximate Location of the Riley Barrier

Fault (solid where accurately located; dashed where approximately located or inferred; dotted where concealed)







### Figure 3-1a

Vertical Ground Motion across the Western Chino Basin: 2011-2024

Page 89





Relative Change in Land Surface Elevation as Estimated by InSAR (March 2022 to May 2023)



Managed Area
Areas of Subsidence Concern

Average Annual Groundwater Pumping April 1, 2022 to March 31, 2023 (afy)



Historical Ground Fissures

Fault (solid where accurately located; dashed where approximately located or inferred; dotted where concealed)







### Figure 3-1b

Vertical Ground Motion across the Western Chino Basin: 2022-2023



Relative Change in Land Surface Elevation as Estimated by InSAR (May 2023 to March 2024)



Managed Area
Areas of Subsidence Concern

Average Annual Groundwater Pumping April 1, 2023 to March 31, 2024 (afy)



Historical Ground Fissures

Fault (solid where accurately located; dashed where approximately located or inferred; dotted where concealed)







### Figure 3-1c

Vertical Ground Motion across the Western Chino Basin: 2023-2024



Pumping from the deep aquifer = 1 af

Page 92

#### Figure 3-2a

**History of Land Subsidence** in the Managed Area







Page 95

Stress-Strain Diagram **Ayala Park Extensometer** 



Page 96

Figure 3-5

Hydraulic Heads at C-15 Versus Groundwater Pumping and **Vertical Ground Motion** 



in the Southeast Area





**History of Land Subsidence** in Central MZ-1



**History of Land Subsidence** in Northwest MZ-1





Page 102

#### Figure 3-10

Groundwater Pumping and **Vertical Ground Motion**


Figure 3-11

History of Land Subsidence in the Northeast Area



InSAR from March 2011 to March 2024



## **Contours of the Relative Change** in Land Surface Elevation as Estimated by InSAR (ft)

# Annual Groundwater Production (af) (reported by fiscal year)

<	10	

- 10 100 0
- $\bigcirc$ 101 - 250
- $\bigcirc$ 250 - 500
- 500 730

\*Pumping records unavailable prior 1978 and the Stipulated Judgement \*\*Pumping for FY 2024 is limited to data from Q1 through Q3

## **Other Features**

Location of Historic Sewage Disposal Ponds

Ely Recharge Basins

**Rivers and Streams** 





Figure 3-12

Land Use, Pumping, and Vertical Ground Motion at the Whispering Lakes Subsidence Feature





## 4.0 CONCLUSIONS AND RECOMMENDATIONS

## 4.1 Conclusions and Recommendations

The major conclusions and recommendations of this 2023/24 Annual Report for the GLMP are:

- At the Ayala Park Extensometer in the Managed Area, hydraulic heads within the shallow and deep aquifer-systems are at or near their highest levels since the inception of the GLMP in 2003, and the Ayala Park Extensometers recorded elastic compaction and expansion of the aquifer-system during the current reporting period of March 2023 to March 2024. The increases in hydraulic head were due to the virtual cessation of pumping in the Managed Area during the reporting period. The reduced pumping is largely due to the presence of water-quality contaminants in groundwater that constrain its use as drinking water. Hydraulic heads in the deep aquifer-system remain well above the Guidance Level, and the Ayala Park Extensometers recorded no inelastic compaction of the aquifer-system during the current reporting period.
- Across most of the other Areas of Subsidence Concern, prior annual reports have noted long-term trends of gradual land subsidence since 1992, even during periods of stable or increasing heads. The long-term trends in downward vertical ground motion have been of particular concern in Northwest MZ-1, where subsidence occurs differentially across the San Jose Fault and differential subsidence poses a threat for ground fissuring. The long-term trends of land subsidence have been attributed to the delayed drainage and compaction of aquitards as they slowly equilibrate with lower heads in the aquifers that were caused by historical pumping. Over the past several years, pumping has decreased across much of the western Chino Basin, partly due to the presence of contaminants in groundwater that constrain its use as drinking water. Also, artificial recharge of imported water in Northwest MZ-1 (Upland, College Heights, Montclair, and Brooks basins) has increased mainly due to a "put" cycle in the Dry-Year Yield Program. The decreases in pumping and increases in recharge have caused heads to stabilize or increase, and INSAR estimates of ground motion across most of the Areas of Subsidence Concern have shown that the long-term trends of land subsidence have slowed. These observations suggest:
  - The reductions in pumping, increases in recharge, and increases in hydraulic head may be causing equilibration of hydraulic heads in the aquitards and aquifers, which is slowing the drainage and compaction of the aquitards.
  - Hydraulic heads may be nearing "threshold levels" that, if achieved and maintained, could abate the future occurrence of permanent land subsidence. These hydraulic head thresholds, and various pumping and recharge strategies to maintain heads above these thresholds, were explored in 2023-24 using a numerical, one-dimensional aquifer-system compaction models in Northwest MZ-1. The past few years of reduced pumping and increased recharge in Northwest MZ-1 functioned as an empirical test of the model simulations and generally confirmed the model results that decreased pumping and increased recharge could elevate hydraulic heads and minimize or abate ongoing subsidence.
- The recent reduction in the rates of land subsidence across the Areas of Subsidence Concern does not mean that the future occurrence of subsidence and ground fissuring is no longer a threat. Future declines in hydraulic heads, which may be caused by increases in pumping or

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decreases in recharge, among other causes, may cause aquitard compaction and rates of land subsidence to increase. For example, the pumpers in Northwest MZ-1 could increase pumping in the future, or there could be reduced or infrequent "put" cycles for the Dry-Year Yield Program. The future occurrence of subsidence remains possible in the event of future head declines.

**RECOMMENDATION**: Watermaster, with input from the GLMC, should continue implementation of the *Work Plan to Develop a Subsidence-Management Plan for the Northwest MZ-1 Area* to develop management strategies to avoid future occurrences of subsidence. This will include:

- Continuing aquifer-system monitoring and data analysis in Northwest MZ-1, including hydraulic head data and aquifer-system deformation data from the PX and hydraulic head data from Pomona and MVWD wells equipped with transducers.
- Using the one-dimensional compaction models at the MVWD-28 and PX locations to estimate the future occurrence of subsidence in Northwest MZ-1 under the planning alternatives that will be simulated as part of the 2025 SYR.
- Developing additional subsidence-management alternatives for evaluation in FY 2025/26 if the 2025 SYR alternatives are unsuccessful at minimizing or abating the future occurrence of subsidence in Northwest MZ-1.

These recommendations are consistent with the requirements of the OBMP Program Elements 1 and 4 and its implementation plan contained in the Peace Agreement.

- Since the inception of the GLMP, Watermaster has employed various methods to monitor ground motion via extensometers, InSAR, and traditional ground-level surveys. Analysis of these data over time has shown that InSAR has become an increasingly reliable and accurate method for monitoring of vertical ground motion across most of the Areas of Subsidence Concern for the following reasons:
  - Improvements in satellite technology over time have increased the spatial resolution, temporal resolution, and accuracy of InSAR. InSAR provides higher spatial and temporal resolution compared to traditional leveling surveys.
  - Sean Yarborough (formerly Neva Ridge Technologies, Inc.), a long-time subconsultant to the Watermaster, has been able to stay abreast of the newest InSAR products and processing techniques which in turn provides InSAR deliverables to the GLMC with high accuracy, resolution, and coherence.
  - Where and when the extensometer, InSAR, and traditional ground-leveling datasets overlap, InSAR shows a similar spatial pattern and magnitude of ground motion.
    Research performed for the GLMC has shown that the errors inherent in InSAR and traditional ground-level methods are similar.
  - Land-use changes from agricultural to urban uses have added hard, consistent radar wave reflectors to the ground surface over time. InSAR results are now coherent and useful across most of the Areas of Subsidence Concern.

**RECOMMENDATION**: The Watermaster should continue to prepare high-quality, highresolution InSAR deliverables (using data from the TerraSAR-X satellite) to estimate vertical ground motion and reduce the frequency of performing ground-level surveys.



• Section 3.5 described the results and conclusions of the Whispering Lakes Subsidence Investigation and concluded that shallow soil consolidation is the likely cause of the ongoing subsidence in this area.

**RECOMMENDATION**: Continue a limited monitoring program to rule out aquitard drainage as a cause, including:

- Continued monitoring of vertical ground motion by high-resolution InSAR that is currently conducted under the Watermaster's GLMP.
- Continued monitoring of groundwater pumping at wells within the Study Area that is currently conducted on a quarterly time-step by the Watermaster.
- Install transducers in wells within the Study Area to measure and record hydraulic heads at high temporal frequency.
- Analyze and report on the monitoring data in these annual reports.

## 4.2 Recommended Scope and Budget for Fiscal Year 2024/25

The scope-of-work for the GLMP for FY 2024/25 was recommended by the GLMC in April 2024 and approved by Watermaster in May 2024. Appendix A is the technical memorandum prepared by the GLMC, titled *Recommended Scope and Budget for the Ground-Level Monitoring Program for FY 2024/25*.

In March 2025, Watermaster staff and the Watermaster Engineer will present the preliminary results of the GLMP through 2024 and a recommended FY 2025/26 scope and budget to the GLMC for consideration. As is typically done, the GLMC members can recommend changes to the proposed scope of work for the GLMP.

## 4.3 Changes to the Subsidence Management Plan

The Subsidence Management Plan calls for ongoing monitoring, data analysis, and annual reporting, and if the monitoring data in the Areas of Subsidence Concern indicate the potential for adverse impacts due to subsidence, Watermaster will revise the Subsidence Management Plan pursuant to the process outlined in Section 4 of the Subsidence Management Plan. Currently, there are no recommended changes to the Subsidence Management Plan.

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## 5.0 GLOSSARY

The following glossary contains the terms and definitions used in this report and generally in the discussions at GLMC meetings.

**Aquifer** – A saturated, permeable, geologic unit that can transmit significant quantities of groundwater under ordinary hydraulic gradients and is permeable enough to yield economic quantities of water to wells.

**Aquifer-system** – A heterogeneous body of interbedded permeable and poorly permeable geologic units that function as a water-yielding hydraulic unit at a regional scale. The aquifer-system may comprise one or more aquifers within which aquitards are interspersed. Confining units may separate the aquifers and impede the vertical exchange of groundwater between aquifers within the aquifer-system.

**Aquitard** – A saturated, but poorly permeable geologic unit that impedes groundwater movement and does not yield water freely to wells but may transmit appreciable water to and from adjacent aquifers and, where sufficiently thick, may constitute an important groundwater storage unit. A really, extensive aquitards may function regionally as confining units within aquifer-systems.

**Artesian** – An adjective referring to confined aquifers. Sometimes the term artesian is used to denote a portion of a confined aquifer where the altitudes of the potentiometric surface are above land surface (flowing wells and artesian wells are synonymous in this usage). But, more generally, the term indicates that the altitudes of the potentiometric surface are above the altitude of the base of the confining unit (artesian wells and flowing wells are not synonymous in this case).

**Compaction** – Compaction of the aquifer-system reflects the rearrangement of the mineral grain pore structure and largely non-recoverable reduction of the porosity under stresses greater than the pre-consolidation stress. Compaction, as used here, is synonymous with the term "virgin consolidation" used by soils engineers. The term refers to both the process and the measured change in thickness. As a practical matter, a very small amount (1 to 5 percent) of compaction is recoverable as a slight elastic rebound of the compacted material if stresses are reduced.

**Compression** – A reversible compression of sediments under increasing effective stress; it is recovered by an equal expansion when aquifer-system heads recover to their initial higher values.

**Consolidation** – In soil mechanics, consolidation is the adjustment of a saturated soil in response to increased load, involving the squeezing of water from the pores and a decrease in the void ratio or porosity of the soil. For the purposes of this report, the term "compaction" is used in preference to consolidation when referring to subsidence due to groundwater extraction.

**Confined Aquifer-system** – A system capped by a regional aquitard that strongly inhibits the vertical propagation of head changes to or from an overlying aquifer. The heads in a confined aquifer-system may be intermittently or consistently different than in the overlying aquifer.

**Deformation, Elastic** – A fully reversible deformation of a material. In this report, the term "elastic" typically refers to the reversible (recoverable) deformation of the aquifer-system sediments or the land surface.



**Deformation, Inelastic** – A non-reversible deformation of a material. In this report, the term "inelastic" typically refers to the permanent (non-recoverable) deformation of the aquifer-system sediments or the land surface.

**Differential Land Subsidence** – Markedly different magnitudes of subsidence over a short horizontal distance, which can be the cause of ground fissuring.

**Drawdown** – Decline in aquifer-system head typically due to pumping by a well.

**Expansion** – In this report, expansion refers to the expansion of sediments. A reversible expansion of sediments under decreasing effective stress.

**Extensometer** – A monitoring well housing a free-standing pipe or cable that can measure vertical deformation of the aquifer-system sediments between the bottom of the pipe and the land surface datum.

**Ground Fissures** – Elongated vertical cracks in the ground surface that can extend several tens of feet in depth.

**Hydraulic Conductivity** – A measure of the medium's capacity to transmit a particular fluid. The volume of water at the existing kinematic viscosity that will move in a porous medium in unit time under a unit hydraulic gradient through a unit area. In contrast to permeability, it is a function of the properties of the liquid, as well as the porous medium.

**Hydraulic Gradient** – Change in head over a distance along a flow line within an aquifer-system.

**Hydraulic Head** – A measure of the potential for fluid flow. The height of the free surface of a body of water above a given subsurface point.

**InSAR (Synthetic Aperture Radar Interferometry)** – A remote-sensing method (radar data collected from satellites) that measures ground-surface displacement over time.

**Linear Potentiometer** – A highly sensitive electronic device that can generate continuous measurements of displacement between two objects. Used to measure movement of the land-surface datum with respect to the top of the extensometer measuring point.

**Nested Piezometer** – A single borehole containing more than one piezometer.

**Overburden** – The weight of overlying sediments, including their contained water.

**Piezometer** – A monitoring well that measures groundwater levels, or piezometric level, at a point, or in a very limited depth interval, within an aquifer-system.

**Piezometric (Potentiometric) Surface** – An imaginary surface representing the total head of groundwater within a confined aquifer-system, defined by the level to which the water will rise in wells or piezometers that are screened within the confined aquifer-system.

**Pore pressure** – Water pressure within the pore space of a saturated sediment.

**Rebound** – Elastic rising of the land surface.

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**Stress, Effective** – The difference between the geostatic stress and fluid pressure at a given depth in a saturated deposit, representing the portion of the applied stress that becomes effective as intergranular stress.

**Stress, Pre-consolidation** – The maximum antecedent effective stress to which a deposit has been subjected and can withstand without undergoing additional permanent deformation. Stress changes in the range less than the pre-consolidation stress produce elastic deformations of small magnitude. In fine-grained materials, stress increases beyond the pre-consolidation stress produce much larger deformations that are principally inelastic (non-recoverable). Synonymous with "virgin stress."

**Stress** – Stress (pressure) that is borne by and transmitted through the grain-to-grain contacts of a deposit, thus affecting its porosity and other physical properties. In one-dimensional compression, effective stress is the average grain-to-grain load per unit area in a plane normal to the applied stress. At any given depth, the effective stress is the weight (per unit area) of sediments and moisture above the water table plus the submerged weight (per unit area) of sediments between the water table and a specified depth plus or minus the seepage stress (hydrodynamic drag) produced by downward or upward components, respectively, of water movement through the saturated sediments above the specified depth. Effective stress may also be defined as the difference between the geostatic stress and fluid pressure at a given depth in a saturated deposit and represents the portion of the applied stress that becomes effective as intergranular stress.

**Subsidence** – Permanent or non-recoverable sinking or settlement of the land surface due to any of several processes.

**Transducer** – An electronic device that can measure piezometric levels by converting water pressure to a recordable electrical signal. Typically, the transducer is connected to a data logger, which records the measurements.

**Water Table** – The surface of a body of unconfined groundwater at which the pressure is equal to atmospheric pressure and is defined by the level to which the water will rise in wells or piezometers that are screened within the unconfined aquifer-system.

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## Appendix A

Recommended Scope and Budget of the Ground-Level Monitoring Committee for FY 2024/25



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## **TECHNICAL MEMORANDUM**

DATE:	April 22, 2024	Project No.: 941-80-22-26
TO:	Ground-Level Monitoring Committee	
FROM:	West Yost Associates	
REVIEWED BY:	Andy Malone, PG	
SUBJECT:	Recommended Scope of Work and Budget for the Ground-Lev for Fiscal Year 2024/25 (FINAL)	el Monitoring Program

## BACKGROUND AND PURPOSE

Pursuant to the Optimum Basin Management Program Implementation Plan and the Peace Agreement, the Chino Basin Watermaster (Watermaster) implements a Subsidence Management Plan (SMP) for the Chino Basin to minimize or stop the occurrence of land subsidence and ground fissuring. The Court approved the SMP and ordered its implementation in November 2007 (2007 SMP). The 2007 SMP was updated in 2015 (2015 SMP) and can be downloaded from the Watermaster website. The SMP outlines a program of monitoring, data analysis, and annual reporting. A key element of the SMP is its adaptive nature—Watermaster can adjust the SMP as warranted by the data.

The Watermaster Engineer, with the guidance of the Ground-Level Monitoring Committee (GLMC), prepares annual reports which include: the results of the monitoring program; interpretations of the data; recommendations for the Ground-Level Monitoring Program (GLMP) for the following fiscal year (FY); and recommendations for adjustments to the SMP, if any.

This Technical Memorandum (TM) describes the Watermaster Engineer's recommended activities for the GLMP for FY 2024/25 in the form of a proposed scope of services and budget.

Members of the GLMC were asked to:

- Review the draft TM prior to March 7, 2024. ٠
- Attend a meeting of the GLMC at 10:00 am on March 7, 2024 to discuss the proposed scope of services and budget for FY 2024/25.
- Submit comments and suggested revisions on the proposed scope of services and budget for • FY 2024/25 to the Watermaster by April 4, 2024.

This final scope of services and budget that addresses the comments and suggested revisions of the GLMC will be included in the Watermaster's proposed budget for FY 2024/25. The final scope of services, budget, and schedule for FY 2024/25 will be included in Section 4 of the 2023/24 Annual Report for the GLMP.

## **RECOMMENDED SCOPE OF SERVICES AND BUDGET – FY 2024/25**

A proposed scope of services for the GLMP for FY 2024/25 is shown in Table 1 as a line-item cost estimate. The proposed scope of services is summarized below.

## Task 1. Setup and Maintenance of the Monitoring Network

The Chino Basin extensometer facilities are key monitoring facilities for the GLMP. They require regular and as-needed maintenance and calibration to remain in good working order and to ensure the recording of accurate measurements.

#### Task 1.1. Maintain Extensometer Facilities

This subtask includes performing monthly visits to the Ayala Park, Chino Creek, and Pomona extensometer (PX) facilities to ensure functionality and calibration of the monitoring equipment and data loggers. Two staff members are required for these visits due to safety concerns.

Non-routine efforts to be performed during FY 2024/25 under this subtask include:

- Monthly adjustments to the PX extensometers to improve the accuracy of the measurements of aquifer-system deformation.
- Purchase and install two metal covers for Ayala Park PA vault and PX 2 vault.
- Construct French drains around the PA vault to convey surface-water runoff away from the vault.

#### Task 1.2. Annual Lease Fees for the Chino Creek Extensometer Site

The County of San Bernardino (County) owns the land the Chino Creek extensometer facility is located on. As such, the Watermaster entered into a lease agreement with the County in 2012 and pays the County and annual rental payment of \$1,596.

## Task 2. Aquifer-System Monitoring and Testing

This task involves the collection, compilation, and checking of hydraulic head and aquifer-system deformation data from the Ayala Park, Chino Creek, and PX extensometer facilities.

#### Task 2.1. Conduct Quarterly Monitoring at Extensometer Facilities

This subtask involves the routine quarterly collection, processing, and checking of data from the three extensometer facilities in the Chino Basin. Quarterly data collection is necessary to ensure that the monitoring equipment is in good working order and to minimize the risk of losing data because of equipment malfunction. For this subtask, the complete extensometer and piezometer records from the Ayala Park, Chino Creek, and PX facilities are loaded to HydroDaVE<sup>SM</sup> (Hydrologic Database and Visual Explanations), the annual report figures are updated, and all the new data are checked for accuracy. If the data indicated malfunctioning equipment or inaccurate measurements, then any necessary adjustments to the monitoring equipment are made. Two staff members are required for these visits due to safety concerns.

## Task 3. Basin-Wide Ground-Level Monitoring Program (InSAR)

This task involves the annual collection and analysis of Synthetic Aperture Radar (SAR) scenes to estimate the vertical ground motion across the western portion of Chino Basin from March 2024 to March 2025.<sup>1</sup>

In this subtask, five SAR scenes that are acquired by the TerraSAR-X satellite from March 2024 to March 2025 are purchased from the German Aerospace Center. West Yost will use the SAR scenes to prepare 12 interferograms (InSAR) that describe the incremental and cumulative vertical ground motion that occurred from March 2024 to March 2025 and since 2011. The associated costs to task, acquire, purchase, and process the InSAR data is as follows:

- Task TerraSAR-X for five SAR acquisitions for the western Chino Basin (\$1,000)
- Purchase TerraSAR-X data (\$10,000)
- Prepare and check InSAR results, including the interferograms and GIS-generated rasters (\$62,000)

In addition, West Yost purchased and maintains the GAMMA software that is necessary to process the SAR data and prepare the InSAR estimates of vertical ground motion. The one-time initial cost for the software was \$44,000. Since the Watermaster is the only West Yost client that utilizes InSAR services, the Watermaster is paying for the GAMMA software over a three-year period (\$11,000 in FY 2023/24, \$22,000 in FY 2024/25, and \$11,000 in FY 2025/26). The annual maintenance cost is \$6,600. Therefore, in FY 2024/25 the Watermaster's costs for the GAMMA software is: \$22,000 + \$6,600 = \$28,000.

## Task 4. Perform Ground-Level Surveys

This task involves conducting elevation surveys at benchmark monuments across defined areas of western Chino Basin to estimate the vertical ground motion that occurred since the prior survey. Figure 1 shows the location of the benchmark monuments surveyed across the western Chino Basin. Electronic distance measurements (EDM surveys) are also performed periodically between monuments to estimate horizontal ground motion in areas where ground fissuring due to differential land subsidence is a concern. Table 2 documents the areas surveyed over the last six years as part of the GLMP.

<sup>&</sup>lt;sup>1</sup> West Yost is now performing this task internally instead of subcontracting the work, as was done in the past. This was made possible by West Yost hiring the InSAR subconsultant directly and purchasing/maintaining the necessary hardware and software.

Table 2. History of Ground-Level Surveys											
	Ground-Level Survey Completed (Y/N)?										
Ground-Level Survey Area	2018	2019	2020	2021	2022	2023	2024 <sup>(b)</sup>				
Managed Area	Y	N	N	N	N	N	Y				
Fissure Zone Area <sup>(a)</sup>	Y	N	N	N	N	N	N				
Central Area	N	N	N	N	N	N	N				
Northwest Area	Y	Y	Y	Y	Y	Y	Y				
San Jose Fault Zone Area <sup>(a)</sup>	Y	Y	Y	Y	Y	N	N				
Southeast Area	Y	N	N	N	Y	N	N				
Northeast Area	Y	Y	Y	N	N	N	N				
<ul><li>(a) Denotes EDM survey area (measurements of horizontal strain).</li><li>(b) The 2024 ground-level surveys are scheduled to begin in March 2024.</li></ul>											

The ground-level surveys recommended for FY 2024/25 include the following:

#### Task 4.1. Conduct Spring-2025 Elevation surveys in Northwest MZ-1

In this subtask, the surveyor conducts elevation and EDM surveys at the established benchmarks in Northwest MZ-1 in Spring 2025. The elevation survey will begin at the Pomona Extensometer Facility and includes benchmarks across Northwest MZ-1. The elevation survey will be referenced to the Ayala Park elevation datum at the Ayala Park Extensometer via a GPS survey performed at both Ayala Park and the Pomona Extensometers.

The vertical elevation survey is recommended in Spring 2025 because of the recent subsidence that has occurred in Northwest MZ-1 and because the survey will support the development of a subsidence management plan in Northwest MZ-1. The EDM survey is **not** recommended to be performed across the San Jose fault zone because past surveys (2013-2021) have demonstrated that the horizontal strain measured between benchmark pairs appears to behave elastically. The EDM surveys should be conducted less frequently than annual (e.g., once every five years).

#### Ground-Level Surveys Not Recommended for Spring 2025

Ground-level surveys are **not** recommended for Spring 2025 in the other Areas of Subsidence Concern (*i.e.*, Managed, Central, Southeast, and Northeast Areas). This recommendation is justified because:

- InSAR is proving to be an accurate, more efficient, higher-resolution method to monitor vertical ground motion across the western Chino Basin.
- Hydraulic heads and vertical ground motion in some of these areas are stable or increasing.

Ground-level surveys should be conducted in these areas less frequently than annual (*e.g.*, once every five years).

#### Task 4.5. Replace Destroyed Benchmarks (if needed)

In this subtask, the surveyor replaces benchmark monuments that have been destroyed since the last survey, if any.

#### Task 4.6. Process, Check, and Update Database

In this subtask, the Watermaster Engineer receives and catalogs the survey results provided by the surveyor, prepares the data for display as a GIS layer, and performs checks against InSAR and extensometer data for reasonableness and accuracy.

## Task 5. Data Analysis and Reporting

#### Task 5.1. Prepare Draft 2023/24 Annual Report for the Ground-Level Monitoring Program

Prepare the text, tables, and figures for a draft 2023/24 Annual Report for the GLMP and submit the report to the GLMC by September 20, 2024 for review and comment.

#### Task 5.2. Prepare Final 2023/24 Annual Report for the Ground-Level Monitoring Program

Update the text, tables, and figures based on the comments received from the GLMC and prepare a final 2023/24 Annual Report for the GLMP by November 1, 2024. Responses to GLMC comments will be included as an appendix to the final report. The report will be included in the agenda packet for the November 2024 Watermaster meetings for approval.

#### Task 5.3. Compile and Analyze Data from the 2024/25 Ground-Level Monitoring Program

In this subtask, monitoring data generated from the GLMP during 2024/25 is checked, mapped, charted, and analyzed as the first step in the preparation of the subsequent annual report. Some of the maps, charts, and tables are shared with the GLMC at its meetings in early 2025 during the development of a recommended scope of services and budget for FY 2025/26.

#### Task 5.4. Conduct Whispering Lakes Subsidence Investigation of the Northeast Area

In the Northeast Area, the long-term and short-term InSAR estimates indicate that persistent downward ground motion has occurred in a concentrated area south of the Ontario International Airport between Vineyard Avenue and Archibald Avenue in the vicinity of Whispering Lakes Golf Course. The western edge of this subsiding area exhibits a steep subsidence gradient or "differential subsidence."

In FY 2021/22, the Watermaster Engineer conducted a Reconnaissance-Level Investigation that included the review and analysis of readily-available borehole and lithologic data, historical air photos, pumping and recharge data, hydraulic head data, and InSAR estimates of vertical ground motion. Figures and charts were prepared and analyzed to derive interpretations and recommendations for future investigations and monitoring. The investigation and recommendations were included in the FY 2021/22 Annual Report of the GLMC. Plausible mechanisms for this subsidence feature include pumping-induced aquitard drainage and shallow soil consolidation associated with historical land uses. The investigation identified data gaps in available site-specific hydrogeologic data.

Potential next steps presented to the GLMC at its December 13, 2022 meeting included:

• Aquifer-system monitoring (*e.g.,* collecting existing hydrogeologic data; installing transducers at wells in the study area; constructing an aquifer-system monitoring facility within the subsidence feature)

- Further investigation of the historical land use practices in the vicinity of the Whispering Lakes Golf Course (e.g., agricultural disturbance and augmentation of soils; historical sewage disposal and spreading of solids; golf course construction and maintenance activities)
- Perform field studies of shallow soil consolidation (i.e., develop a dataset of site-specific shallow soil compaction that could be compared to the rates of subsidence estimated by InSAR).

The GLMC has recommended a stepwise, process-of-elimination approach to identify the subsidence mechanism(s). The GLMC approved a \$10,000 budget for FY 2023/24 to implement the recommendations derived from the Reconnaissance-Level Investigation. This budget is being used to collect and evaluate existing data (e.g., hydrogeologic data, well information, reports, historical land use data) and install transducers at nearby pumping wells. The results of these efforts will be documented in the GLMC Annual Report for 2023/24 along with recommendations for follow-on work.

The GLMC should consider dedicating contingency budget for FY 2024/25 (\$10,000) to continue the implementation of the recommendations derived Reconnaissance-Level Investigation and future recommendations based on results of work performed in 2023/24.

## Task 6. Develop a Subsidence-Management Plan for Northwest MZ-1

The 2007 SMP called for ongoing monitoring and data analysis of the Managed Area; including annual reporting and adjustments to the SMP, as warranted by the data. The 2007 SMP also called for expanded monitoring of the aquifer-system and land subsidence in other areas of subsidence and ground fissuring concern. Figure 1 shows the location of these so-called Areas of Subsidence Concern: Central MZ-1, Northwest MZ-1, Northeast Area, and Southeast Area. The expanded monitoring efforts outside of the Managed Area are consistent with the requirements of OBMP Program Element 1 and its implementation plan contained in the Peace Agreement.<sup>2</sup>

The 2007 SMP stated that if data from existing monitoring efforts in the Areas of Subsidence Concern indicate the potential for adverse impacts due to subsidence, the Watermaster would revise the SMP to avoid those adverse impacts. The 2014 Annual Report of the GLMC recommended that the 2007 SMP be updated to better describe the Watermaster's land subsidence efforts and obligations, including areas outside of MZ-1. As such, the update included a name change to the 2015 Chino Basin Subsidence Management Plan (2015 SMP) and a recommendation to develop a subsidence management plan for Northwest MZ 1.

The Watermaster had been monitoring vertical ground motion in Northwest MZ-1 via InSAR during the development of the 2007 SMP. Land subsidence in Northwest MZ-1 was first identified as a concern in 2006 in the MZ-1 Summary Report and again in 2007 in the 2007 SMP. Of particular concern was the occurrence of concentrated differential subsidence across the San Jose Fault in Northwest MZ-1—the same spatial pattern of differential subsidence that occurred in the Managed Area during the time of ground fissuring. Ground fissuring is the main subsidence-related threat to infrastructure. The issue of differential subsidence has been documented and described as a concern in the Watermaster's State of the Basin Reports, the annual reports of the GLMC, and in the *Initial Hydrologic* 

<sup>&</sup>lt;sup>2</sup> <u>http://www.cbwm.org/docs/legaldocs/Peace\_Agreement.pdf</u>.

*Conceptual Model and Monitoring and Testing Program for the Northwest MZ-1 Area* (WEI, 2017). The Watermaster increased monitoring efforts in Northwest MZ-1 beginning in FY 2012/13 to include ground elevation surveys and electronic distance measurements (EDM) to monitor ground motion and the potential for fissuring.

In 2015, the Watermaster's Engineer developed the *Work Plan to Develop a Subsidence Management Plan for the Northwest MZ-1 Area* (Work Plan; WEI 2015b).<sup>3</sup> The Work Plan is characterized as an ongoing Watermaster effort and includes a description of a multi-year scope-of-work, a cost estimate, and an implementation schedule. The Work Plan was included in the 2015 SMP as Appendix B. Implementation of the Work Plan began in July 2015. On an annual basis, the GLMC analyzes the data and information generated by the implementation of the Work Plan. The results and interpretations generated from the analysis are documented in the annual report for the GLMP and used to prepare recommendations for future activities.

#### Progress to Implement Work Plan through FY 2023/24

The progress that has been made to implement the Work Plan through FY 2023/24 is described below:

- An initial hydrogeologic conceptual model of the Northwest MZ-1 Area was developed, and a report was published in 2017.<sup>4</sup> This report described the hydrogeology of the area, speculated on the causes of the observed land subsidence, and included a recommended monitoring program.
- A preliminary one-dimensional (1D) compaction model, based on hydrogeologic information from the MVWD-28 well site, was constructed, calibrated and used to explore the future occurrence of subsidence in Northwest MZ-1 under various basin-operation scenarios of groundwater production and artificial recharge and to identify potential subsidence mitigation strategies. A report<sup>5</sup> was published to document the results and interpretations of the modeling, which were: the deep aquifer system is most susceptible to future compaction and associated land subsidence, and hence, heads will need to increase in the deep aquifer system to minimize or abate future subsidence in Northwest MZ-1. The report also included a recommendation to construct the Pomona Extensometer.
- The initial monitoring program was implemented to closely track groundwater-levels, groundwater production, recharge, and ground motion across Northwest MZ-1. This monitoring program included the construction of the Pomona Extensometer to measure and record depth-specific heads and aquifer-system deformation. Implementation of the monitoring program is ongoing.
- A new 1D model was constructed and calibrated using the hydrogeologic information collected at the Pomona Extensometer. The 1D model at MVWD-28 was also updated and recalibrated using current information. The objectives of this exercise were to: (i) describe the subsidence mechanisms and the pre-consolidation head by aquifer-system layer in Northwest MZ-1 and (ii)

<sup>&</sup>lt;sup>3</sup> Work Plan to Develop a Subsidence-Management Plan for Northwest MZ-1

<sup>&</sup>lt;sup>4</sup> <u>https://www.cbwm.org/docs/engdocs/GLMC/nwmz1/Final\_NWMZ1\_Task1\_Report.pdf</u>

<sup>&</sup>lt;sup>5</sup> <u>https://www.cbwm.org/docs/engdocs/GLMC/nwmz1/20171220%20Final%20NWMZ1%20Task3-</u> <u>4%20Tech%20Memo.pdf</u>

develop modeling tools that can be used to explore the future occurrence of subsidence in Northwest MZ-1 under various basin-operation scenarios of groundwater production and artificial recharge and to identify potential subsidence mitigation strategies. This work was reviewed by the GLMC, and additional model calibration refinements and sensitivity analyses were performed based on GLMC input. In November 2022, the Watermaster Engineer published a final report<sup>6</sup> on the 1D Model calibrations and sensitivity analyses (with review by the GLMC) and deemed the 1D Models sufficient to simulation future land subsidence under prospective plans for pumping and recharge.

- In 2023, the Watermaster Engineer, with review and input from the GLMC, developed an initial "Subsidence Management Alternative" for Northwest MZ-1 called SMA-1. SMA-1 is equivalent to the planning scenario that was simulated with the 2020 Chino Valley Model (CVM) to support the 2020 Safe Yield Recalculation (2020 SYR). The 2020 SYR was intended to represent and simulate the Parties' projected pumping, recharge, and use of storage through 2050. The results of the 2020 SYR (*i.e.,* projected hydraulic heads by CVM layer) were used as input data for the 1D Model simulations to predict the potential future occurrence of subsidence through 2050. In September 2023, the Watermaster Engineer published a draft TM titled *1D Model Simulation of Subsidence in Northwest MZ-1—Subsidence Management Alternative #1.* The Watermaster's recommendations from this work were the following:
  - a. Establish a preliminary "Northwest MZ-1 Guidance Level" of 630 ft-amsl for hydraulic heads in Layers 3 and 5 at the PX location. The preliminary Guidance Level is an aspirational Watermaster recommendation that, if achieved, would likely slow or stop aquitard compaction and land subsidence in Northwest MZ-1.
  - b. Compliance with the Guidance Level should be measured at the PX-2/3 piezometer, which is generally representative of heads in Layers 3 and 5.
  - c. The methods to achieve the Guidance Level could include but are not limited to: voluntary modification of pumping patterns; in-lieu recharge; wet-water recharge via spreading and/or injection; or a combination of methods. These methods might necessitate: voluntary modification of water-supply plans of the purveyors in the Chino Basin; modification of Watermaster practices for recharge and replenishment; and/or the implementation of regional-scale storage or conjunctive-use programs.
  - d. Additional SMAs should be developed and evaluated with the 1D Models to generate the necessary information to finalize the Guidance Level and the *Subsidence Management Plan for Northwest MZ-1*. The additional SMAs could be developed during Watermaster's groundwater modeling efforts associated with the 2025 Safe Yield Reevaluation and the development of the Storage and Recovery Master Plan. The GLMC should participate in the scenario building exercises associated with these Watermaster efforts to develop the SMAs, so that the scenarios include various methods to achieve the Guidance Level. Then, the 1D Models should be used to evaluate the potential future subsidence in Northwest MZ-1 under the SMAs. These model results and evaluations will support the establishment

<sup>&</sup>lt;sup>6</sup> https://www.cbwm.org/docs/engdocs/GLMC/nwmz1/TM%20-%20941%20-%201D%20Model%20-%20Final.pdf

of a Guidance Level in the *Subsidence Management Plan for Northwest MZ-1*. It should be noted that future monitoring and analyses always hold the potential for revisions to the Guidance Level, consistent with the adaptive management approach called for in the Chino Basin Subsidence Management Plan.

Based on the expected progress through FY 2023/24, the following work is recommended for FY 2024/25 to develop the *Subsidence Management Plan for Northwest MZ-1*:

#### Task 6.1. Aquifer-System Monitoring

The established monitoring program of piezometric levels and pumping at wells in Northwest MZ-1 will continue through various techniques, including: (i) SCADA-based monitoring by the Monte Vista Water District; (ii) monitoring of piezometric levels via sonar<sup>7</sup>; (iii) monitoring of piezometric levels via pressure transducers at City of Pomona production wells; and (iv) manual measurements of piezometric levels. These data, along with data collected from the PX in Task 2.1, will improve the understanding of the hydrogeology in Northwest MZ-1, will be used to develop the *Subsidence Management Plan for Northwest MZ-1*, and in the future, will be used to adapt the Chino Basin Subsidence Management Plan, as appropriate.

In this subtask, all data is collected, compiled, checked, and analyzed every three months. Charts and data graphics of pumping, piezometric levels, and aquifer-system deformation will be updated to support the data collection and analysis. The PX extensometer data is charted and analyzed monthly in the ongoing effort to improve the reliability and accuracy of the extensometers.

#### Task 6.5. Provide Advice in the Development of the 2025 SYR Scenarios

The ongoing 2025 SYR involves the development of multiple projection scenarios of future hydrology, pumping, managed recharge, and use of managed storage in the Chino Basin. These projection scenarios will be simulated with an updated CVM. The CVM results will be used to determine a tentative Safe Yield, which will be evaluated for MPI and then used to evaluate the current Safe Yield of the Chino Basin. The evaluation of MPI associated with land subsidence will be performed using the 1D Models in Northwest MZ-1 and in other Areas of Subsidence Concern (see Task 7 below). In FY 2024/25, the GLMC can provide the Watermaster with valuable advice on the following:

- The development of the 2025 SYR scenarios to ensure a plausible range of future conditions are simulated.
- Interpretation of the 1D Model results re: potential subsidence-related MPI associated with the Safe Yield estimates.
- How the model results can be used to evaluate the minimum recharge quantity of supplemental water in MZ-1 as required by the Peace II Agreement.

<sup>&</sup>lt;sup>7</sup> The use of sonar technology to measure piezometric levels in wells in currently being used in Monte Vista Water District wells 28 and 31.

Providing GLMC advice should be conducted in conjunction with the 2025 SYR and can be discussed at regularly scheduled GLMC meetings at no additional cost.<sup>8</sup>

## Task 7. Construct and Calibrate Additional 1D Models Across Western Chino Basin

As described above in Task 6, the Watermaster has constructed, calibrated, and used 1D Models at the PX and MVWD-28 locations to evaluate the potential future subsidence in Northwest MZ-1 through 2040. The Watermaster used the information derived from the 1D Models to develop a preliminary "Guidance Level" to avoid future subsidence in Northwest MZ-1.

In Task 7, three additional 1D Models are constructed and calibrated across other Areas of Subsidence Concern in western Chino Basin, so that Watermaster can use all of the 1D Models during the 2025 SYR process to:

- Evaluate for subsidence-related MPI during the 2025 SYR.
- Refine the preliminary "Guidance Level" in Northwest MZ-1 and the Managed Area.
- Evaluate for the minimum recharge quantity of supplemental water in MZ-1 as required by the Peace II Agreement.

In FY 2023/24, the three additional 1D Models are being constructed and calibrated in the following areas: Northeast Area (at Ontario Well 33 location), in the Southeast Area near the CDA well field (at the CCX location), and in the Managed Area (at the Ayala Park Extensometer location).

The deliverables of this task are the following:

- A draft TM to describe the background/objectives of the task and the methods that will be used to complete the task. The methods include a description of the proposed locations for the additional 1D Models and the data that will be used to construct and calibrate the models.
- A draft TM that summarizes the construction and calibration of the additional 1D Models.

This task was budgeted and scheduled for completion in FY 2023/24, but the final work will likely spill over into FY 2024/25. If necessary, unspent budget from FY 2023/24 will be carried over to FY 2024/25 to complete this task. *No additional budget in FY 2024/25 is necessary to complete this task*.

## Task 8. Meetings and Administration

#### Task 8.1. Prepare for and Conduct Four Meetings of the Ground-Level Monitoring Committee

This subtask includes preparing for and conducting four meetings of the GLMC:

• August 2024 – Review and discuss GLMP for FY 2024/25. Review and discuss the draft TM on Task 7 – *Construction/Calibration of Additional 1D Models*.

<sup>&</sup>lt;sup>8</sup> This is because most of these discussions will be occurring in the 2025 SYR peer review process with the same technical consultants that participate on the GLMC.

- September 2024 Review the draft 2023/24 Annual Report for the GLMP
- March 2025 Review the draft recommended scope and budget for FY 2025/26
- April 2025 Review the final recommended scope and budget for FY 2025/26 (if needed)

#### Task 8.2. Prepare for and Conduct One As-Requested Ad-Hoc Meeting

This subtask includes preparing for and conducting one ad-hoc meeting of the GLMC, as requested by the GLMC or Watermaster staff.

#### Task 8.3. Perform Monthly Project Management

This subtask includes monthly project administration and management, including staffing, financial and schedule reporting to Watermaster and subcontractor coordination.

#### Task 8.4. Prepare a Recommended Scope and Budget for the GLMC for FY 2025/26

This subtask includes preparing a draft and final recommended scope of services and budget for FY 2025/26 for the GLMP to support the Watermaster's budgeting process.

#### Table 1. Work Breakdown Structure and Cost Estimates for the Ground-Level Monitoring Program: FY 2024/25

			Labor (days)		Other Direct Costs						Totals				
	Task Description	Notes	Person Days	Total	Travel	New Equip.	Equip. Rental	Outside Pro	Misc.	Total	Totals by Task	Recommended Budget 2024/25 a	Approved Budget 2023/24 b	Net Change from 2023/24 a - b	
Task 1 Setun	and Maintenance of the Monitoring Network			\$40 221						\$8.018	\$48 239	\$48 239	\$47 789	\$450	
1 1 Mainta	in Extensometer Facilities			<i>940,221</i>						<i>90,010</i>	J <b>-0,23</b> 3	,235 ,235	Ş47,705	U	
1.1.1	Routine maintenance of Avala Park. Chino Creek, and Pomona extensometer facilities		21	\$29.437	\$649	\$250	\$350			\$1.249	\$30.685	\$30.685	\$33.707	-\$3.022	
1.1.2	Replacement/repair of equipment at extensioneter facilities		6	\$10.784	\$173	\$2,500		\$2,500		\$5.173	\$15.957	\$15.957	\$12,485	\$3.472	
1.2 Annual	Lease Fees for the Chino Creek extensometer facility		0	\$0	7 - 1 - 2	+_,		+-/	\$1.596	\$1.596	\$1.596	\$1.596	\$1.596	<u>\$0</u>	
Tack 2 M7 1	Aquifar System Monitoring and Testing			\$22 724						¢794	¢22 E09	¢22 E09	\$21 /56	\$2.0E2	
2 1 Conduc	Aquiler-system Monitoring and Testing			<b>332,724</b>						Ş704	333,300	333,506	\$51,450	\$2,052	
2.1 Conduct	Download data from the Avala Park Extensioneter facility			\$5.436	\$337		\$40			\$372	\$5 808	\$5.808	\$3.032	\$2 776	
2.1.1	Download data from the Chino Creek Extensioneter facility	+	4	\$5,436	,JJJZ		\$40			\$40	\$5,000	\$5,000	\$3,032	\$2,776	
2.1.2	Download data from Pomona Extensioneter facility	+	4	\$5,436	\$332		\$40			\$372	\$5,478	\$5,478	\$10 492	-\$4 684	
2.1.4	Process, check, and upload data to database		10	\$16.416	,					\$0	\$16,416	\$16,416	\$15,232	\$1,001	
Teck 2. Resin	Wide Crowned Level Manitoving Drogram (InCAD)			¢CA 990						¢20.000	¢104.490	¢104.490	¢06 F60	¢7,020	
2 1 Satollit	vide Ground-Level Monitoring Program (InSAR)		0.5	\$04,880 \$1.144					¢1.000	\$39,600	\$104,480 \$2,144	\$104,480 \$2,144	\$90,500	\$7,920	
	SAR baselines for 2024/25 and select/ourspace TerraSAR-Y frames from Airbus	+	0.5	\$1,144					\$1,000	\$1,000	۶۲,144 ¢11 111	\$2,144			
3.2 Assess	and check interferograms for 2024/25	+	28	\$1,144					\$10,000	\$10,000 \$0	\$62 502	\$11,144	\$96,560	\$7,920	
3.3 FTEPAR	A software for InSAR processing (initial purchase + appual maintenance)		0	\$02,392 ¢0					\$28 600	\$28 600	\$78 600	\$02,392			
5.4 GAIVIIV				ېر مېر م					\$28,000	\$28,000	\$20,000	\$28,000			
Task 4. Perfo	m Ground-Level Surveys			\$7,144				422.522		\$38,600	\$45,744	\$45,744	\$84,280	-\$38,536	
4.1 Conduc	t Spring-2024 Elevation surveys in Northwest M2-1		0.5	\$1,288				\$28,600		\$28,600	\$29,888	\$29,888	\$28,360	\$1,528	
4.2 Conduc	t Spring-2024 Elevation Survey in the Northeast Area	$\left  \right $	0	\$0 ¢0				\$53,416		\$0 ¢0	\$0 ¢0	\$0 ¢0	\$0 ¢0	<u>\$0</u>	
4.3 Conduc	t Spring-2024 Elevation Survey in the Southeast Area	$\left  \right $	0	\$0 ¢0				\$56,584		\$0 ¢0	\$0 ¢0	\$0 ¢0	\$U	\$U	
4.4 Conduc	L Spring-2024 Elevation and EDIVI Surveys in the Managed Area/Fissure Zone		0	\$U \$0				\$46,800		\$U	\$U ¢10.000	\$U	\$31,248	-\$31,248	
4.5 Replace	Check and Lindate Database		0	ېں خ <u>د م</u> دد				\$10,000		\$10,000 ¢0	\$10,000 ¢E 0EC	\$10,000	\$19,280	->9,280	
4.0 FIOCESS				33,830						30	35,650	35,650	\$5,592	Ş404	
Task 5. Data	Analysis and Reporting			\$87,084						\$0 \$0	\$87,084	\$87,084	\$85,412	\$1,672	
5.1 Prepare	Draft 2023/24 Annual Report of the Ground-Level Monitoring Committee		19	\$36,744						\$0 \$0	\$36,744	\$36,744	\$36,136	\$608	
5.2 Prepare	: Final 2023/24 Annual Report of the Ground-Level Monitoring Committee		8.5	\$16,820						\$0 ¢0	\$16,820	\$16,820	\$15,/32	\$1,088	
5.3 Complie	and Analyze Data from the 2024/25 Ground-Level Monitoring Program	$\left  \right $	14	\$23,520						\$0 ¢0	\$23,520	\$23,520	\$23,544	-\$24	
5.4 Continu			0	\$10,000						ŞU	\$10,000	\$10,000	\$10,000	Ş0	
Task 6. Devel	op a Subsidence-Management Plan for Northwest MZ-1			\$16,656						\$0	\$16,656	\$16,656	\$15,536	\$1,120	
6.1 Aquifer	-System Monitoring														
6.1.1	Collect pumping and piezometric data from agencies every three months; check and upload data to HDX		6	\$8,448						\$0	\$8,448	\$8,448	\$10,560	-\$2,112	
6.1.2	Prepare and analyze charts and data graphics of pumping and recharge (Northwest MZ-1), piezometric levels, and aquifer-system deformation from PX		5	\$8,208						\$0	\$8,208	\$8,208	\$4,976	\$3,232	
Task 7. Const	ruct and Calibrate Additional 1D Models Across Western Chino Basin			\$0						\$0	\$0	\$0	\$192,511	-\$192,511	
7.1 Prepare	a draft TM summarizing the background, objectives, and methods; distribute to the GLMC		0	\$0						\$0	\$0	\$0	\$12,760	-\$12,760	
7.2 Prepare	e for and conduct a GLMC meeting to receive feedback and comments on the draft TM		0	\$0						\$0	\$0	\$0	\$5,110	-\$5,110	
7.3 Verify a	nd/or recalibrate the 1D Model at Ayala Park Extensometer location		0	\$0						\$0	\$0	\$0	\$22,736	-\$22,736	
7.4 Constru	ict two additional 1D Models in the Southeast Area and Northeast Area		0	\$0						\$0	\$0	\$0	\$62,368	-\$62,368	
7.5 Calibrat	e new 1D Models to derive properties of aquifers/aquitards and estimate the pre-consolidation stress(es)		0	\$0						\$0	\$0	\$0	\$45,472	-\$45,472	
7.6 Prepare	a draft TM summarizing the construction/calibration of additional 1D Models; distribute to the GLMC		0	\$0						\$0	\$0	\$0	\$37,024	-\$37,024	
7.7 Prepare	for and conduct a GLMC meeting to receive feedback and comments on the draft TM		0	\$0						\$0	\$0	\$0	\$5,110	-\$5,110	
7.8 Incorpo	rate the GLMC comments and prepare a final technical memorandum		0	\$0						\$0	\$0	\$0	\$1,932	-\$1,932	
Task 8. Meet	ings and Administration			\$57.562						\$375	\$57.937	\$57.937	\$59.228	-\$1.292	
8.1 Prepare	e for and Conduct Four Meetings of the Ground-Level Monitoring Committee	a	14	\$31,744	\$291					\$291	\$32,035	\$32,035	\$32,636	-\$602	
8.2 Prepare	for and Conduct One As-Requested Ad-Hoc Meeting	a	3	\$6,792	\$84					\$84	\$6,876	\$6,876	\$5,470	\$1,406	
8.3 Perforn	n Monthly Project Management		3	\$7,728						\$0	\$7,728	\$7,728	\$11,592	-\$3,864	
8.4 Prepare	a Recommended Scope and Budget for the GLMC for FY 2023/24		5.25	\$11,298						\$0	\$11,298	\$11,298	\$9,530	\$1,768	
Totals				\$306,271						\$87,376		\$393,647	\$612,772	-\$219,125	

Notes:

a Assumes in-person meetings.



Figure 1

**Ground-Level Monitoring Program** Fiscal Year 2022/23

> **Chino Basin Watermaster** Ground-Level Monitoring Committee

The comments received from the GLMC as of April 4, 2024 on the "Recommended Scope of Services and Budget of the Ground-Level Monitoring Committee for Fiscal Year 2024/25 (Draft)" and the Watermaster Engineer's response to comments are documented below.

## Comments from the City of Chino (Hye Jin Lee)

#### Comment 1 – Task 1. Setup and Maintenance of the Monitoring Network.

Task 1.1. The City understands settling of the vault structure located at the Ayala Park Extensometer facility has occurred over time which allows water to enter the vault and potentially flow into the monitoring wells. Watermaster proposes to address this field condition by installing French drains around the vault. The City is concerned the construction of French drains may not be the most suitable means to address the field condition. Any contemplated construction activity at the park must be approved by the City of Chino and coordinated with the City of Chino's Community Services for any planned activities in the area. Prior to taking any steps towards implementing the French drains the Watermaster is advised to contact the City.

#### Response:

Watermaster staff and engineer will work closely with the City on any modifications at Ayala Park to prevent flooding of the piezometer vault.

## Comments from the State of California (Rick Rees)

#### Comment 1 – Task 3. Basin-Wide Ground-Level Monitoring Program (InSAR)

The InSAR-based monitoring proposed in the 2024/2025 budget is only for the western portion of the Chino Basin. Therefore, it is not "basin-wide" as the task description implies (text and Table 1). The committee has discussed conducting occasional InSAR monitoring of the eastern part of the Chino Basin. This should be considered for the next budget. One option that would reduce cost is to provide InSAR results published by the Department of Water Resources (DWR) to cover the entire basin. Although the DWR InSAR data are not the same level of resolution and not directly comparable with the data that West Yost will process for the western part of the basin, it should be easy to generate true basin-wide InSAR results. This should be continued less frequently than annual (e.g., every five years) to verify that there are no subsidence issues outside of the western part of the Chino Basin where ground levels are well documented every year.

#### Response:

We concur. The effort to conduct InSAR monitoring of the eastern part of the Chino Basin using InSAR results published by the Department of Water Resources (DWR) will be described and budgeted for the proposed scope and budget for the GLMP for 2025/26.

## Comments from Monte Vista Water District (Justin Scott-Coe)

#### Comment 1 – Task 1.1 Maintain Extensometer Facilities

"Non-routine efforts to be performed during FY 2024/25 under this subtask include... Monthly adjustments to the PX extensometers to improve the accuracy of the measurements of aquifer system deformation."

Watermaster has recognized the importance of the extensometer data in monitoring current conditions and understanding hydrogeologic conditions. As stated in the Technical Memorandum "Construction and Calibration of 1D Compaction Models in Northwest MZ 1 (September 23, 2022), "Continued monitoring and enhanced understanding of hydrogeologic conditions is crucial to minimizing model error and uncertainty, especially the monitoring of the PX in Northwest MZ-1." The District recommends providing a briefing and the currently available extensometer data to the Ground Level Monitoring Committee (GLMC) for review.

Key questions regarding the PX include:

- How is Watermaster assessing the reliability/accuracy of the extensometer data?
- What adjustments have been made and are proposed to be made to the PX in the upcoming year and what is the anticipated result of those changes?
- What does the extensometer data currently indicate regarding ground-level motion in Northwest MZ-1?

#### Response:

We concur with the recommendation to brief the GLMC re: the currently available extensometer data and answer the questions listed above. This topic will be included on the GLMC meeting agenda for August 1, 2024.

#### Comment 2 – Basin-Wide Ground-Level Monitoring Program (InSAR)

A significant cost identified under this task is \$62,000 for "preparation and checking" of InSAR data. What is the basis for this cost, and are there opportunities for more efficiency by workflow automation in the data processing (e.g. save money over time)?

#### Response:

The basis for this cost is about 28 days of staff time multiplied by the various daily rates by staff position.

The Watermaster Engineer has recently hired Sean Yarborough to perform this task directly. Mr. Yarborough previously worked for the long-time InSAR subconsultant that worked for the Watermaster. The engineer expects the level of effort for this task to decrease in subsequent years as automated coding of processes are developed and implemented and as junior staff are trained to perform portions of this task.

#### Comment 3 – Develop a Subsidence-Management Plan for Northwest MZ-1

"...the same pattern of differential subsidence that occurred in the Managed Area during the time of ground fissuring."

The District suggests removing this clause from the sentence or revising to indicate that the differential subsidence conditions in the two areas are not identical. Groundwater levels in Northwest MZ-1 have

stabilized since the late 1970s and no ground fissuring has been reported in Northwest MZ-1 to date. Ground fissuring in the Managed Area was reported to occur as early as the early 1970s and accelerated in the early 1990s.

#### **Response:**

The phrase has been revised to read "*spatial* pattern of differential subsidence" to distinguish it from rates and magnitudes of subsidence.

#### Comment 4 – Progress to Implement Work Plan through FY 2023/24

"a. Establish a preliminary 'Northwest MZ-1 Guidance Level' of 630 ft-amsl for hydraulic heads in Layers 3 and 5 at the PX location. The preliminary Guidance Level is an aspirational Watermaster recommendation that, if achieved, would likely slow or stop aquitard compaction and land subsidence in Northwest MZ-1."

The District recommends removing language from this progress summary suggesting that the aspirational Watermaster recommendation would "likely slow or stop aquitard compaction and land subsidence in Northwest MZ-1." It is the District's understanding that modeling to support this statement has neither been conducted nor provided to the GLMC for review; as such, this statement is not supported by relevant technical analyses.

"d. Additional SMAs should be developed and evaluated with the 1D Models... The GLMC should participate in the scenario building exercises associated with these Watermaster efforts to develop the SMAs, so that the scenarios include various methods to achieve the Guidance Level."

Because the "Guidance Level" cited here has not yet been evaluated, scenario-building to meet this or any other proposed guidance level is premature. Any proposed guidance level should be simulated versus a no-action alternative to evaluate the effectiveness of the guidance level at reducing projected land subsidence versus a no-action alternative. The simulation results should then be presented to the GLMC for review prior to initiating any scenario-building to meet the proposed guidance level.

#### Response:

For (a), the statement suggesting that the aspirational Watermaster recommendation would "likely slow or stop aquitard compaction and land subsidence in Northwest MZ-1" is based on the physics of aquitard drainage—not on modeling. In other words, any increases in hydraulic heads within the deep aquifer system would have the result of slowing or stopping aquitard drainage.

For (d), the ongoing process to re-evaluate the Safe Yield will include a "no action" scenario(s) and will include 1D compaction modeling in Northwest MZ-1 for review by the GLMC.

#### Comment 5 – Construct and Calibrate Additional 1D Models Across Western Chino Basin

#### Regarding Additional Expenditure on 1-D Models

The District continues to have concerns regarding the use of 1-D Models as management tools in Northwest MZ-1 and other Areas of Subsidence Concern. Given the size and heterogeneity of the alluvial sediments across the Areas of Subsidence Concern, the limitations and appropriateness of 1-D models should be re-evaluated before additional budget expenditures. (See above comments on Proposed Locations and Data for Construction/Calibration of Additional 1D Models.)

"The Watermaster used the information derived from the 1D Models to develop a preliminary 'Guidance Level' to avoid future subsidence in Northwest MZ-1." The District's understanding is that the "preliminary 'Guidance Level'" cited here for the deep aquifer was based on water levels in the shallow aquifer and not on "information derived from the 1D Models." If this is the case, this language does not reflect how the preliminary "Guidance Level" was developed. The preliminary "Guidance Level" was not based on an analysis of 1D Models with the guidance level implemented or evaluated compared to a no-action alternative. Whether the currently proposed guidance level will avoid future subsidence is also unknown. The District recommends that this sentence be removed or modified to reflect the approach taken and the uncertainty regarding the effectiveness of the preliminary "Guidance Level."

#### Response:

As stated in this memorandum, this task was budgeted and scheduled for completion in FY 2023/24. No additional budget in FY 2024/25 is necessary to complete this task.

Appendix B

Response to GLMC Comments



## **MONTE VISTA WATER DISTRICT (JUSTIN SCOTT-COE)**

#### **Comment 1 – Preliminary Guidance Level**

The District has previously expressed concerns that the "preliminary guidance level" for groundwater levels of 630 feet above mean sea level (ft-amsl) in Northwest Management Zone 1 (MZ-1) was insufficiently supported by data and modeling when it was issued last year. Land subsidence trends in the interferometric synthetic aperture radar (InSAR) data in Northwest MZ-1 have abated over the latest monitoring period. Given groundwater elevations remain below the "preliminary guidance level" and conditions have stabilized and even rebounded recently, Watermaster should reconsider the issuance of the "preliminary guidance level."

The District also recommends additional discussion in the Report regarding:

- 1. How the current groundwater levels compare to the "preliminary guidance level"; and
- 2. How the evaluation of management alternatives would change if subsidence trends continue to stabilize as they have over the last five years.

Given the "No Action" alternative has yielded a cessation of subsidence in the Northwest MZ-1 based on InSAR, the District recommends evaluating an alternative with recent operations (capturing recharge and pumping cycles). Also, the District recommends assessing the feasibility of more frequent, higher volume recharge in the Northwest MZ-1 during the development of subsidence management alternatives.

In relation to recommendations regarding the frequency of ground level surveys, the District recommends that ground level surveys continue at a regular frequency in Northwest MZ-1. The ground level surveys remain an important second data source, given the issues at the Pomona Extensometer (PX) and as a confirmation of InSAR.

Finally, in relation to the predictions of the 1-D models, it will be important to demonstrate that the 1-D models predict the cessation of subsidence in the observed record in Northwest MZ-1 and to evaluate if the 1-D models are overpredicting future subsidence from the delayed drainage and compaction from historical 1930 to 1978 lowering of water levels.

#### **Response:**

The Watermaster Engineer considers the "preliminary guidance level" to be "preliminary" and subject to change based on additional data collection, data analysis, and 1D Model evaluations of additional Subsidence Management Alternatives (which will include the newly collected data over the past few years).

The Subsidence Management Alternatives are planned to be developed in a collaborative process with the GLMC and could (and should) include "more frequent, higher volume recharge in the Northwest MZ-1." These efforts are contemplated for FY 2025/26 and should be discussed by GLMC in early 2025 during its efforts to recommend a scope and budget for the GLMP for FY 2025/26.



The suggestion to compare current groundwater elevations at the PX-3 piezometer to the "preliminary guidance level" is reasonable, and such comparisons and evaluations should be included in future annual reports.

The ground-level surveys in Northwest MZ-1 are planned and budgeted for FY 2024/25.

The future 1D Model evaluations of additional Subsidence Management Alternatives will include the newly collected data over the past few years, and therefore, can be used to "validate" the 1D Models or demonstrate that the 1D Models require updates and/or recalibration.

**Comment 2 – Section 2.1.1.1:** "The PX has been measuring logical head changes that are consistent with head changes being measured at nearby wells, but has not been measuring and recording logically correlated extensometer data, which indicates that: (i) the extensometers are malfunctioning, (ii) the monitoring/recording equipment is malfunctioning, or (iii) both are malfunctioning."

Are these the only two possible explanations for the observations at the PX?

#### Response:

Yes. This interpretation is based on the Watermaster Engineer's past experiences with extensometers in the Chino Basin and elsewhere in California and Arizona.

**Comment 3 – Section 2.1.2.4, Footnote 10:** "The residual noise level in previous deliveries forced an overly complex workflow when converting InSAR displacement rasters to ArcGIS contours. The new processing method reduces the standard deviation over small areas while maintaining depth estimates. Though more complex than a spatially variant smoothing operation, it may be described as such."

Can the new processing methodology be explained more thoroughly? What GIS processes or statistical methods are used? How does the processing methodology affect the data interpretation and compare with the old methodology?

#### Response:

Yes, the new InSAR processing methodology be explained more thoroughly with comparisons to past InSAR results. However, this would require a significant effort and cost to prepare such documentation. Such documentation was not included in the scope and budget for FY 2024/25. The GLMC could recommend such an effort for the FY 2024/25 scope and budget for the GLMP.

**Comment 4 – Section 2.1.2.4, Footnote 12:** "Satellite ephemeris inaccuracies create quadratic phase trends in the processed interferometry. These trends may be thought of as 'tilts' or 'bends' across the complex data, and are a source of displacement error if left uncorrected. Inaccuracies in the underlying elevation model may also contribute to overall phase trends. Correction requires careful selection of high-quality control points via manual masking and automatic data quality estimation."

Please add some discussion on the magnitude of inaccuracies and manual and automated corrections in processing methodology. Ground-truthing and on-going ground level monitoring surveys are of continued importance. How is data in Northwest MZ-1 affected by these processing techniques and corrections?

#### **Response:**

WEST YOST



The new InSAR processing methodology be explained more thoroughly with reference to specific areas in the Chino Basin (e.g., Northwest MZ-1), however, this would require a significant effort and cost to prepare such documentation. Such documentation was not included in the scope and budget for FY 2024/25. The GLMC could recommend such an effort for the FY 2024/25 scope and budget for the GLMP.

The InSAR results in Northwest MZ-1 are likely the most accurate in the Chino Basin with the least potential error, mostly due to the virtual complete coverage of the land surface by hard, reflective surfaces that have not changed over time (*e.g.*, an agricultural field being converted into a warehouse). This has been demonstrated by the good match between ground-level survey data and InSAR estimates of vertical ground motion in Northwest MZ-1.

**Comment 5 – Section 2.2.1, Subsidence Management Plan for Northwest MZ-1, Task 6:** *"The objective of this task is to perform controlled aquifer-system stress tests at pumping wells in Northwest MZ-1 and to monitor the depth-specific hydraulic head and aquifer-system deformation response at PX."* 

The establishment of a reliable data record at the PX and future aquifer testing would be useful in confirming critical aspects of the conceptual model prior to establishing management guidance.

#### **Response:**

While it is always true that more data and testing are useful in making interpretations and recommendations, the Watermaster Engineer continues to support the data and modeling that were utilized to recommend a "preliminary guidance level" for Northwest MZ-1 and the proposed process to refine the "preliminary guidance level" in FY 2025/26 (see response to Comment 1).

**Comment 6 – Section 2.2.1, Subsidence Management Plan for Northwest MZ-1, Task 9a:** *"Establish a preliminary 'Northwest MZ-1 Guidance Level' of 630 ft-amsl for hydraulic heads in Layer 3 and 5 at the PX location."* 

The preliminary guidance level was established prematurely without correlation of piezometric heads with aquifer deformation at the extensometer, or modeling in support of the guidance level. What do recent rebounds in land surface in Northwest MZ-1 indicate about the preliminary guidance level, given hydraulic heads in Layers 3 and 5 at the PX location remain at ~ 560 to 580 ft-amsl?

#### Response:

Please see Section 4.1 of the annual report, which explains the Watermaster Engineer's interpretations of the recent data/observations, including the recommendations for additional work to refine the "preliminary guidance level" for Northwest MZ-1 in FY 2024/25.

**Comment 7 – Section 3.4, Northwest MZ-1, Second/Third Bullets:** "A maximum of about 1.4 ft of subsidence occurred in this area from 1992 through March 2024 – an average rate of about 0.04 ft/yr... ... the maximum rate of downward ground motion in Northwest MZ-1 slowed to about – 0.03 ft/yr. This resulted in a maximum of about -0.4 ft of downward ground motion..."

WEST YOST



Can the sign convention be kept consistent in the discussion in these two bullets? In the third bullet, negative downward ground motion would indicate upward displacement, when this does not appear to be the intent.

#### **Response:**

The text of the annual report has been revised to address this comment.

**Comment 8 – Section 3.4, Northwest MZ-1, Last Bullet:** "These observations suggest that in Northwest MZ-1: (i) changes in hydraulic heads, which are controlled by the pumping and recharge stresses in the area, have at least some control on the pattern and rate of subsidence and (ii) these monitoring data may be providing information on hydraulic head 'thresholds' that could be used as management criteria to protect against the future occurrence of land subsidence."

What do the observations suggest about the "preliminary guidance level" and potential subsidence management alternatives? Can the subsidence management alternatives include more frequent higher volume recharge in the Northwest MZ-1?

#### Response:

This section is an analysis of subsidence at the P-30 location and therefore is not directly related to the "preliminary guidance level" which corresponds to the PX location (and specifically, the head at the PX-3 piezometer).

Yes, additional Subsidence Management Alternative could (and should) include greater recharge in Northwest MZ-1.

**Comment 9 – Figure 3-10, Inset Note:** *"From 2018 to 2022, groundwater elevations have remained above 577 ft-amsl..."* 

The discussion in this note includes data from 2018 to 2022. From 2018 to 2024, subsidence trends from InSAR data have stabilized, and groundwater elevations varied across a broader range. Please update the discussion to include the latest data period.

#### Response:

The note on Figure 3-10 represents the Watermaster Engineer's most defensible interpretation of all available data on the figure (including the data from 2022-24).

**Comment 10 – Section 4, Conclusions and Recommendations, Second Bullet:** "The past few years of reduced pumping and increased recharge in Northwest MZ-1 functioned as an empirical test of the model simulations and generally confirmed the model results that decreased pumping and increased recharge could elevate hydraulic heads and minimize or abate ongoing subsidence."

Please add some discussion on how the current hydraulic heads compare with the "preliminary guidance level." Given the 1-D model predicted ongoing delayed drainage at the current hydraulic heads, and the current conditions/operations result in stabilized conditions, does the 1-D model still serve as a useful management tool for evaluating alternatives? Would a 1-D model of a "No Action" alternative at the current hydraulic heads predict the current stabilized condition?



#### **Response:**

Aquitard expansion, compression, and compaction are complex processes that are site-specific and depth-specific and can be influenced by site-specific and depth-specific recharge and pumping activities. For example, the recent increases in groundwater levels and slowing of subsidence are likely due to decreased pumping and increased recharge, which could be causing elastic expansion in some depth intervals of the aquifer system, which in turn, could be masking the delayed drainage of aquitards in other depth intervals of the aquifer system.

Please recall that subsidence management activities in the Chino Basin are an iterative, adaptive process. Ongoing monitoring and the 1D Model efforts work in tandem, and can be used over time to better understand the long-term depth-specific heads, that if maintained, could eliminate aquitard compaction over time.

**Comment 11 – Section 4, Conclusions and Recommendations, Third Bullet:** "Developing additional subsidence-management alternatives for evaluation in FY 2025/26 if the 2025 [Safe Yield Reset] alternatives are unsuccessful at minimizing or abating the future occurrence of subsidence in Northwest MZ-1."

This language and recommendation should be deleted. Safe Yield, by definition, cannot cause an "undesirable result" such as subsidence (Chino Basin Restated Judgement  $\P4(x)$ ). The 2022 Updated Safe Yield Reset Methodology allows Watermaster to identify and implement prudent measures necessary to mitigate an "undesirable result," but only after determining that groundwater production at the proposed Safe Yield will cause or threaten to cause an "undesirable result." To our knowledge, such a determination has not been made for projected groundwater production under any 2025 Safe Yield Reset alternative. Therefore, developing additional subsidence-management alternatives would be unnecessary and a waste of public funds.

#### **Response:**

The 2025 Safe Yield Reevaluation has not yet been completed, nor has an evaluation of the potential for subsidence under the 2025 Safe Yield Reevaluation. If subsidence is recognized as potential MPI in Northwest MZ-1 in the 2025 Safe Yield Reevaluation, then the 1D Models would become useful tools to explore prudent mitigation measures (*e.g.*, prioritization of recharge in Northwest MZ-1).

WEST YOST


### **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

#### STAFF REPORT

- DATE: November 21, 2024
- TO: Advisory Committee Members
- SUBJECT: Calendar Year 2025 Advisory Committee Volume Vote (Consent Calendar Item I.F.)

<u>Issue</u>: Volume Vote calculations for the new calendar year are performed annually and Parties are allocated a voting percentage.

<u>Recommendation:</u> Approve the Calendar Year 2025 Advisory Committee Volume Vote as presented, subject to Watermaster Board approval of the Fiscal Year 2024/25 Assessment Package at the November 21, 2024 meeting.

Financial Impact: None.

#### BACKGROUND

Following the approval of the Assessment Package each year, Volume Vote calculations for the new calendar year are performed and Parties are allocated a voting percentage. The Fiscal Year 2024/25 Assessment Package is scheduled for approval at the November 21, 2024 Board meeting.

The total voting power on the Advisory Committee is 100 votes according to the Committee's Rules and Regulations, allocated among the three Pools in proportion to the total assessments paid to Watermaster during the preceding production year. The minimum voting power of each pool shall never be less than 20 votes for the Overlying (Agricultural) Pool, five (5) votes for the Overlying (Non-Agricultural) Pool, and 20 votes for the Appropriative Pool. Within the Appropriative Pool, the voting power is apportioned between the Major Appropriator representatives in proportion to their respective voting power in the Appropriative Pool Committee, the remaining two (Minor) representatives exercise equally the voting power proportion to the Appropriators.

#### DISCUSSION

Water Activity Reports have now been received by all except for six, and the Advisory Committee's Calendar Year 2025 Volume Vote has been calculated. Attempts were made to collect the missing Water Activity Reports from one Appropriative Pool party and five Overlying (Non-Agricultural) Pool parties to no avail. Watermaster tracks submissions of the Water Activity Reports and publishes it on Watermaster's website at the following URL: <u>https://www.cbwm.org/pages/reports/finance/tracker/</u>. Those who have not responded either did not produce more than an acre-foot during the production year or have received their water through an Assignment from an Appropriator who has submitted their Water Activity Report. Since we have not received responses from these six parties, the input data as prepared have been deemed to be final. The Fiscal Year 2024/25 Assessment Package is scheduled for approval on November 21, 2024, and the Calendar Year 2025 Volume Vote has been finalized for approval.

The Advisory Committee Volume Vote for Calendar Year 2025 allocation is shown in Attachment 1. The prior (Calendar Year 2024) Volume Vote is also attached for reference in Attachment 2.

ATTACHMENTS

- 1. 2025 Advisory Committee Volume Vote
- 2. 2024 Advisory Committee Volume Vote



### Chino Basin Watermaster 2025 Advisory Committee Voting Power

Assessment Year 2024-2025 (Production Year 2023-2024)

	Pool 3 Vote	% Vote	Advisory Vote
Minor 1	42.947	4.295%	3.221
Minor 2	42.947	4.295%	3.221
Chino Hills, City Of	32.957	3.296%	2.472
Chino, City Of	66.439	6.644%	4.983
Cucamonga Valley Water District	144.070	14.407%	10.805
Fontana Union Water Company	58.285	5.828%	4.371
Fontana Water Company	25.193	2.519%	1.889
Jurupa Community Services District	83.825	8.383%	6.287
Monte Vista Water District	89.146	8.915%	6.686
Ontario, City Of	183.853	18.385%	13.789
Pomona, City Of	194.260	19.426%	14.570
Upland, City Of	36.078	3.608%	2.706
			75.000
AGRICULTURAL POOL			20.000
NON-AGRICULTURAL POOL			5.000
			25.000
TOTAL			100.000



### Chino Basin Watermaster 2024 Advisory Committee Voting Power

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

	Pool 3 Vote	% Vote	Advisory Vote
Minor 1	42.555	4.256%	3.192
Minor 2	42.555	4.256%	3.192
Chino Hills, City Of	35.552	3.555%	2.666
Chino, City Of	60.087	6.009%	4.506
Cucamonga Valley Water District	134.181	13.418%	10.064
Fontana Union Water Company	58.285	5.828%	4.371
Fontana Water Company	65.299	6.530%	4.897
Jurupa Community Services District	72.381	7.238%	5.429
Monte Vista Water District	82.656	8.266%	6.199
Ontario, City Of	197.785	19.778%	14.834
Pomona, City Of	178.611	17.861%	13.396
Upland, City Of	30.053	3.005%	2.254
			75.000
AGRICULTURAL POOL			20.000
NON-AGRICULTURAL POOL			5.000
			25.000
TOTAL			100.000



#### **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

#### STAFF REPORT

DATE: November 21, 2024

TO: Advisory Committee and Board Members

SUBJECT: Fiscal Year 2024/25 Assessment Package (Business Item II.A.)

<u>Issue</u>: To review the Chino Basin Watermaster Fiscal Year 2024/25 Assessment Package based on Production Year 2023/24. [Within WM Duties and Powers]

#### Recommendation:

Advisory Committee: Review Fiscal Year 2024/25 Assessment Package as presented and offer advice to Watermaster.

Board Members: Approve the Fiscal Year 2024/25 Assessment Package as presented.

<u>Financial Impact</u>: Collection of assessments according to the Assessment Package creates the funds that are used during the current fiscal year for budgeted expenses and the purchase of water (if available) for replenishment obligations.

ACTIONS:

Appropriative Pool – November 14, 2024: Provided advice and assistance.

Non-Agricultural Pool – November 14, 2024: Gave their representatives discretionary authority to vote at Advisory Committee and Board meetings subject to changes which they deem necessary.

Agricultural Pool - November 14, 2024: Provided advice and assistance.

#### BACKGROUND

Watermaster issues an Assessment Package annually based on production during the previous production year (July 1 through June 30). Production information is generally collected quarterly, and other necessary information is collected annually or as it occurs. Assessments are used during the current fiscal year to fund budgeted expenses. Assessments are based on the approved budget allocated across the total assessable production in the Basin.

#### DISCUSSION

The Parties of the Overlying (Non-Agricultural) Pool and the Appropriative Pool were each sent a copy of their Water Activity Report in August 2024 that summarized their water activity for the previous year, including production, Dry Year Yield (DYY), land use conversion, transfers, voluntary agreements, and assignments. Each Party was asked to verify the data gathered and summarized by Watermaster. The Water Activity Reports were received back, and all necessary corrections were made.

Each Appropriative Pool Party's Water Activity Report was accompanied by a "Transfer from Storage to Satisfy Desalter Replenishment Obligation (DRO)" form, and summaries of DRO and Local Storage Accounts' balances. Using the form, the Parties submitted their preference on how they would like their share of DRO to be satisfied with stored water. Those transfers were then executed in September 2024 and the Parties' storage account balances were adjusted accordingly.

Assessments generate funds to cover the current FY 2024/25 approved budget and reserves pursuant to existing reserve policies. The Assessment Package does not factor in unspent monies as those are returned to Parties as a credit on the assessment invoicing. If credit is due, it will appear as a line item on the invoice which will be accompanied by a refund calculation table.

The total Operating Safe Yield (OSY) of the Appropriative Pool is 40,834 acre-feet, and Land Use Conversion has priority ahead of Early Transfer in calculating the Agricultural Pool Safe Yield Reallocation.

The Assessment Package is based on the production-based assessments of \$9,061,010 from the FY 2024/25 Approved Budget and identifies total assessable production for all Pools as 77,415.6 acre-feet, resulting in assessments of \$42.91/acre-foot for Judgment Administration and \$74.14/acre-foot for OBMP & Program Elements 1-9, excluding recharge debt service, recharge improvement project expenses, "Pomona Credit" assessments, and assessments for replenishment and CURO water.

Since the FY 2024/25 Approved Budget was prepared before the end of the production year, the assessments were estimated based on a projected production of 94,668.7 acre-feet, which resulted in projected assessments of \$35.09/acre-foot for Judgment Administration and \$60.63/acre-foot for OBMP & Program Elements 1-9. Once the actual production numbers were compiled, it was realized that the actual production was lower than the projected production, causing the per acre-foot assessments to increase. However, the total required funding for the approved fiscal year 2024/2025 budget to be assessed remains unchanged.

For the production year 2023/24, there is a replenishment obligation of 39.0 acre-feet for overproduction, and 2.8 acre-feet for DRO. The new replenishment rate is \$920 per acre-foot, which is MWD's 2024 Tier 1 Untreated rate at \$903 plus OCWD's \$2 connection fee plus TVMWD's \$15 surcharge.

In September 2024, Watermaster received an RTS invoice from IEUA in the amount of \$54,424.76. The Readiness to Serve (RTS) assessment is for water purchased during FY 2016/17 and FY 2017/18 through IEUA. A portion of the RTS is the seventh of ten annual installments for the 5,767.037 acre-feet of water purchased during FY 2016/17. The other portion is the sixth of ten annual installments for the 1,145.9 acre-feet of water purchased during FY 2017/18. The 85/15 Rule is applied where applicable for the RTS charges.

The additional assessments approved as part of the budget, allocated amongst the Appropriators based on their percentage of OSY, are the Pomona Credit assessment of \$66,667.00, recharge debt payment assessment of \$772,770, and recharge improvement project assessment of \$0. Any additional approved assessments will be invoiced based on formulas **Page of 44** the Assessment Package.

The total DRO for production year 2023/24 is 27,073.5 acre-feet. This includes the 10,000 acre-feet of DRO Contribution and 17,073.5 acre-feet of Remaining DRO. In August and September 2024, the Appropriative Pool Parties were given an opportunity to transfer water to satisfy their share of DRO. The Parties have submitted their requests and the DRO was satisfied with a combination of stored water, annual water rights, and Exhibit "G" Form A transfers. These transfers resulted in 2.8 acre-feet of the residual DRO to be assessed.

The storage loss rate applied to water held in storage accounts continues to be 0.07%. This rate is reflected in the Assessment Package and has been applied to the beginning balances of locally stored water accounts.

In cases where the ending balances of a storage account have increased from the beginning balance on July 1, 2024, a new storage agreement is required. Parties with increased storage balances as of the approval of the Assessment Package have already submitted storage applications to Watermaster. The application submitted by the Overlying (Non-Agricultural) Pool was approved by the Watermaster Board on June 27, 2024, and the application submitted by the Appropriative Pool is being presented to the Watermaster Board for consideration on November 21, 2024. Following the approval of the FY 2024/25 Assessment Package and the Appropriative Pool's Local Storage Agreement Application, a new storage agreement will be sent for signature to those Parties with increased balances. This action is contingent on the trial court's approval of Watermaster's recommendation to increase the safe storage capacity limit up to 900,000 acre-feet since the total of all water in storage as of June 30, 2024 exceeded the current safe storage capacity limit of 700,000 acre-feet by approximately 8,000 acre-feet.

Watermaster held two Assessment Package Workshops: one on October 15, 2024, and the other on October 29, 2024. The purpose of the workshops was to provide the Parties with information pertaining to the Assessment Package and opportunities to raise questions, concerns, and provide feedback.

The FY 2024/25 Assessment Package is being presented to the Pool Committees for advice and assistance. It is also scheduled for presentation to the Advisory Committee for advice and assistance, and to the Watermaster Board for approval on November 21, 2024. If approved by the Board, invoices will be emailed to the Parties immediately following the Board's approval, and payments will be due within 30 days of issuance.

In addition to the line items detailed within the FY 2024/25 Assessment Package, additional credits and charges will be added to assessment invoices as directed by specific action of the Pool(s), or by action of Watermaster per past practice; these items are not dependent on the Board's approval of the Assessment Package. Charges for Pool Administration/Legal Services will also be included on the FY 2024/25 Assessment invoices as approved by each Pool Committee.

On November 14, 2024, the Fiscal Year 2024/25 Assessment Package was presented to the Pool Committees. The Appropriative and Overlying (Agricultural) Pool Committees unanimously recommended to move the item to Advisory Committee; the Overlying (Non-Agricultural) Pool Committee gave their representatives discretionary authority to vote at Advisory Committee and Board meetings subject to changes they deem necessary.

ATTACHMENTS

1. Fiscal Year 2024/25 Assessment Package (DRAFT)

#### **ATTACHMENT 1**



### CHINO BASIN WATERMASTER

### DRAFT

2024/2025 ASSESSMENT PACKAGE (PRODUCTION YEAR 2023/2024)

PRINTED OCTOBER 23, 2024



#### **Table of Contents**

Assessment Year 2024-2025 (Production Year 2023-2024)

Table of Contents	0
Pool 1	
Water Production Overview	1
Pool 2	
Assessment Fee Summary	2
Water Production Overview	3
Water Production Summary	4
Local Storage Accounts Summary	5
Water Transaction Summary	6
Cumulative Unmet Replenishment Obligation (CURO)	7
Pool 3	
Assessment Fee Summary	8
Water Production Overview	9
Water Production Summary	10
Local Excess Carry Over Storage Account Summary	11
Local Supplemental Storage Account Summary	12
Other Storage and Replenishment Accounts	13
Water Transaction Summary	14
Land Use Conversion Summary	15
Agricultural Pool Reallocation Summary	16
Cumulative Unmet Replenishment Obligation (CURO)	17
Desalter Replenishment Accounting	
Desalter Replenishment Obligation Contribution (DROC)	19
Remaining Desalter Replenishment Obligation (RDRO)	20
Desalter Replenishment Summ <mark>ary</mark>	21
Pool All	
Assessment Calculation	22
Water Transaction Detail	23
Analysis of the 85/15 Rule Application to Water Transfers	24
Watermaster Replenishment Calculation	25
Readiness to Serve (RTS) Charges	26
Assessment Package Notes	27
Assessment Package References and Definitions	28



### **Water Production Overview**

#### AGRICULTURAL POOL SUMMARY IN ACRE FEET

Agricultural Pool Safe Yield	82,800.0
Agricultural Total Pool Production	(17,716.6)
	65,083.4
Safe Yield Reduction (Backfill)	(9,000.0)
Total Conversions	(34,596.4)
	(43,596.4)
Early Transfer:	21,487.0

Well County	Physical Production	Voluntary Agreements	Total Ag Pool Production
Los Angeles County	162.1	0.0	162.1
Riverside County	1,776.4	0.0	1,776.4
San Bernardino County	9,158.0	6,620.1	15,778.1
	11,096.5	6,620.1	17,716.6



### **Assessment Fee Summary**

	Non-Agricultural Pool			Replenis Assess	shment ments				
	AF Production	\$42.91 AF/Admin	\$74.14 AF/OBMP	AF Over Annual Right	\$920.00 Per AF	CURO Adjmnt	RTS Charges	Other Adjmnts	Total Assmnts Due
9W Halo Western OpCo L.P.	37.5	1,608.14	2,778.54	20.6	18,921.64	(2,135.61)	597.56	0.00	21,770.27
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	452.46	0.00	452.46
California Speedway Corporation	29.2	1,251.00	2,161.48	0.0	0.00	0.00	0.00	0.00	3,412.48
California Steel Industries, Inc.	1,221.2	52,402.12	90,540.51	0.0	0.00	0.00	0.00	0.00	142,942.63
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)	1,066.3	45,754.76	79,055.19	0.0	0.00	0.00	0.00	0.00	124,809.95
County of San Bernardino (Non-Ag)	71.3	3,059.78	5,286.70	0.0	0.00	0.00	0.00	0.00	8,346.48
General Electric Company	1.2	53.59	92.60	1.2	1,149.08	0.00	0.48	0.00	1,295.75
Hamner Park Associates, a California Limited Partnership	335.2	14,382.79	24,850.62	0.0	0.00	0.00	0.00	0.00	39,233.41
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)	22.5	966.29	1,669.56	0.0	0.00	0.00	0.00	0.00	2,635.85
Riboli Family and San Antonio Winery, Inc.	0.7	29.35	50.71	0.7	629.28	(4,194.35)	299.37	0.00	(3,185.64)
Space Center Mira Loma, Inc.	93.7	4,021.01	6,947.51	0.0	0.00	0.00	0.00	0.00	10,968.52
ТАМСО	0.0	0.00	0.00	0.0	0.00	0.00	286.27	0.00	286.27
West Venture Development Company	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
	2,878.8	123,528.83	213,433.42	22.5	20,700.00	(6,329.96)	1,636.15	0.00	352,968.44
	<b>2A</b>	<b>2B</b>	2C	2D	2E	2F	2G	2H	21

Notes:



### **Water Production Overview**

	Physical Production	Assignments	Other Adjustments	Actual FY Production (Assmnt Pkg Column 4H)
9W Halo Western OpCo L.P.	37.5	0.0	0.0	37.5
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	29.2	0.0	0.0	29.2
California Steel Industries, Inc.	1,221.2	0.0	0.0	1,221.2
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	1,066.3	0.0	1,066.3
County of San Bernardino (Non-Ag)	0.0	71.3	0.0	71.3
General Electric Company	1,204.1	0.0	(1,202.8)	1.2
Hamner Park Associates, a California Limited Partnership	0.0	335.2	0.0	335.2
Linde Inc.	0.0	0.0	0.0	0.0
Monte Vista Water District (Non-Ag)	0.0	22.5	0.0	22.5
Riboli Family and San Antonio Winery, Inc.	0.7	0.0	0.0	0.7
Space Center Mira Loma, Inc.	0.0	93.7	0.0	93.7
ТАМСО	0.0	0.0	0.0	0.0
West Venture Development Company	0.0	0.0	0.0	0.0
	2,492.6	1,589.0	(1,202.8)	2,878.8
	<b>3A</b>	3B	3C	3D

Notes:

Other Adj: 1) General Electric Company extracted 1,204.09 AF of water and subsequently injected 1,174.36 AF and discharged 28.481 AF into the Ely Basins

POOL 2



### **Water Production Summary**

	Percent of Safe	Carryover	Prior Year	Assigned Share	Water	Other Adjust-	Annual	Actual Fiscal	Net Over	Under Production Balances			
	Yield	Beginning Balance	Adjustments	of Safe Yield (AF)	Transaction Activity	ments	Production Right	Year Production	Production	Total Under- Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account	
9W Halo Western OpCo L.P.	0.256%	0.0	0.0	18.8	(1.9)	0.0	16.9	37.5	20.6	0.0	0.0	0.0	
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Aqua Capital Management LP	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
California Speedway Corporation	13.605%	1,000.0	0.0	1,000.0	(100.0)	0.0	1,900.0	29.2	0.0	1,870.8	1,000.0	870.8	
California Steel Industries, Inc.	21.974%	1,615.1	0.0	1,615.1	(161.5)	0.0	3,068.8	1,221.2	0.0	1,847.6	1,615.1	232.4	
CalMat Co.	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0	0.0	
City of Ontario (Non-Ag)	53.338%	0.0	0.0	3,920.6	(2,854.3)	0.0	1,066.3	1,066.3	0.0	0.0	0.0	0.0	
County of San Bernardino (Non-Ag)	1.821%	133.9	0.0	133.9	(13.4)	0.0	254.4	71.3	0.0	183.0	133.9	49.2	
General Electric Company	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	0.0	0.0	0.0	
Hamner Park Associates, a California Limited Partnership	6.316%	464.2	0.0	464.2	(46.4)	0.0	882.1	335.2	0.0	546.9	464.2	82.6	
Linde Inc.	0.014%	1.0	0.0	1.0	(0.1)	0.0	1.9	0.0	0.0	1.9	1.0	0.9	
Monte Vista Water District (Non-Ag)	0.680%	50.0	0.0	50.0	(5.0)	0.0	95.0	22.5	0.0	72.5	50.0	22.5	
Riboli Family and San Antonio Winery, Inc.	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.0	0.0	0.0	
Space Center Mira Loma, Inc.	1.417%	0.0	0.0	104.1	(10.4)	0.0	93.7	93.7	0.0	0.0	0.0	0.0	
ТАМСО	0.579%	42.6	0.0	42.6	(4.3)	0.0	81.0	0.0	0.0	81.0	42.6	38.4	
West Venture Development Company	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	100.00%	3,306.9	0.0	7,350.3	(3,197.2)	0.0	7,460.0	2,878.8	22.5	4,603.7	3,306.9	1,296.8	
	4A	4B	4C	4D	4E	4F	4G	4H	41	4J	4K	4L	

Notes:

1) City of Ontario (Non-Ag) dedicated 2,462.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2024/25 DRO pursuant to an Exhibit "G" Section 10 Form A.



### Local Storage Accounts Summary

	Local	Excess Car	ry Over Stora	ige Account	(ECO)	Local	Supplement	al Storage Ac	count	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	3,018.5	(2.1)	0.0	870.8	3,887.2	0.0	0.0	0.0	0.0	3,887.2
California Steel Industries, Inc.	3,686.0	(2.6)	0.0	232.4	3,915.9	0.0	0.0	0.0	0.0	3,915.9
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)	341.8	(0.2)	0.0	49.2	390.8	0.0	0.0	0.0	0.0	390.8
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	1,918.1	(1.3)	0.0	82.6	1,999.4	0.0	0.0	0.0	0.0	1,999.4
Linde Inc.	66.0	0.0	0.0	0.9	66.9	0.0	0.0	0.0	0.0	66.9
Monte Vista Water District (Non-Ag)	174.2	(0.1)	0.0	22.5	196.6	0.0	0.0	0.0	0.0	196.6
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
ТАМСО	332.4	(0.2)	0.0	38.4	370.5	0.0	0.0	0.0	0.0	370.5
West Venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	9,542.0	(6.7)	0.0	1,296.8	10,832.2	0.0	0.0	0.0	0.0	10,832.2
	<b>5</b> A	5B	5C	5D	5E	5F	5G	5H	51	5J

Notes:

POOL 2



### Water Transaction Summary

				Water Tra	nsactions	
	Percent of Safe Yield	Assigned Share of Safe Yield (AF)	10% of Operating Safe Yield ("Haircut")	Transfers (To) / From ECO Account	General Transfers / Exhibit G Water Sales	Total Water Transactions
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	(2,462.2)	(2,854.3)
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)
ТАМСО	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	(2,462.2)	(3,197.2)
	6A	6B	6C	6D	6E	6F

#### Notes:

1) City of Ontario (Non-Ag) dedicated 2,462.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2024/25 DRO pursuant to an Exhibit "G" Section 10 Form A.



Company

Assessment Year 2024-2025 (Production Year 2023-2024) **Cumulative Unmet Replenishment Obligation (CURO)** 

2024 Rate

2023 Rate

**Replenishment Rates** 

\$920.00

\$872.00

Remaining Replenishment Obligation:						
Appropriative - 100	0.0					
Appropriative - 15/85	0.0					
Non-Agricultural - 100	0.0					
	0.0					

**Pool 2 Non-Agricultural** Outstanding Outstanding **Obligation (AF) Obligation (\$)** Fund Balance (\$) 9W Halo Western OpCo L.P. (\$2,135.61) 0.0 \$2,135.61 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 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. 0.0 \$4,194.35 (\$4, 194.35)Space Center Mira Loma, Inc. 0.0 \$0.00 \$0.00

0.0

0.0

0.0

**7**A

\$0.00

\$0.00

\$6,329.96

7B

Pool 2 Non-Agricultural Total

West Venture Development Company

Linde Inc.

Notes:

TAMCO

1) The 2024 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$903/AF, a \$15/AF surcharge from Three Valleys Municipal Water District, and a \$2/AF connection fee from Orange County Water District.

\$0.00

\$0.00

(\$6,329.96) 7C



### **Assessment Fee Summary**

	AF	Appropria	ative Pool	Ag F	ool SY Reallo	ocation	Repleni	shment Asse	essments	85/15 A	Activity					ASSESSMEN	TS DUE			
	Production and Exchanges	\$42.91 AF/Admin	\$74.14 AF/OBMP	AF Total Realloc- ation	\$760,153 \$11.68 AF/Admin	\$1,313,461 \$20.18 AF/OBMP	\$138.00 AF/15%	\$782.00 AF/85%	\$920.00 AF/100%	15% Producer Credits	15% Pro-rated Debits	CURO Adjmt	Total Production Based	Pomona Credit	Recharge Debt Payment	Recharge Imprvmnt Project	RTS Charges	Other Adjmts	DRO	Total Due
BlueTriton Brands, Inc.	231.2	9,921.86	17,143.02	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,064.88	0.00	0.00	0.00	11,682.13	0.00	0.00	38,747.01
CalMat Co. (Appropriative)	0.0	0.00	0.00	0.0	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	0.00	0.00
Chino Hills, City Of	1,557.1	66,814.73	115,442.65	2,452.1	28,639.35	49,485.66	79.98	0.00	0.00	0.00	8,197.67	(19.93)	268,640.11	2,567.35	29,759.37	0.00	1.61	0.00	0.00	300,968.44
Chino, City Of	3,369.9	144,601.94	249,843.57	11,833.7	138,214.01	238,818.64	173.09	0.00	0.00	0.00	17,741.57	(43.13)	789,349.69	4,904.69	56,852.69	0.00	0.08	0.00	0.00	851,107.15
Cucamonga Valley Water District	12,621.4	541,585.56	935,752.82	2,610.8	30,493.42	52,689.28	648.29	0.00	0.00	0.00	66,448.49	(161.54)	1,627,456.32	4,400.69	51,010.55	0.00	18.79	0.00	0.00	1,682,886.35
Desalter Authority	40,308.5	0.00	0.00	0.0	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	0.00	0.00
Fontana Union Water Company	0.0	0.00	0.00	3,553.9	41,508.04	71,721.33	0.00	0.00	0.00	0.00	0.00	0.00	113,229.37	7,771.37	90,081.80	0.00	0.00	0.00	0.00	211,082.54
Fontana Water Company	2,861.8	122,801.34	212,176.45	834.6	9,747.97	16,843.42	147.00	0.00	0.00	(205,774.73)	15,066.80	(36.63)	170,971.63	1.33	15.46	0.00	14.21	0.00	0.00	171,002.63
Fontana, City Of	0.0	0.00	0.00	0.0	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	0.00	0.00
Golden State Water Company	990.9	42,519.82	73,465.84	228.7	2,670.59	4,614.49	50.90	0.00	0.00	(27,428.63)	5,216.86	(12.68)	101,097.20	500.00	5,795.78	0.00	0.78	0.00	0.00	107,393.76
Jurupa Community Services District	7,390.1	317,107.09	547,898.38	16,804.2	196,267.29	339,128.35	379.59	0.00	0.00	0.00	38,906.66	(94.58)	1,439,592.78	2,506.01	29,048.42	0.00	9.02	0.00	0.00	1,471,156.23
Marygold Mutual Water Company	584.9	25,098.49	43,365.23	364.3	4,255.14	7,352.41	0.00	0.00	0.00	0.00	0.00	0.00	80,071.27	796.67	9,234.60	0.00	1,187.80	0.00	0.00	91,290.34
Monte Vista Irrigation Company	0.0	0.00	0.00	376.2	4,394.01	7,592.37	0.00	0.00	0.00	0.00	0.00	0.00	11,986.38	822.67	9,535.98	0.00	0.00	0.00	0.00	22,345.03
Monte Vista Water District	5,132.1	220,216.74	380,491.00	2,787.6	32,557.75	56,256.22	263.61	0.00	0.00	0.00	27,018.94	(65.68)	716,738.58	5,864.70	67,980.58	0.00	7.56	0.00	0.00	790,591.42
NCL Co, LLC	0.0	0.00	0.00	0.0	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	0.00	0.00
Niagara Bottling, LLC	1,254.9	53,848.32	93,039.25	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(120,810.95)	26,076.62	0.00	0.00	0.00	37,186.69	(48,762.28)	0.00	14,501.03
Nicholson Family Trust	0.0	0.00	0.00	2.1	24.92	43.07	0.00	0.00	0.00	0.00	0.00	0.00	67.99	4.67	54.09	0.00	0.00	0.00	0.00	126.75
Norco, City Of	0.0	0.00	0.00	112.2	1,310.37	2,264.17	0.00	0.00	0.00	0.00	0.00	0.00	3,574.54	245.33	2,843.79	0.00	0.00	0.00	0.00	6,663.66
Ontario, City Of	9,107.5	390,801.37	675,227.53	12,855.1	150,143.02	259,430.66	467.80	0.00	0.00	0.00	47,948.40	(116.57)	1,523,902.21	13,828.07	160,287.95	0.00	17.48	0.00	0.00	1,698,035.71
Pomona, City Of	10,453.8	448,573.76	775,046.81	6,235.8	72,832.23	125,846.10	0.00	0.00	0.00	0.00	0.00	0.00	1,422,298.90	(53,030.93)	158,062.38	0.00	0.00	0.00	0.00	1,527,330.35
San Antonio Water Company	104.0	4,463.11	7,711.38	837.8	9,785.03	16,907.46	5.34	0.00	0.00	0.00	547.59	(1.33)	39,418.58	1,832.01	21,235.72	0.00	0.88	0.00	0.00	62,487.19
San Bernardino, County of (Shooting Park)	16.5	707.46	1,222.35	0.0	0.00	0.00	0.85	12,892.83	0.00	0.00	86.80	(3,212.81)	11,697.48	0.00	0.00	0.00	420.74	(551.75)	2,564.96	14,131.43
Santa Ana River Water Company	0.0	0.00	0.00	723.5	8,449.74	14,600.22	0.00	0.00	0.00	0.00	0.00	0.00	23,049.96	1,582.01	18,337.83	0.00	1,498.59	0.00	0.00	44,468.39
Upland, City Of	1,144.1	49,094.83	84,826.17	1,585.9	18,523.19	32,006.04	58.77	0.00	0.00	0.00	6,023.57	(14.64)	190,517.93	3,468.02	40,199.50	0.00	2.16	0.00	0.00	234,187.61
West End Consolidated Water Co	0.0	0.00	0.00	526.8	6,153.03	10,631.75	0.00	0.00	0.00	0.00	0.00	0.00	16,784.78	1,152.01	13,353.47	0.00	0.00	0.00	0.00	31,290.26
West Valley Water District	0.0	0.00	0.00	358.2	4,183.92	7,229.35	0.00	0.00	0.00	0.00	0.00	0.00	11,413.27	783.34	9,080.05	0.00	740.08	0.00	0.00	22,016.74
	97,128.8	2,438,156.42	4,212,652.45	65,083.4	760,153.00	1,313,461.00	2,275.22	12,892.83	0.00	(233,203.35)	233,203.35	(124,590.47)	8,615,000.46	0.01	772,770.01	0.00	52,788.61	(49,314.03)	2,564.96	9,393,810.02
	8A	8B	8C	8D	8E	8F	8G	8H	81	8J	8K	8L	8M	8N	80	8P	8Q	8R	8S	8T

Notes:

1) IEUA is collecting the seventh of ten annual RTS charges for water purchased in FY 2016/17, and sixth 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 adjustment is based on the previous year's obligation, multipled by the current replenishment rate, minus the fund balance, similar to the CURO.





#### **Water Production Overview**

	Physical Production	Voluntary Agreements (w/ Ag)	Assignments (w/ Non-Ag)	Other Adjustments	Actual FY Production (Assmnt Pkg Column 10l)
BlueTriton Brands, Inc.	231.2	0.0	0.0	0.0	231.2
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	1,599.0	(41.9)	0.0	0.0	1,557.1
Chino, City Of	5,857.9	(2,416.7)	(71.3)	0.0	3,369.9
Cucamonga Valley Water District	12,633.3	0.0	0.0	(11.9)	12,621.4
Desalter Authority	40,337.1	0.0	0.0	(28.6)	40,308.5
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	2,861.8	0.0	0.0	0.0	2,861.8
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	990.9	0.0	0.0	0.0	990.9
Jurupa Community Services District	7,790.4	0.0	(428.9)	28.6	7,390.1
Marygold Mutual Water Company	584.9	0.0	0.0	0.0	584.9
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	3,287.5	(104.6)	(22.5)	(126.4)	3,034.0
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	1,254.9	0.0	0.0	0.0	1,254.9
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	14, <mark>2</mark> 30.6	(4,056.9)	(1,066.3)	0.0	9,107.5
Pomona, City Of	10,453.8	0.0	0.0	0.0	10,453.8
San Antonio Water Company	104.0	0.0	0.0	0.0	104.0
San Bernardino, County of (Shooting Park)	16.5	0.0	0.0	0.0	16.5
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0
Upland, City Of	1,547.0	0.0	0.0	(402.9)	1,144.1
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
	103,781.0	(6,620.1)	(1,589.0)	(541.2)	95,030.7
Less Desalter Authority Production					(40,308.5)
Total Less Desalter Authority Production				-	54,722.1
	9A	9B	9C	9D	9E

Notes:

Other Adjustments:

1) Cucamonga Valley Water District received credit of 11.910 AF after evaporative loss due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.

2) CDA provided 28.570 AF to JCSD for irrigation at Orchard Park.

3) Monte Vista Water District received a credit of 126.402 AF after evaporative loss due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.

4) City of Upland received a credit of 402.898 AF after evporative loss due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.



### Water Production Summary

	Percent of	Carryover	Prior Year	Assigned	Net Ag Pool	Water	Other	Annual	Actual	Storage and	Total	Net Over-Production		Net Over-Production		Under Production Balances		
	Operating Safe Yield	Beginning Balance	Adjustments	Share of Operating Safe Yield	Reallocation	Transaction Activity	Adjustments	Production Right	Fiscal Year Production	Recovery Program(s)	Production and Exchanges	85/15%	100%	Total Under- Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account		
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0	231.2	0.0	231.2	231.2	0.0	231.2	0.0	0.0	0.0	0.0	0.0		
CalMat Co. (Appropriative)	0.000%	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		
Chino Hills, City Of	3.851%	1,572.5	0.0	1,572.5	2,452.1	0.0	0.0	5,597.1	1,557.1	0.0	1,557.1	0.0	0.0	4,040.0	1,572.5	2,467.5		
Chino, City Of	7.357%	3,004.2	0.0	3,004.2	11,833.7	0.0	0.0	17,842.0	3,369.9	0.0	3,369.9	0.0	0.0	14,472.1	3,004.2	11,468.0		
Cucamonga Valley Water District	6.601%	2,695.5	0.0	2,695.5	2,610.8	4,619.7	0.0	12,621.4	12,621.4	0.0	12,621.4	0.0	0.0	0.0	0.0	0.0		
Desalter Authority	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	40,308.5	0.0	40,308.5	0.0	40,308.5	0.0	0.0	0.0		
Fontana Union Water Company	11.657%	0.0	0.0	4,760.0	3,553.9	(8,313.9)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Fontana Water Company	0.002%	0.8	0.0	0.8	834.6	7,503.5	0.0	8,339.7	2,861.8	0.0	2,861.8	0.0	0.0	5,477.9	0.8	5,477.1		
Fontana, City Of	0.000%	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		
Golden State Water Company	0.750%	158.3	0.0	306.3	228.7	336.4	0.0	1,029.6	990.9	0.0	990.9	0.0	0.0	38.7	38.7	0.0		
Jurupa Community Services District	3.759%	1,535.0	0.0	1,535.0	16,804.2	0.0	0.0	19,874.1	7,390.1	0.0	7,390.1	0.0	0.0	12,484.0	1,535.0	10,949.1		
Marygold Mutual Water Company	1.195%	488.0	0.0	488.0	364.3	0.0	0.0	1,340.3	584.9	0.0	584.9	0.0	0.0	755.3	488.0	267.4		
Monte Vista Irrigation Company	1.234%	503.9	0.0	503.9	376.2	0.0	0.0	1,384.0	0.0	0.0	0.0	0.0	0.0	1,384.0	503.9	880.1		
Monte Vista Water District	8.797%	3,592.2	0.0	3,592.2	2,787.6	(2,236.5)	0.0	7,735.4	3,034.0	2,098.1	5,132.1	0.0	0.0	2,603.4	2,603.4	0.0		
NCL Co, LLC	0.000%	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		
Niagara Bottling, LLC	0.000%	0.0	0.0	0.0	0.0	2,000.0	0.0	2,000.0	1,254.9	0.0	1,254.9	0.0	0.0	745.1	0.0	745.1		
Nicholson Family Trust	0.007%	2.2	0.0	2.9	2.1	(4.6)	0.0	2.6	0.0	0.0	0.0	0.0	0.0	2.6	2.6	0.0		
Norco, City Of	0.368%	150.3	0.0	150.3	112.2	0.0	0.0	412.7	0.0	0.0	0.0	0.0	0.0	412.7	150.3	262.5		
Ontario, City Of	20.742%	8,469.8	0.0	8,469.8	12,855.1	0.0	0.0	29,794.6	9,107.5	0.0	9,107.5	0.0	0.0	20,687.2	8,469.8	12,217.4		
Pomona, City Of	20.454%	8,352.2	0.0	8,352.2	6,235.8	0.0	0.0	22,940.2	10,453.8	0.0	10,453.8	0.0	0.0	12,486.4	8,352.2	4,134.2		
San Antonio Water Company	2.748%	1,122.1	0.0	1,122.1	837.8	0.0	0.0	3,082.0	104.0	0.0	104.0	0.0	0.0	2,978.0	1,122.1	1,855.9		
San Bernardino, County of (Shooting P	0.000%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.5	0.0	16.5	16.5	0.0	0.0	0.0	0.0		
Santa Ana River Water Company	2.373%	969.0	0.0	969.0	723.5	0.0	0.0	2,661.4	0.0	0.0	0.0	0.0	0.0	2,661.4	969.0	1,692.4		
Upland, City Of	5.202%	2,124.2	0.0	2,124.2	1,585.9	438.3	0.0	6,272.6	1,144.1	0.0	1,144.1	0.0	0.0	5,128.5	2,124.2	3,004.3		
West End Consolidated Water Co	1.728%	705.6	0.0	705.6	526.8	(66.4)	0.0	1,871.6	0.0	0.0	0.0	0.0	0.0	1,871.6	705.6	1,166.0		
West Valley Water District	1.175%	479.8	0.0	479.8	358.2	0.0	0.0	1,317.8	0.0	0.0	0.0	0.0	0.0	1,317.8	479.8	838.0		
	100.00%	35,925.4	0.0	40,834.0	65,083.4	4,507.8	0.0	146,350.6	95,030.7	2,098.1	97,128.8	16.5	40,308.5	89,546.8	32,121.9	57,424.9		
Less Desalter Authority Production									(40,308.5)		(40,308.5)		(40,308.5)					
Total Less Desalter Authority Production									54,722.1		56,820.2	-	0.0					
	10A	10B	10C	10D	10E	10F	10G	10H	101	10J	10K	10L	10M	10N	100	10P		

Notes:

1) BlueTriton Brands, Inc. transferred 231.2 AF out of their ECO account to offset their Production Year 2023/24 overproduction obligations.

2) Cucamonga Valley Water District transferred 5,601.6 AF out of their ECO account to offset their Production Year 2023/24 overproduction obligations.



#### Local Excess Carry Over Storage Account Summary

		E	Excess Carry Ove	er Account (ECO	)	
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Supplemental Storage	From Under- Production	Ending Balance
BlueTriton Brands, Inc.	835.2	(0.6)	(270.3)	0.0	0.0	564.3
CalMat Co. (Appropriative)	0.4	0.0	0.0	0.0	0.0	0.4
Chino Hills, City Of	16,440.5	(11.5)	0.0	0.0	2,467.5	18,896.5
Chino, City Of	115,090.2	(80.6)	(2,323.4)	0.0	11,468.0	124,154.2
Cucamonga Valley Water District	9,613.9	(6.7)	(7,513.8)	0.0	0.0	2,093.4
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	15,670.2	(11.0)	(520.4)	0.0	5,477.1	20,615.9
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	48,577.6	(34.0)	(2,507.7)	0.0	10,949.1	56,985.0
Marygold Mutual Water Company	166.3	(0.1)	(283.0)	0.0	267.4	150.6
Monte Vista Irrigation Company	12,244.2	(8.6)	(190.1)	0.0	880.1	12,925.7
Monte Vista Water District	2,255.4	(1.6)	0.0	0.0	0.0	2,253.8
NCL Co, LLC	4.0	0.0	0.0	0.0	0.0	4.0
Niagara Bottling, LLC	2,914.4	(2.0)	(212.2)	0.0	745.1	3,445.2
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0
Norco, City Of	3,007.4	(2.1)	(56.7)	0.0	262.5	3,211.1
Ontario, City Of	55,469.4	(38.8)	(4,164.4)	0.0	12,217.4	63,483.6
Pomona, City Of	26,706.5	(18.7)	(4,918.8)	0.0	4,134.2	25,903.2
San Antonio Water Company	5,953.9	(4.2)	0.0	0.0	1,855.9	7,805.6
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	7,213.4	(5.0)	(365.6)	0.0	1,692.4	8,535.2
Upland, City Of	15,119.6	(10.6)	(994.9)	0.0	3,004.3	17,118.5
West End Consolidated Water Co	5,949.0	(4.2)	(974.5)	0.0	1,166.0	6,136.3
West Valley Water District	9,341.6	(6.5)	(2,181.0)	0.0	838.0	7,992.1
	352,573.2	(246.8)	(27,476.7)	0.0	57,424.9	382,274.6
	<b>11A</b>	11B	11C	11D	11E	11F

Notes:

1) BlueTriton Brands, Inc. transferred 231.2 AF out of their ECO account to offset their Production Year 2023/24 overproduction obligations. 2) Cucamonga Valley Water District transferred 5,601.6 AF out of their ECO account to offset their Production Year 2023/24 overproduction obligations.



### Local Supplemental Storage Account Summary

		Rechar	ged Recycled A	ccount			Quantifie	d (Pre 7/1/2000)	Account		New (Post 7/1/2000) Account			Combined		
	Beginning Balance	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	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	Ending Balance
BlueTriton Brands, Inc.	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
CalMat Co. (Appropriative)	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
Chino Hills, City Of	15,162.8	(10.6)	1,156.7	0.0	16,308.8	2,833.5	(2.0)	(915.5)	0.0	1,916.0	0.0	0.0	0.0	0.0	0.0	18,224.9
Chino, City Of	10,077.5	(7.1)	1,469.9	0.0	11,540.4	1,049.6	(0.7)	0.0	0.0	1,048.8	1,922.6	(1.3)	0.0	0.0	1,921.2	14,510.4
Cucamonga Valley Water District	48,317.8	(33.8)	3,140.8	0.0	51,424.8	10,670.9	(7.5)	0.0	0.0	10,663.5	1,184.8	(0.8)	481.9	0.0	1,665.9	63,754.1
Desalter Authority	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
Fontana Union Water Company	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
Fontana Water Company	1,623.4	(1.1)	0.0	0.0	1,622.3	0.0	0.0	0.0	0.0	0.0	331.8	(0.2)	241.2	0.0	572.8	2,195.0
Fontana, City Of	43.9	0.0	0.0	0.0	43.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.9
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	872.9	(0.6)	(283.1)	0.0	589.1	0.0	0.0	0.0	0.0	0.0	589.1
Jurupa Community Services District	4,822.3	(3.4)	0.0	0.0	4,818.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,083.5	0.0	2,083.5	6,902.4
Marygold Mutual Water Company	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
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	5,438.6	(3.8)	0.0	0.0	5,434.8	0.0	0.0	0.0	0.0	0.0	5,434.8
Monte Vista Water District	585.9	(0.4)	541.3	0.0	1,126.7	3,369.4	(2.4)	0.0	0.0	3,367.1	0.0	0.0	0.0	0.0	0.0	4,493.8
NCL Co, LLC	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
Niagara Bottling, LLC	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
Nicholson Family Trust	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
Norco, City Of	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	96.1	96.1
Ontario, City Of	59,632.5	(41.7)	5,838.2	0.0	65,428.9	8,033.2	(5.6)	0.0	0.0	8,027.6	0.0	0.0	0.0	0.0	0.0	73,456.5
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	10,889.2	(7.6)	0.0	0.0	10,881.5	1,556.6	(1.1)	0.0	0.0	1,555.5	12,437.0
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,561.4	(3.9)	2,250.5	0.0	7,808.0	7,808.0
San Bernardino, County of (Shooting Park)	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
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	480.1	(0.3)	0.0	0.0	479.7	479.7
Upland, City Of	16,359.0	(11.5)	1,221.9	0.0	17,569.4	5,791.0	(4.1)	0.0	0.0	5,786.9	0.0	0.0	0.0	0.0	0.0	23,356.3
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	451.6	(0.3)	0.0	0.0	451.3	451.3
West Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	307.1	(0.2)	0.0	0.0	306.9	306.9
	156,624.9	(109.6)	13,368.7	0.0	169,884.0	48,948.3	(34.3)	(1,198.6)	0.0	47,715.4	11,892.0	(8.3)	5,057.1	0.0	16,940.8	234,540.3
	12A	12B	12C	12D	12E	12F	12G	12H	121	12J	12K	12L	12M	12N	120	12P



### **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	50,000.0		0.0	(12,500.0)	37,500.0
Non-Ag OBMP Special Assessment	0.0		735.0	(735.0)	0.0
Non-Ag Dedication	0.0		0.0	0.0	0.0
	51,286.7		735.0	(13,235.0)	38,786.7
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	1,795.8	(1,795.8)	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	2,236.5	(2,236.5)	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	1.1	(1.1)	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	0.0	2,462.2	(2,462.2)	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	6,495.5	(6,495.5)	0.0
	13A	13B	13C	13D	13E
STORAGE AND RECOVERY	Beginning Balance	Storage Loss	MWD "Puts"	In-Lieu "Puts"/ (Takes)	Ending Balance
METROPOLITAN WATER DISTRICT					
Dry Year Yield / Conjuctive Use Program	7,939.1	(5.6)	35,876.6	2,098.1	45,908.2
	13F	13G	13H	131	13J



### **Water Transaction Summary**

			Water Transactions	\$	
	Assigned Rights	General Transfer	Transfers (To) / From ECO Account	Transfers (To) Desalter Replenishment	Total Water Transactions
BlueTriton Brands, Inc.	0.0	0.0	231.2	0.0	231.2
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	(6,235.0)	5,253.1	5,601.6	0.0	4,619.7
Desalter Authority	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	(6,518.1)	0.0	(1,795.8)	(8,313.9)
Fontana Water Company	7,503.5	0.0	0.0	0.0	7,503.5
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	336.4	0.0	0.0	0.0	336.4
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	(2,236.5)	(2,236.5)
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	2,000.0	0.0	0.0	0.0	2,000.0
Nicholson Family Trust	(3.5)	0.0	0.0	(1.1)	(4.6)
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	(1,265.0)	2,462.2	1,265.0	(2,462.2)	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	438.3	0.0	0.0	0.0	438.3
West End Consolidated Water Co	(774.7)	0.0	708.3	0.0	(66.4)
West Valley Water District	(2,000.0)	0.0	2,000.0	0.0	0.0
	0.0	1,197.2	9,806.1	(6,495.5)	4,507.8
	14A	14B	14C	14D	14E



### POOL 3

### Land Use Conversion Summary

	Drier	Conversion	Conversion @ 1.3 af/ac		Conversion	@ 2.0 af/ac	Total Land Use Conversion	
	Conversion	Acres	Acre-Feet	Converted AF	Acres	Acre-Feet	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	3,764.692	7,529.4	9,590.8	
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	6,037.088	12,074.2	15,658.2	
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	2,818.450	5,636.9	6,531.5	
	405.6	5,897.410	7,666.6	8,072.3	13,262.074	26,524.1	34,596.4	
	15A	15B	15C	15D	15E	15F	15 <b>G</b>	





### **Agricultural Pool Reallocation Summary**

		R	eallocation of Agric	cutural Pool Safe Y	/ield
	% Share of Operating Safe Yield	Safe Yield Reduction <sup>1</sup>	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	827.5	2,452.1
Chino, City Of	7.357%	662.1	9,590.8	1,580.8	11,833.7
Cucamonga Valley Water District	6.601%	594.1	598.4	1,418.4	2,610.8
Desalter Authority	0.000%	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	1,049.1	0.0	2,504.7	3,553.9
Fontana Water Company	0.002%	0.2	834.0	0.4	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	161.2	228.7
Jurupa Community Services District	3.759%	338.3	15,658.2	807.7	16,804.2
Marygold Mutual Water Company	1.195%	107.6	0.0	256.8	364.3
Monte Vista Irrigation Company	1.234%	111.1	0.0	265.2	376.2
Monte Vista Water District	8.797%	791.7	105.6	1,890.2	2,787.6
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	1.5	2.1
Norco, City Of	0.368%	33.1	0.0	79.1	112.2
Ontario, City Of	20.742%	1,866.8	6,531.5	4,456.8	12,855.1
Pomona, City Of	20.454%	1,840.9	0.0	4,395.0	6,235.8
San Antonio Water Company	2.748%	247.3	0.0	590.5	837.8
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	509.9	723.5
Upland, City Of	5.202%	468.2	0.0	1,117.8	1,585.9
West End Consolidated Water Co	1.728%	155.5	0.0	371.3	526.8
West Valley Water District	1.175%	105.8	0.0	252.5	358.2
Agricultural Pool Safe Yield82,800.0Agricultural Pool Production(17,716.6)Safe Yield Reduction1(9,000.0)Land Use Conversions(34,596.4)Early Transfer [16D]21,487.0	100%	9,000.0 16B	34,596.4 16C	21,487.0 16D	65,083.4 16E

Notes:

<sup>1</sup> 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."





## Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:	AF	Replenishment Rates			
Appropriative - 100	0.0	2024 Rate	\$920.00		
Appropriative - 15/85	0.0	2023 Rate	\$872.00		
Non-Agricultural - 100	0.0				
	0.0				

Pool 3 Appropriative	<b>-</b> · · · <b>-</b>									
Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)	AF Production and Exchanges	85/15 Producers	Percent	15%	85%	100%	Total
BlueTriton Brands, Inc.	0.0	\$0.00	\$0.00	231.2	******	0.000%	X X X X X X X X X X X X	x x x x x x x x x x x x	\$0.00	\$0.00
CalMat Co. (Appropriative)	0.0	\$0.00	\$0.00	0.0	********	0.000%	****	X X X X X X X X X X X	\$0.00	\$0.00
Chino Hills, City Of	0.0	\$0.00	\$0.00	1,557.1	1,557.1	3.515%	(\$19.93)	\$0.00	x x x x x x x x x x x x	(\$19.93)
Chino, City Of	0.0	\$0.00	\$0.00	3,369.9	3,369.9	7.608%	(\$43.13)	\$0.00	x x x x x x x x x x x x	(\$43.13)
Cucamonga Valley Water District	0.0	\$0.00	\$0.00	12,621.4	12,621.4	28.494%	(\$161.54)	\$0.00	x x x x x x x x x x x x	(\$161.54)
Desalter Authority	0.0	\$0.00	\$0.00	40,308.5	******	0.000%	x x x x x x x x x x x x	X X X X X X X X X X X	x x x x x x x x x x x x	\$0.00
Fontana Union Water Company	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Fontana Water Company	0.0	\$0.00	\$0.00	2,861.8	2,861.8	6.461%	(\$36.63)	\$0.00	x x x x x x x x x x x x	(\$36.63)
Fontana, City Of	0.0	\$0.00	\$0.00	0.0	*******	0.000%	x x x x x x x x x x x x	x x x x x x x x x x x x	\$0.00	\$0.00
Golden State Water Company	0.0	\$0.00	\$0.00	990.9	990.9	2.237%	(\$12.68)	\$0.00	X X X X X X X X X X X	(\$12.68)
Jurupa Community Services District	0.0	\$0.00	\$0.00	7,390.1	7,390.1	16.684%	(\$94.58)	\$0.00	x x x x x x x x x x x x	(\$94.58)
Marygold Mutual Water Company	0.0	\$0.00	\$0.00	584.9	X X X X X X X X X X X	0.000%	x x x x x x x x x x x x	X X X X X X X X X X X	\$0.00	\$0.00
Monte Vista Irrigation Company	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Monte Vista Water District	0.0	\$0.00	\$0.00	5,132.1	5,132.1	11.586%	(\$65.68)	\$0.00	x x x x x x x x x x x x	(\$65.68)
NCL Co, LLC	0.0	\$0.00	\$0.00	0.0	x x x x x x x x x x x x	0.000%	x x x x x x x x x x x x	x x x x x x x x x x x x	\$0.00	\$0.00
Niagara Bottling, LLC	0.0	\$120,810.95	(\$120,810.95)	1,254.9	x x x x x x x x x x x x	0.000%	x x x x x x x x x x x x	x x x x x x x x x x x x	(\$120,810.95)	(\$120,810.95)
Nicholson Family Trust	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Norco, City Of	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Ontario, City Of	0.0	\$0.00	\$0.00	9,107.5	9,107.5	20.561%	(\$116.57)	\$0.00	X X X X X X X X X X X	(\$116.57)
Pomona, City Of	0.0	\$0.00	<mark>\$</mark> 0.00	10,453.8	x x x x x x x x x x x x	0.000%	x x x x x x x x x x x x	x x x x x x x x x x x x	\$0.00	\$0.00
San Antonio Water Company	0.0	\$0.00	<b>\$</b> 0.00	104.0	104.0	0.235%	(\$1.33)	\$0.00	x x x x x x x x x x x x	(\$1.33)
San Bernardino, County of (Shooting Park)	0.0	\$3,779.53	(\$3,779.53)	16.5	16.5	0.037%	(\$0.21)	(\$3,212.60)	x x x x x x x x x x x x	(\$3,212.81)
Santa Ana River Water Company	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Upland, City Of	0.0	\$0.00	\$0.00	1,144.1	1,144.1	2.583%	(\$14.64)	\$0.00	x x x x x x x x x x x x	(\$14.64)
West End Consolidated Water Co	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
West Valley Water District	0.0	\$0.00	\$0.00	0.0	0.0	0.000%	\$0.00	\$0.00	x x x x x x x x x x x x	\$0.00
Pool 3 Appropriative Total	0.0	\$124,590.48	(\$124,590.48)	97,128.8	44,295.4	100.000%	(\$566.92)	(\$3,212.60)	(\$120,810.95)	(\$124,590.47)
	17A	17B	17C	17D	17E	17F	17G	17H	171	17J

Notes:

1) The 2024 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$903/AF, a \$15/AF surcharge from Three Valleys Municipal Water District, and a \$2/AF connection fee from Orange County Water District.



POOL 3



#### **Desalter Replenishment Accounting<sup>1</sup>**

		<b>Desalter Production</b>		Desalter Replenishment									
Production	Pre-Peace II	Peace II Desalter		Desalter (aka	Paragraph 31 Settlement	"Leave Behind"	Safe Yield Contributed by	Controlled	l Overdraft / Re-Op, Pl	A, 6.2(a)(vi)	Appropriative Pool DRO	Non-Ag OBMP Assessment (10%	Remaining Desalter Replenishment
i cui	Desalter Production	Expansion Production <sup>2</sup>	lotal	Kaiser) Account PIIA, 6.2 (a)(i)	Agreements Dedication <sup>3</sup> PIIA, 6.2(a)(ii)	Losses PIIA, 6.2(a)(iv)	Parties PIIA, 6.2(a)(v)	Allocation to Pre-Peace II Desalters <sup>4,8</sup>	Allocation to All Desalters⁵	Balance	Contribution PIIA, 6.2(b)(ii)	Haircut) <sup>6</sup> PIIA, 6.2(b)(i)	Obligation⁴. <sup>7</sup> PIIA, 6.2(b)(iii)
2000 / 2001	7,989.0	0.0	7,989.0	3,994.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,994.5
2001 / 2002	9,457.8	0.0	9,457.8	4,728.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,728.9
2002 / 2003	10,438.5	0.0	10,438.5	5,219.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,219.3
2003 / 2004	10,605.0	0.0	10,605.0	5,302.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5,302.5
2004 / 2005	9,853.6	0.0	9,853.6	4,926.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,926.8
2005 / 2006	16,475.8	0.0	16,475.8	11,579.1	0.0	0.0	0.0	0.0	0.0	400,000.0	0.0	0.0	4,896.7
2006 / 2007	26,356.2	0.0	26,356.2	608.4	4,273.1	0.0	0.0	21,474.7	0.0	378,525.3	0.0	0.0	0.0
2007 / 2008	26,972.1	0.0	26,972.1	0.0	0.0	0.0	0.0	<b>26,</b> 972.1	0.0	351,553.2	0.0	0.0	0.0
2008 / 2009	32,920.5	0.0	32,920.5	0.0	0.0	0.0	0.0	61,989.1	0.0	289,564.1	0.0	0.0	(29,068.6)
2009 / 2010	28,516.7	0.0	28,516.7	0.0	0.0	0.0	0.0	28,516.7	0.0	261,047.4	0.0	0.0	0.0
2010 / 2011	29,318.7	0.0	29,318.7	0.0	0.0	0.0	0.0	29,318.7	0.0	231,728.7	0.0	0.0	0.0
2011 / 2012	28,378.9	0.0	28,378.9	0.0	0.0	0.0	0.0	28,378.9	0.0	203,349.7	0.0	0.0	0.0
2012 / 2013	27,061.7	0.0	27,061.7	0.0	0.0	0.0	0.0	27,061.7	0.0	176,288.1	0.0	0.0	0.0
2013 / 2014	29,228.0	14.6	29,242.6	0.0	0.0	0.0	0.0	0.0	12,500.0	163,788.1	10,000.0	0.0	6,742.6
2014 / 2015	29,541.3	448.7	29,990.0	0.0	0.0	0.0	0.0	0.0	12,500.0	151,288.1	10,000.0	0.0	7,490.0
2015 / 2016	27,008.8	1,154.1	28,162.9	0.0	0.0	0.0	0.0	0.0	12,500.0	138,788.1	10,000.0	0.0	5,662.9
2016 / 2017	26,725.6	1,527.2	28,252.8	0.0	0.0	0.0	0.0	0.0	12,500.0	126,288.1	10,000.0	735.0	5,017.8
2017 / 2018	28,589.8	1,462.5	30,052.3	0.0	0.0	0.0	0.0	0.0	12,500.0	113,788.1	10,000.0	735.0	6,817.3
2018 / 2019	25,502.9	5,696.3	31,199.2	0.0	0.0	0.0	0.0	0.0	12,500.0	101,288.1	10,000.0	735.0	7,964.2
2019 / 2020	27,593.6	8,003.4	35,597.1	0.0	0.0	0.0	0.0	0.0	12,500.0	88,788.1	10,000.0	735.0	12,362.0
2020 / 2021	31,944.8	8,169.7	40,114.5	0.0	0.0	0.0	0.0	0.0	12,500.0	76,288.1	10,000.0	735.0	16,879.4
2021 / 2022	28,678.0	11,847.4	40,525.4	0.0	0.0	0.0	0.0	0.0	12,500.0	63,788.1	10,000.0	735.0	17,290.4
2022 / 2023	30,223.8	9,591.2	39,815.0	0.0	0.0	0.0	0.0	0.0	12,500.0	51,288.1	10,000.0	735.0	16,580.0
2023 / 2024	29,007.3	11,301.2	40,308.5	0.0	0.0	0.0	0.0	0.0	12,500.0	38,788.1	10,000.0	735.0	17,073.5
2024 / 2025	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	12,500.0	26,288.1	10,000.0	735.0	16,765.0
2025 / 2026	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	5,000.0	21,288.1	10,000.0	735.0	24,265.0
2026 / 2027	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	5,000.0	16,288.1	10,000.0	735.0	24,265.0
2027 / 2028	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	5,000.0	11,288.1	10,000.0	735.0	24,265.0
2028 / 2029	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	5,000.0	6,288.1	10,000.0	735.0	24,265.0
2029 / 2030	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0	0.0	0.0	5,000.0	1,288.1	10,000.0	735.0	24,265.0
	758,388.5	119,216.3	877,604.8	36,359.6	4,2 <mark>73.</mark> 1	0.0	0.0	223,711.9	175,000.0		170,000.0	10,290.5	257,970.0
	18A	18B	18C	18D	18E	18F	18G	18H	181	18J	18K	18L	18M

Notes:

<sup>1</sup> 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 15, 2019 Court Order.

<sup>2</sup> Peace II Desalter Expansion was anticipated to have an annual production of approximately 10,000 AF.

<sup>3</sup> 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 deemed to have been dedicated as of June 30, 2007.

<sup>4</sup> Six years of Desalter tracking (Production Year 2000-2001 through Production Year 2005/2006) may have incorrectly assumed that a significant portion of Desalter Induced Recharge. Condition Subsequent 7 included an adjustment of 29,070 AF against Desalter replenishment in Production Year 2008/2009.

<sup>5</sup> 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 been amended to be allocated to Desalter replenishment over a 17-year period, beginning in 2013/14 and ending in 2029/30. <sup>6</sup> 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 seven 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 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 distributed 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 production.

<sup>7</sup> 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 assessed against the Appropriative Pool, pro-rata based on each Producer's combined total share of OSY and their Adjusted Physical Production. <sup>8</sup> 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 a later date to offset a future Desalter Replenishment Obligation.





#### **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	3.694%	327.3	55.4	382.7
Chino, City Of	7.357%	9,590.8	27.722%	625.3	415.8	1,041.2
Cucamonga Valley Water District	6.601%	598.4	1.730%	561.1	25.9	587.0
Fontana Union Water Company	11.657%	0.0	0.000%	990.8	0.0	990.8
Fontana Water Company	0.002%	834.0	2.411%	0.2	36.2	36.3
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%	15,658.2	45.260%	319.5	678.9	998.4
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	0.305%	747.7	4.6	752.3
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%	6,531.5	18.879%	1,763.1	283.2	2,046.3
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%	34,596.4	100.000%	8,500.0	1,500.0	10,000.0
	<b>19A</b>	<b>19B</b>	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."



### **Remaining Desalter Replenishment Obligation (RDRO)**

			CALC		ALLOCATING THE RDRO							
	Assigned Share of Operating Safe Yield	Physical Production	50% of Voluntary Agreements with Ag	Assignments with Non-Ag	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		
BlueTriton Brands, Inc.	0.0	231.2	0.0	0.0	0.0	0.0	231.2	231.2	0.229%	39.1		
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.0		
Chino Hills, City Of	1,572.5	1,599.0	(21.0)	0.0	0.0	0.0	0.0 1,578.0		0.0 1,578.0 3,150.6		3.120%	532.8
Chino, City Of	3,004.2	5,857.9	(1,208.4)	(71.3)	0.0	0.0	4,578.3	7,582.4	7.510%	1,282.2		
Cucamonga Valley Water District	2,695.5	12,633.3	0.0	0.0	0.0	(11.9)	12,621.4	15,316.9	15.171%	2,590.1		
Fontana Union Water Company	4,760.0	0.0	0.0	0.0	0.0	0.0	0.0	4,760.0	4.715%	804.9		
Fontana Water Company	0.8	2,861.8	0.0	0.0	0.0	0.0	2,861.8	2,862.7	2.835%	484.1		
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.0		
Golden State Water Company	306.3	990.9	0.0	0.0	0.0	0.0	990.9	1,297.2	1.285%	219.4		
Jurupa Community Services District	1,535.0	7,790.4	0.0	(428.9)	0.0	28.6	7,390.1	8,925.0	8.840%	1,509.3		
Marygold Mutual Water Company	488.0	584.9	0.0	0.0	0.0	0.0	584.9	1,072.9	1.063%	181.4		
Monte Vista Irrigation Company	503.9	0.0	0.0	0.0	0.0	0.0	0.0	503.9	0.499%	85.2		
Monte Vista Water District	3,592.2	3,287.5	(52.3)	(22.5)	2,098.1	(126.4)	5,184.4	8,776.5	8.693%	1,484.1		
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.0		
Niagara Bottling, LLC	0.0	1,254.9	0.0	0.0	0.0	0.0	1,254.9	1,254.9	1.243%	212.2		
Nicholson Family Trust	2.9	0.0	0.0	0.0	0.0	0.0	0.0	2.9	0.003%	0.5		
Norco, City Of	150.3	0.0	0.0	0.0	0.0	0.0	0.0	150.3	0.149%	25.4		
Ontario, City Of	8,469.8	14,230.6	(2,028.4)	(1,066.3)	0.0	0.0	11,135.9	19,605.7	19.418%	3,315.4		
Pomona, City Of	8,352.2	10,453.8	0.0	0.0	0.0	0.0	10,453.8	18,806.0	18.626%	3,180.2		
San Antonio Water Company	1,122.1	104.0	0.0	0.0	0.0	0.0	104.0	1,226.1	1.214%	207.3		
San Bernardino, County of (Shooting Park)	0.0	16.5	0.0	0.0	0.0	0.0	16.5	16.5	0.016%	2.8		
Santa Ana River Water Company	969.0	0.0	0.0	0.0	0.0	0.0	0.0	969.0	0.960%	163.9		
Upland, City Of	2,124.2	1,547.0	0.0	0.0	0.0	(402.9)	1,144.1	3,268.3	3.237%	552.7		
West End Consolidated Water Co	705.6	0.0	0.0	0.0	0.0	0.0	0.0	705.6	0.699%	119.3		
West Valley Water District	479.8	0.0	0.0	0.0	0.0	0.0	0.0	479.8	0.475%	81.1		
	40,834.0	63,443.9	(3,310.0)	(1,589.0)	2,098.1	(512.6)	60,130.2	100,964.3	100.000%	17,073.5		
	20A	20B	20C	20D	20E	20F	20G	20H	201	20J		

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



### **Desalter Replenishment Summary**

	Desalter R	eplenishment Obliga	tion in AF				Assessments					
	Desalter Replenishment Obligation Contribution	Remaining Desalter Replenishment Obligation	Total Desalter Replenishment Obligation	Transfer from Dedicated Replenishment Account	Transfer from Excess Carry Over Storage Account	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 (\$)
BlueTriton Brands, Inc.	0.0	(39.1)	(39.1)	0.0	39.1	0.0	0.0	0.0	0.0	39.1	0.0	0.00
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
Chino Hills, City Of	(382.7)	(532.8)	(915.5)	0.0	0.0	0.0	915.5	0.0	0.0	915.5	0.0	0.00
Chino, City Of	(1,041.2)	(1,282.2)	(2,323.4)	0.0	2,323.4	0.0	0.0	0.0	0.0	2,323.4	0.0	0.00
Cucamonga Valley Water District	(587.0)	(2,590.1)	(3,177.2)	0.0	3,177.2	0.0	0.0	0.0	0.0	3,177.2	0.0	0.00
Fontana Union Water Company	(990.8)	(804.9)	(1,795.8)	1,795.8	0.0	0.0	0.0	0.0	0.0	1,795.8	0.0	0.00
Fontana Water Company	(36.3)	(484.1)	(520.4)	0.0	520.4	0.0	0.0	0.0	0.0	520.4	0.0	0.00
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
Golden State Water Company	(63.8)	(219.4)	(283.1)	0.0	0.0	0.0	283.1	0.0	0.0	283.1	0.0	0.00
Jurupa Community Services District	(998.4)	(1,509.3)	(2,507.7)	0.0	2,507.7	0.0	0.0	0.0	0.0	2,507.7	0.0	0.00
Marygold Mutual Water Company	(101.6)	(181.4)	(283.0)	0.0	283.0	0.0	0.0	0.0	0.0	283.0	0.0	0.00
Monte Vista Irrigation Company	(104.9)	(85.2)	(190.1)	0.0	190.1	0.0	0.0	0.0	0.0	190.1	0.0	0.00
Monte Vista Water District	(752.3)	(1,484.1)	(2,236.5)	2,236.5	0.0	0.0	0.0	0.0	0.0	2,236.5	0.0	0.00
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00
Niagara Bottling, LLC	0.0	(212.2)	(212.2)	0.0	212.2	0.0	0.0	0.0	0.0	212.2	0.0	0.00
Nicholson Family Trust	(0.6)	(0.5)	(1.1)	1.1	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.00
Norco, City Of	(31.3)	(25.4)	(56.7)	0.0	56.7	0.0	0.0	0.0	0.0	56.7	0.0	0.00
Ontario, City Of	(2,046.3)	(3,315.4)	(5,361.7)	2,462.2	2,899.4	0.0	0.0	0.0	0.0	5,361.7	0.0	0.00
Pomona, City Of	(1,738.6)	(3,180.2)	(4,918.8)	0.0	4,918.8	0.0	0.0	0.0	0.0	4,918.8	0.0	0.00
San Antonio Water Company	(233.6)	(207.3)	(440.9)	0.0	0.0	0.0	0.0	440.9	0.0	440.9	0.0	0.00
San Bernardino, County of (Shooting Park)	0.0	(2.8)	(2.8)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(2.8)	2,564.96
Santa Ana River Water Company	(201.7)	(163.9)	(365.6)	0.0	365.6	0.0	0.0	0.0	0.0	365.6	0.0	0.00
Upland, City Of	(442.2)	(552.7)	(994.9)	0.0	994.9	0.0	0.0	0.0	0.0	994.9	0.0	0.00
West End Consolidated Water Co	(146.9)	(119.3)	(266.2)	0.0	266.2	0.0	0.0	0.0	0.0	266.2	0.0	0.00
West Valley Water District	(99.9)	(81.1)	(181.0)	0.0	181.0	0.0	0.0	0.0	0.0	181.0	0.0	0.00
-	(10,000.0)	(17,073.5)	(27,073.5)	6,495.5	18,935.6	0.0	1,198.6	440.9	0.0	27,070.7	(2.8)	2,564.96
	21A	21B	21C	21D	21E	21F	21G	21H	211	21J	<b>21K</b>	21L

#### Notes:

1) City of Ontario (Non-Ag) dedicated 2,462.2 AF of Annual Share of Operating Safe Yield, to satisfy City of Ontario's 2024/25 DRO pursuant to an Exhibit "G" Section 10 Form A.



### Assessment Calculation - Projected (Includes "10% Judgment Administration and 15% OBMP & Program Elements 1-9 Operating Reserves")

PRODUCTION BASIS	FY 2023/24 Budget ⁵	FY 2024/25 Budget	ASSESSMENT	APPROPRIA		AGRICULTU	IRAL POOL	NON-AG POOL		
2022/2023 Production and Exchanges in Acre-Feet (Actuals)			86,865.190	66,788.048	76.887%	17,082.226	19.665%	2,994.916	3.448%	
2023/2024 Production and Exchanges in Acre-Feet (Actuals) <sup>1</sup>			77,415.609	56,820.238	73.396%	17,716.582	22.885%	2,878.789	3.719%	
BUDGET				Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	
Judgment Administration <sup>2,3</sup>	\$3,681,911	\$3,321,620	\$3,321,620	\$2,437,948		\$760,153	-	\$123,518	-	
OBMP & Program Elements 1-9 <sup>2</sup>	\$5,283,151	\$6,408,960	\$6,408,960		\$4,703,943		\$1,466,692		\$238,325	
Judgment Administration, OBMP & PE 1-9 Assessments	\$8,965,062	\$9,730,580	\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325	
TOTAL BUDGET			\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325	
Less: Budgeted Interest Income	(\$312,500)	(\$478,500)	(\$478,500)		(\$351,202)		(\$109,505)		(\$17,794)	
Less: Contributions from Outside Agencies	(\$186,412)	(\$191,070)	(\$191,070)		(\$140,238)		(\$43,726)		(\$7,105)	
Subtotal: CASH DEMAND	\$8,466,150	\$9,061,010	\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426	
Add: OPERATING RESERVE										
Judgment Administration (10%)	\$368,191	\$332,162	\$332,162	\$243,795		\$76,015		\$12,352		
OBMP & PE 1-9 (15%)	\$792,473	\$961,344	\$961,344		\$705,591		\$220,004		\$35,749	
Subtotal: OPERATING RESERVE	\$1,160,664	\$1,293,506	\$1,293,506	\$243,795	\$705,591	\$76,015	\$220,004	\$12,352	\$35,749	
Less: Cash Balance on Hand Available for Assessments <sup>4</sup>	(\$1,160,664)	(\$1,293,506)	(\$1,293,506)	(\$243,795)	(\$705,591)	(\$76,015)	(\$220,004)	(\$12,352)	(\$35,749)	
FUNDS REQUIRED TO BE ASSESSED	\$8,466,150	\$9,061,010	\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426	
Proposed Assessments										
Judgment Administration, OBMP & PE 1-9 Assessments (Minimum \$5.00 Per Producer)		[A]	Per Acre-Foot	\$42.91	\$74.14	\$42.91	\$74.14	\$42.91	\$74.14	
Grand Total					\$117.05		\$117.05		\$117.05	
								=		
Prior Year Assessments, (Actuals) Information Only		[B]	Per Acre-Foot	\$42.39	\$55.08	\$42.39	\$55.08	\$42.39	\$55.08	
Grand Total					\$97.47		\$97.47	=	\$97.47	
Variance Retwoon Proposed Assessments and Prior Vear Assessments				¢0.52	\$10.06	¢0.52	\$10.06	¢0.52	\$10.06	
valiance between Proposed Assessments and Prior Teal Assessments		[A] - [D]		\$U.52	\$19.00	\$0.52	\$19.00	φ0.52	\$19.00	
Grand Total					\$19.58	: :	\$19.58	=	\$19.58	
Estimated Assessment as of "Approved" Budget May 23, 2024, Information Only				\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63	
Grand Total					\$95.72		\$95.72		\$95.72	
						:		=		

Notes:

<sup>1</sup> Due to the timing of when the Budget and the Assessment Package are prepared, actual production numbers on this page may differ from the Budget depending on any last minute corrections during the Assessment Package preparation process. <sup>2</sup> Total costs are allocated to Pools by actual production percentages. Does not include Recharge Debt Payment, Recharge Improvement Projects, Replenishment Water Purchases, or RTS charges.

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

<sup>4</sup> June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, and Carryover replenishment obligations.

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





### Water Transaction Detail

#### **Standard Transactions**

		Date of \$ / Acre				lf 8	5/15 Rule Ap	olies:
То:	From:	Submittal	Quantity	Feet	Total \$	85%	15%	WM Pays
Cucamonga Valley Water District	Ontario, City Of Storage Account	10/30/2023	1,265.0					
Fontana Water Company	Cucamonga Valley Water District Annual Account	5/15/2024	2,025.6	677.25	1,371,831.50	1,166,056.78	205,774.73	Fontana Water Company
	Cucamonga Valley Water District Annual Account	5/15/2024	5,474.4	677.25	3,707,543.50			
	Nicholson Family Trust Annual Account	5/27/2024	3.5	677.25	2,370.38			
Golden State Water Company	Upland, City Of Annual Account	6/13/2024	270.0	677.25	182,857.50	155,428.88	27,428.63	Golden State Water Company
	West End Consolidated Water Co Annual Account	6/13/2024	66.4	49.00	3,253.60			
	85/15 does not apply; utilizing Wes							
Niagara Bottling, LLC	West Valley Water District Storage Account	5/6/2024	2,000.0					
Upland, City Of	West End Consolidated Water Co Storage Account	5/29/2024	708.3	49.00	34,706.70			
	85/15 Rule does not apply; utilizing	West End s	hares					
			11,81 <mark>3.2</mark>		5,302,563.17	1,321,485.65	233,203.35	
		Т	otal 15% (	Credits fro	m all Transact	ions:	\$233,203.35	

**ALL POOLS** 



#### Water Transaction Detail

#### **Applied Recurring Transactions:**

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

Notes:

1) The Water Transaction between Fontana Water Company and Cucamonga Valley Water District submitted on 5/15/2024 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 Appropriative Pool on November 2, 2011.



#### Analysis of the 85/15 Rule Application to Water Transfers

То	(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	633.4	Ontario, City Of Storage Account	10/30/2023	1,265.0	Yes	No	No	0.0
Fontana Water Company	(2,025.6)	Cucamonga Valley Water District Annual Account	5/15/2024	2,025.6	Yes	Yes	No	2,025.6
		Cucamonga Valley Water District Annual Account	5/15/2024	5,474.4	Yes	Yes	No	0.0
		Nicholson Family Trust Annual Account	5/27/2024	3.5	Yes	Yes	No	0.0
Golden State Water Company	(297.7)	Upland, City Of Annual Account	6/13/2024	270.0	Yes	Yes	No	270.0
	6/13/2024	66.4	Yes	Yes	Yes	0.0		
		85/15 does not apply;	utilizing West	End shares				
Niagara Bottling, LLC	(1,254.9)	West Valley Water District Storage Account	5/6/2024	2,000.0	No	Yes	No	0.0
Upland, City Of	4,690.2	West End Consolidated Water Co Storage Account 85/15 Rule does not a	5/29/2024	708.3 West End s	Yes	Yes	Yes	0.0

#### Notes:

1) The Water Transaction between Fontana Water Company and Cucamonga Valley Water District submitted on 5/15/2024 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 Appropriative Pool on November 2, 2011.



### **Watermaster Replenishment Calculation**

#### Cost of Replenishment Water per acre foot:

· · · · ·	sost of Replemannent	Mater per acre ic			
<u>_</u>	Natermaster Replenishment Co	ost		\$903.00	
F	Projected Spreading - OCWD C	onnection Fee		\$2.00	
F	Projected Spreading - Delivery S	Surcharge		\$15.00	
F	Pre-purchased Credit			\$0.00	
1	Fotal Replenishment Cost per	acre foot (see footn	ote)	\$920.00	
Replenishment Obligation:	AF @ \$920.00	15%	85%	Tota	al
Appropriative - 100	0.0			\$0.00	
Appropriative - 15/85	16.5	\$2,275.21	\$12,892.83	\$15,168.04	
Non-Agricultural - 100	22.5			\$20,700.00	
	39.0			\$35,868.04	
		85/11	Percent of Total 85/15	15% Replenishment	15% Water Transaction
Company	and Exchanges	Producers	s Producers	Assessment	Debits
BlueTriton Brands, Inc.	231.2			-	-
CalMat Co. (Appropriative)	0.0			-	-
Chino Hills, City Of	1,557.1	1,557.1	3.515%	\$79.98	\$8,197.67
Chino, City Of	3,369.9	3,369.9	7.608%	\$173.09	\$17,741.57
Cucamonga Valley Water District	12,621.4	12,621.4	28.494%	\$648.29	\$66,448.49
Desalter Authority	40,308.5			-	-
Fontana Union Water Company	0.0	0.0	0.000%	-	-
Fontana Water Company	2,861.8	2,861.8	6.461%	\$147.00	\$15,066.80
Fontana, City Of	0.0			-	-
Golden State Water Company	990.9	990.9	2.237%	\$50.90	\$5,216.86
Jurupa Community Services District	7,390.1	7,390.1	16.684%	\$379.59	\$38,906.66
Marygold Mutual Water Company	584.9			-	-
Monte Vista Irrigation Company	0.0	0.0	0.000%	-	-
Monte Vista Water District	5,132.1	5,132.1	11.586%	\$263.61	\$27,018.94
NCL Co, LLC	0.0			-	-
Niagara Bottling, LLC	1,254.9			-	-
Nicholson Family Trust	0.0	0.0	0.000%	-	-
Norco, City Of	0.0	0.0	0.000%	-	-
Ontario, City Of	9,107.5	9,107.5	20.561%	\$467.80	\$47,948.40
Pomona, City Of	10,453.8			-	-
San Antonio Water Company	104.0	104.0	0.235%	\$5.34	\$547.59
San Bernardino, County of (Shooting	g Park) 16.5	16.5	0.037%	\$0.85	\$86.80
Santa Ana River Water Company	0.0	0.0	0.000%	-	-
Upland, City Of	1,144.1	1,144.1	2.583%	\$58.77	\$6,023.57
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	97,128.8	44,295.4	**	\$2,275.22	\$233,203.35
Appropriative 15/65 repletiistiment 0	DilgallOll			Transfers to	Transfers to

Notes: The 2024 rate includes a \$15 delivery surcharge from Three Valleys Municipal Water District.



8K

8G



# Assessment Year 2024-2025 (Production Year 2023-2024) **Readiness to Serve (RTS) Charges**

Tota

RO = Replenishment Obligation	FY 2016/2017 Water Purchases FY 2017/2018 Water Purchase																			
DRO = Desalter Replenishment Obligation			Pur	chased Wate	er in AF			2015/16 P	od & Exch	Year	7 RTS Ch	arges	Purchased	Water in AF	F 2016/17 Prod & Exch		Year	6 RTS Cha	rges	TOTAL RTS
	2016	0623	20161216	20170418	85	/15 Breakdo	wn	From 85/15	Producers	15%	85%	100%	2017	1211	From 85/15	Producers	15%	85%	100%	CHARGES
Appropriative or Non-Agricultural Pool Party	RO	DRO	DRO	RO	AF @ 100%	AF @ 85/15	AF Total	Acre-Feet	Percent	\$1.18	\$6.69	\$7.87	RO	DRO	Acre-Feet	Percent	\$1.18	\$6.69	\$7.87	
BlueTriton Brands, Inc.	1,135.3	8.9	4.0	335.7	1,483.8	0.0	1,483.8	0.0	0.000%	0.00	0.00	11,681.42	0.1	0.0	0.0	0.000%	0.00	0.00	0.71	11,682.13
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0		0.0	0.0			0.00	0.00	0.0	0.0	0.0	0.000%			0.00	0.00
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,548.3	2.009%	1.14	0.00	0.00	0.0	0.0	2,152.0	3.002%	0.47	0.00	0.00	1.61
Chino, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	388.9	0.543%	0.08	0.00	0.00	0.08
Cucamonga Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20,534.7	26.648%	15.18	0.00	0.00	0.0	0.0	16,562.0	23.104%	3.61	0.00	0.00	18.79
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
Fontana Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15,317.2	19.877%	11.32	0.00	0.00	0.0	0.0	13,250.5	18.484%	2.89	0.00	0.00	14.21
Fontana, City Of	0.0	0.0	0.0	0.0	0.0		0.0	0.0	0.000%	0.00		0.00	0.0	0.0	0.0	0.000%			0.00	0.00
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	807.4	1.048%	0.60	0.00	0.00	0.0	0.0	850.3	1.186%	0.19	0.00	0.00	0.78
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,952.8	11.618%	6.62	0.00	0.00	0.0	0.0	11,023.2	15.377%	2.40	0.00	0.00	9.02
Marygold Mutual Water Company	78.7	51.9	20.3	0.0	150.9	0.0	150.9	0.0	0.000%	0.00	0.00	1,187.80	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	1,187.80
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,203.7	10.646%	6.06	0.00	0.00	0.0	0.0	6,865.0	9.577%	1.50	0.00	0.00	7.56
NCL Co. LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
Niagara Bottling, LLC	2.567.5	35.5	0.0	1.174.3	3.777.3	0.0	3.777.3	0.0	0.000%	0.00	0.00	29.738.47	946.1	0.0	0.0	0.000%	0.00		7.448.22	37.186.69
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
Norco, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
Ontario, City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.053.8	23.429%	13.34	0.00	0.00	0.0	0.0	18.970.2	26.463%	4.14	0.00	0.00	17.48
Pomona City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1 030 8	1,338%	0.76	0.00	0.00	0.0	0.0	537.7	0 750%	0.12	0.00	0.00	0.88
San Bernardino, County of (Shooting Park)	38.8	0.3	0.1	9.4	0.4	48.2	48.6	9.4	0.012%	0.01	322.77	3.13	13.2	0.8	13.0	0.018%	0.00	88.59	6.24	420.74
Santa Ana River Water Company	0.0	48.0	23.7	0.0	71.7	0.0	71.7	0.0	0.000%	0.00	0.00	564.35	0.0	118 7	0.0	0.000%	0.00	0.00	934 24	1 498 59
Lipland City Of	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2 600 7	3 375%	1 92	0.00	0.00	0.0	0.0	1 071 9	1 495%	0.00	0.00	0.00	2 16
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,000.1	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
West Valley Water District	0.0	23.5	11.8	0.0	35.3	0.0	35.3	0.0	0.000%	0.00	0.00	277 53	0.0	58.8	0.0	0.000%	0.00	0.00	462 55	740.08
9W Halo Western OnCo L P	62.2	0.0	0.0	10.6	72.9	0.0	72.9	0.0	0.000%	0.00	0.00	573.72	3.0	0.0	0.0	0.000%	0.00	0.00	23.84	597.56
	02.2	0.0	0.0	0.0	0.0	0.0	0.0	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
Aqua Capital Management LP	57.5	0.0	0.0	0.0	57.5	0.0	57.5	0.0	0.000%	0.00	0.00	452.46	0.0	0.0	0.0	0.000%	0.00		0.00	452.46
California Speedway Corporation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	432.40	0.0	0.0	0.0	0.000%	0.00		0.00	432.40
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
City of Optoria (Non Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
County of Son Perpending (Non Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
General Electric Company	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.000%	0.00	0.00	0.46	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.48
Hamner Park Associates, a California Limited Partnershi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
Linde Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
Monte Vista Water District (Non-Ag)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
Riboli Family and San Antonio Winery, Inc.	28.8	0.0	0.0	4.0	32.8	0.0	32.8	0.0	0.000%	0.00	0.00	257.94	5.3	0.0	0.0	0.000%	0.00	0.00	41.44	299.37
Space Center Mira Loma, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00		0.00	0.00
	19.8	0.0	0.0	16.5	36.4	0.0	36.4	0.0	0.000%	0.00	0.00	286.24	0.0	0.0	0.0	0.000%	0.00		0.03	286.27
west venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
	3,988.7	168.0	59.9	1,550.5	5,718.8	48.2	5,767.0	77,058.9	100.0%	56.96	322.77	45,023.55	967.7	178.2	71,684.9	100.0%	15.63	88.59	8,917.25	54,424.74
	26A	26B	26C	26D	26E	26F	26G	26H	261	26J	26K	26L	26M	26N	260	26P	26Q	26R	26S	26T

#### Notes:

1) This year's RTS includes the seventh of ten annual RTS charges for water purchased in FY 2016/17, and sixth of ten annual RTS charges for water purchased in FY 2017/18.

#### al Water Purchased: 6,912.9 AF Total RTS Charge: \$54,424.76 (\$7.87/AF)


# **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, 2024, it will be reflected in the FY 2024/2025 Assessment Package (for Production Year 2023/2024). Additionally, if a Party changed its name on July 1, 2024, it will be reflected in the FY 2025/2026 Assessment Package (for Production Year 2024/2025).
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 [101], "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 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 Package Notes**

Page	Note
pg21 (b)	Due to an agreement between CVWD and FUWC, all of FUWC's rights are automatically tranferred 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.



**ALL POOLS** 

Column	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.</times>
2C	Non-Agricultural Pool - AF/OBMP           Production [2A] <times> per acre-foot OBMP fee.</times>
2D	Replenishment Assessments - AF Exceeding Annual Right           Over-production for each Party beyond their annual production right. Copied from [41].
2E	Replenishment Assessments - \$872 Per AF         Amount overproduced [2D] <times> the current replenishment rate.</times>
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.
21	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].



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.
41	Net Over Production Over-production, if any, for each Party beyond their annual production right. [4H] <minus> [4G], equaling more than zero.</minus>
4J	Under Production Balances - Total Under-Produced         Production rights [4G] <minus> production [4H], equaling more than zero.</minus>
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.</minus>
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.</times>
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.</times>
5H	Local Supplemental Storage Account - Transfers To / (From) Total of water transferred to and from the Annual and/or ECO Account.
51	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.</times>
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 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] <minus> [7B].</minus></times>
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.</times>
8C	Appropriative Pool - AF/OBMP Production and Exchanges [8A] <times> per acre-foot OBMP fee.</times>
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] <divided by=""> Total Ag Pool Reallocation [8D Total] <times> total dollar amount needed for Ag Pool Administration.</times></divided>
8F	Ag Pool SY Reallocation - AF/OBMP Party Ag Pool reallocation [8D] <divided by=""> Total Ag Pool Reallocation [8D Total] <times> total dollar amount needed for Ag Pool OBMP.</times></divided>
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.</times>
8H	Replenishment Assessments - AF/85% For parties participating in the 85/15 Rule: Total volume overproduced [10L] <times> 85% of the replenishment rate.</times>
81	Replenishment Assessments - AF/100% For parties not participating in the 85/15 Rule: Total volume overproduced [10M] <times> 100% of the replenishment rate.</times>
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	<b>85/15 Water Transaction Activity - 15% Pro-rated Debits</b> For parties participating in the 85/15 Rule: Percentage of total 85/15 participant production <times> required credit amount. Copied from Page 25.1.</times>
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].</times></times>
80	ASSESSMENTS DUE - Recharge Debt Payment Total recharge debt payment <times> percent share of Operating Safe Yield [10A].</times>
8P	ASSESSMENTS DUE - Recharge Improvement Project Total Recharge Improvement Project <times> Percent Share of Operating Safe Yield [10A].</times>





Assessment Year 2024-2025 (Production Year 2023-2024)

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.
	ASSESSMENTS DUE - DRO
85	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].
104	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].
101	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.</plus>



Column	Title Description
10L	<b>Net Over-Production - 85/15%</b> For 85/15 Rule participants: Production rights [10H] <minus> total production and exchanges [10K], equaling less than zero.</minus>
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.</minus>
10N	Under Production Balances - Total Under-Produced Production rights [10H] <minus> total production and exchanges [10K], equaling more than zero.</minus>
100	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.</minus>
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.</times>
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.</times>
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.</times>
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.
121	Quantified (Pre 7/1/2000) Account - Transfer to ECO Account Total of water transferred to the ECO Account, as shown on Page 11.1.



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.</times>
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.
120	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.</times>
13H	Storage and Recovery - Transfers To Total of water transferred to the Storage and Recovery Account ("puts").
131	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 2024-2025 (Production Year 2023-2024)

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.</times>
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.</times>
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].</minus></minus></minus>
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].</minus></times>
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 Package References and Definitions**

Title Column Description

Column	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].</times></times>
17H	85% If an 85/15 Producer, then the Outstanding Obligation (\$) at 85%.
171	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.
181	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 - Appropriative Pool DRO Contribution PIIA, 6.2(b)(ii) The 10,000 AF contribution to the Desalter Replenishment Obligation by the Appropriative 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].





# ion Year 2023-2024)

**ALL POOLS** 

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 <times> [19A].</times></times>
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 <times> [19C].</times></times>
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.</times>
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].
201	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. [201] <times> Total RDRO.</times>
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.





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.
211	Total DRO Fulfillment Activity - Replenishment Water Purchase
	Total of water purchased to satisfy the desalter replenishment obligation.
21J 21K	Total DRO Fulfillment Activity - Total Transfers and Water Purchases
	The sum of all transfers and purchases to satisfy the desalter replenishment obligation. $[21D] + [21E] + [21F] + [21G] + [21H] + [21H]$ .
	Assessments - Residual DRO (AF) Total residual Desalter Replenishment Obligation after transfers and purchases [21C] + [21]]
	Assessments - Assessments Due On Residual DRO (\$)
21L	Total assessments due for Desalter Replenishment. [21K] <times> [Current Replenishment Rate]. This column is used to populate [8S].</times>
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
208	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.
265	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 100%
ZOE	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 3 producers.
	1) Pool 3, 85/15 Ineligible: [26A] + [26B] + [26C] + [26D].
	2) Pool 3, 85/15 Eligible: [26B] + [26C]. 3) Pool 2: [26A] + [26D].
	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 85/15
26F	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
	fiscal year 2016/17.
	FY 2016/2017 Water Purchases - 2015/16 Prod & Exch From 85/15 Producers - Percent
201	The percentage of each 85/15 Producer's total production and exchanges. [26H] divided by the sum of [26H].
261	FY 2016/2017 Water Purchases - Year 7 RTS Charges - 15%
200	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].</times></times></times></divided>
26K	FY 2016/2017 Water Purchases - Year 7 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.</times></times></divided>
26L	FY 2016/2017 Water Purchases - Year 7 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].</times></divided>
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.



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.
260	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. [260] divided by the sum of [260].
26Q	FY 2017/2018 Water Purchase - 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 in [26M].
26R	FY 2017/2018 Water Purchase - Year 6 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 6 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].



# **CHINO BASIN WATERMASTER**

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# STAFF REPORT

DATE: November 21, 2024

- TO: Advisory Committee and Board Members
- SUBJECT: Resolution 2024-05 to Levy Replenishment and Administrative Assessments for Fiscal Year 2024/25, Based on Production Year 2023/24. (Business Item II.B.)

<u>Issue</u>: A resolution is required for the Chino Basin Watermaster to levy administrative, special project, and replenishment assessments for Fiscal Year 2024/25. [Within WM Duties and Powers]

#### Recommendation:

Advisory Committee: Review Resolution 2024-05 as presented and offer advice to Watermaster.

Board Members: Adopt Resolution 2024-05 as presented.

<u>Financial Impact</u>: Collection of the assessments according to the Assessment Package provides the funds that are used during the current fiscal year for budgeted expenses.

## BACKGROUND

Watermaster issues an Assessment Package annually based on the previous production year (July 1 through June 30). Production information is generally collected quarterly, and other necessary information is collected annually. Watermaster calculates the proposed assessments in the annual Assessment Package which are charged and collected to fund current fiscal year for budgeted expenses. Assessments are based on the approved budget divided by the total assessable production of the previous fiscal year in the Basin.

Watermaster has authorized powers to levy and collect administrative, special project, and replenishment assessments necessary to maintain water levels and to fund the costs of administering the Chino Basin Restated Judgment. A resolution of the Watermaster Board is needed to levy the assessments and issue invoices to parties. Pursuant to the Restated Judgment, each party has thirty (30) days from the date of invoice to remit the payment for assessments due. After that date, interest will accrue on any portion which was due as provided for in Section 55(c) of the Restated Judgment.

### DISCUSSION

The draft Fiscal Year 2024/25 Assessment Package is being presented to the Committees for advice and assistance and approval by the Board this month under Business Item II.A. The corresponding Resolution 2024-05 to levy assessments has been drafted for the Watermaster Board's consideration as shown in Attachment 1.

If Resolution 2024-05 is approved through the Watermaster process in November 2024, the invoices will be emailed in late November and assessments will be due 30 days later.

At the November 14, 2024 Pool Committee meetings, the Appropriative and Overlying (Agricultural) Pool Committees provided advice and assistance; the Overlying (Non-Agricultural) Pool Committee gave their representatives discretionary authority to vote at Advisory Committee and Board meetings subject to changes which they deem necessary.

### ATTACHMENTS

1. Resolution 2024-05: A Resolution of the Chino Basin Watermaster Levying Administrative, Replenishment, and Special Project Assessments for Fiscal Year 2024/25

# **RESOLUTION 2024-05**

### A RESOLUTION OF THE CHINO BASIN WATERMASTER LEVYING ADMINISTRATIVE, REPLENISHMENT, AND SPECIAL PROJECT ASSESSMENTS FOR FISCAL YEAR 2024-2025

WHEREAS, the Chino Basin Watermaster was appointed on January 27, 1978, under Case No. RCVRS 51010 (formerly case No. SCV 164327) entitled Chino Basin Municipal Water District v. City of Chino, et al., with powers to levy and collect administrative and replenishment assessments necessary to maintain water levels and to cover the cost of administering the Chino Basin Judgment; and

WHEREAS, the Watermaster Advisory Committee approved and the Watermaster Board adopted the Fiscal Year 2024-2025 Budget on May 23, 2024, to carry out the necessary Watermaster functions under the Judgment; and

WHEREAS, the production-based assessments to be collected for the Fiscal Year 2024-2025 Budget is \$9,061,010, covering Judgment Administration and OBMP & Program Elements 1 through 9; and

WHEREAS, the parties named in this Judgment have pumped 39.0 acre-feet of water in excess of the operating safe yield, which is required to be replaced at the expense of the parties in accordance with the assessment formulas for the respective pools.

NOW, THEREFORE, BE IT RESOLVED that the Chino Basin Watermaster levies the respective assessments for each pool effective November 21, 2024 as shown on Exhibit "A" attached hereto.

BE IT FURTHER RESOLVED, that 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.

THE FOREGOING RESOLUTION was **ADOPTED** by the Watermaster Board on the 21<sup>st</sup> day of November 2024.

By:\_\_

Chair - Watermaster Board

ATTEST:

Secretary/Treasurer – Watermaster Board

Page 1 of 3

# Exhibit "A" Resolution 2024-05

Summary of Assessments Fiscal Year 2024-2025 Production Year 2023-2024



Page 2 of 3

STATE OF CALIFORNIA	)
	) ss
COUNTY OF SAN BERNARDINO	)

I, <u>Robert Bowcock</u>, Secretary/Treasurer of the Chino Basin Watermaster, DO HEREBY CERTIFY that the foregoing Resolution being No. 2024-05, was adopted at a regular meeting of the Chino Basin Watermaster Board on November 21, 2024 by the following vote:





# **CHINO BASIN WATERMASTER**

9641 San Bernardino Road, Rancho Cucamonga, CA 91730 909.484.3888 www.cbwm.org

# STAFF REPORT

- DATE: November 21, 2024
- TO: Board Members
- SUBJECT: Chino Basin Watermaster Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023; and the Chino Basin Watermaster Management Report for June 30, 2024 (Business Item II.C.)

<u>Issue</u>: Record of Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023; and Management Report for June 30, 2023 [Normal Course of Business]

<u>Recommendation</u>: Receive and file (1) the Chino Basin Watermaster Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023; and (2) the Chino Basin Watermaster Management Report for June 30, 2024.

Financial Impact: None

# BACKGROUND

Chino Basin Watermaster is required to have an annual audit performed every year.

## DISCUSSION

Attached is the Chino Basin Watermaster Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023; and the Chino Basin Watermaster Management Report for June 30, 2024. Please note that these reports are in draft format and the final version will be distributed several weeks after the Board has received and filed the draft reports. Watermaster does not foresee any material changes between the draft and final versions. Both the Annual Financial Report and the Management Report were issued by the audit firm of C.J. Brown & Company CPAs, Watermaster's auditor.

The Independent Auditor's Report is detailed on pages 4-7 of the Annual Financial Report. C.J. Brown & Company CPAs audited the financial statements of Chino Basin Watermaster as of and for the years ended June 30, 2024 and 2023. In the opinion of C.J. Brown & Company CPAs, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Watermaster, as of June 30, 2024 and 2023, 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.

Furthermore, C.J. Brown & Company CPAs made the following comments with respect to the audit:

- 1. Did not identify any deficiencies in internal control to be material weaknesses.
- 2. Performed the audit according to the planned scope and timing requirements as previously communicated to the Watermaster and management as stated in the Audit Engagement letter dated April 25, 2024.
- 3. Significant accounting policies used by the Watermaster are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2024.
- 4. Noted no transactions entered by the Watermaster during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- 5. Noted no issues with Management's Judgments, Accounting Estimates and Financial Disclosures.
- 6. Encountered no significant difficulties in dealing with management in performing and completing the audit processes and test work.
- 7. No disagreements with Watermaster management arose during the course of the audit of Watermaster.
- 8. Watermaster did not consult with other accountants regarding auditing and accounting matters.
- 9. There were no other audit findings or issues.
- 10. Noted eleven audit adjustments and or reclassifying journal entries recorded to adjust the original trial balance presented to the auditors at the start of the audit.
  - a. Two audit adjusting journal entries to adjust lease amortization of the leased office building and copier as of June 30, 2024 and to adjust lease obligation as of June 30, 2023 for the copier lease pursuant to GASB 87.
  - b. An audit adjusting journal entry to adjust net OPEB liability and related accounts as of June 30, 2024 per the GASB 75 Actuarial Report.
  - c. An audit adjusting journal entry to adjust net pension liability and related accounts as of June 30, 2024 per the CalPERS Actuarial Report.
  - d. An adjusting journal entry to remove the carrying value of lease asset from the previous lease agreement.
  - e. An adjusting journal entry to close out the lease obligation at year-end from the previous lease agreement.
  - f. An adjusting journal entry to record right-to-use asset at year-end regarding the amended lease agreement.
  - g. An adjusting journal entry to adjust lease obligation at year-end per the amended lease agreement.

- h. An adjusting journal entry to record lease amortization for leased office building.
- i. An adjusting journal entry to reclassify prior pool fund net position to its proper account.
- j. An adjusting journal entry to record accounts receivable as of June 30, 2024.

# ATTACHMENTS

- 1. The Chino Basin Watermaster Annual Financial Report for the Fiscal Years Ended June 30, 2024 and 2023.
- 2. The Chino Basin Watermaster Management Report for June 30, 2024.

# **ATTACHMENT 1**



# **Chino Basin Watermaster**

**Annual Financial Report** 

For the Fiscal Years Ended June 30, 2024 and 2023

# **Our Mission Statement**

# "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"

Represents	Name	Title
Appropriative	James Curatalo	Chair
Agricultural	Jeff Pierson	Vice-Chair
Non-Agricultural	Bob Bowcock	Secretary/Treasure
Appropriative	Bill Velto	Member
Appropriative	Scott Burton	Member
Agricultural	Jimmy Medrano	Member
Municipal	Steve Elie	Member
Municipal	Mike Gardner	Member
Municipal	Bob Kuhn	Member

Chino Basin Watermaster Watermaster Board as of June 30, 2024

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, 2024 and 2023

# Chino Basin Watermaster Annual Financial Report For the Fiscal Years Ended June 30, 2024 and 2023

# **Table of Contents**

	<u>Page No.</u>
Table of Contents	i
Introductory Section	
Letter of Transmittal	1-3
Financial Section	
Independent Auditor's Report	4-7
Management's Discussion and Analysis	8-12
Basic Financial Statements: Statements of Net Position Statements of Revenues, Expenses, and Changes in Net Position Statements of Cash Flows Notes to the Basic Financial Statements	13 14 15-16 17-42
Required Supplementary Information	
Schedules of Changes in Watermaster's Total OPEB Liability and Related Ratios Schedules of the Watermaster's Proportionate Share of the Net Pension Liability Schedules of Pension Plan Contributions	43 44-45 46
Supplemental Information Section	
Combining Schedule of Net Position, June 30, 2024 Combining Schedule of Revenue, Expenses, and Changes in Net Position	47
for the Fiscal Year Ended June 30, 2024	48
Combining Schedule of Net Position, June 30, 2023 Combining Schedule of Revenue, Expenses, and Changes in Net Position	49
for the Fiscal Year Ended June 30, 2023	50
Report on Compliance and Internal Controls	
Independent Auditor's Report on Compliance on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with	
Government Auditing Standards	51-52

# **Introductory Section**



November 21, 2024

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, 2024 and 2023, 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 four sections: (1) Introductory, (2) Financial, (3) Required Supplementary Information and (4) 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 Required Supplementary Information section includes the schedules of changes in Other Post Employment Benefits (OPEB) liabilities and CalPERS Pension contributions. The Supplemental section includes combining net position and 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 thereby creating an independent Watermaster separate from the CBMWD.

## 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 Committees, the Advisory Committee, and the Board meet monthly to hear various reports and offer advice, assistance, or approval, relating to the matters of the Watermaster.

## 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 by acre footage of water produced and stored 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, developing additional groundwater recharge capabilities, storage and recovery programs, managing salt loads, evaluating the safe yield of the basin and to protect and enhance this significant natural resource. In 2019, Watermaster updated the OBMP which was originally adopted in 2000. The updated OBMP will provide the necessary basin management framework over the next 20 years to enhance Basin water supplies, protect and enhance water quality, and enhance Basin management overall. After an intensive stakeholder engagement process, the Watermaster Board adopted the 2020 OBMP on October 22, 2020. The Subsequent Environmental Impact Report (SEIR) needed for the OBMPU for which our basin partner, the Inland Empire Utilities Agency (IEUA), is the lead agency was completed in February of 2024.

Watermaster costs are allocated to the Pools based on various formulas using the prior year's production volume and the party's share of operating safe yield, and the percentage of water reallocated to the Appropriative Pool from the Overlying (Agricultural) Pool. Pursuant to the agreements in place and as prescribed in the Judgment, the Overlying (Agricultural) Pool does not pay assessments as those are covered by the Appropriative Pool.

## **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 per the terms of the Judgment. The budget authorizes and provides the basis for reporting and controlling 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 (LAIF), with California Cooperative Liquid Assets Securities System (CLASS), and financial institutions that offer safety, daily and next-day liquidity, and optimized returns catered to California public agencies.

## 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 is based on a percentage of water produced. 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 the Watermaster staff. We appreciate the dedicated efforts of Daniela Uriarte, Senior Accountant, and staff members who contributed to the annual audit processes and to the Watermaster overall. 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,

Todd M. Corbin General Manager Anna T. Nelson Director of Administration < Page Intentionally Left Blank >

# **Financial Section**

### 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, 2024 and 2023, 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, 2024 and 2023, 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 43 through 46 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 net position and combining schedules of revenue, expenses, and changes in net position on pages 47 through 50, 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 November 21, 2024, 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 51 and 52.



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, 2024 and 2023. 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 2024, the Watermaster's net position decreased by 18.01% or \$2,345,775 to \$10,678,709 as a result of ongoing operations. 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. Please see Note 10 for further discussion.
- In 2024, the Watermaster's operating revenues decreased by 3.08% or \$330,749 to \$10,401,254. The Watermaster's operating revenues decreased by 2.79% or \$307,737 to \$10,732,003 in 2023.
- In 2024, the Watermaster's non-operating revenues increased by 113.47% or \$386,897 to \$727,866. The Watermaster's non-operating revenues increased by 100.00% or \$340,969 to \$340,969 in 2023.
- In 2024, the Watermaster's operating expenses increased by 39.68% or \$3,331,853 to \$11,728,422. The Watermaster's operating expenses decreased by 3.09% or \$267,312 to \$8,396,569 in 2023.
- In 2024, the Watermaster's non-operating expenses increased 778.87% or \$1,386,380 to \$1,564,380. The Watermaster's non-operating expenses decreased 68.69% or \$390,566 to \$178,000 in 2023.

# **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 outcome 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 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.

## 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 an annual 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 42.

#### **Statements of Net Position**

	2024	2023	Change	2022	Change
Assets:					
Current assets	\$ 13,091,179	15,417,627	(2,326,448)	13,281,715	2,135,912
Capital assets, net	934,260	196,878	737,382	323,330	(126,452)
Total assets	14,025,439	15,614,505	(1,589,066)	13,605,045	2,009,460
Deferred outflows of resources	902,988	863,919	39,069	431,688	432,231
Liabilities:					
Current liabilities	1,141,456	718,737	422,719	1,018,738	(300,001)
Non-current liabilities	2,968,345	2,600,947	367,398	1,669,164	931,783
Total liabilities	4,109,801	3,319,684	790,117	2,687,902	631,782
Deferred inflows of resources	139,917	134,256	5,661	9,861	124,395
Net position:					
Net investment in capital assets	117,916	145,069	(27,153)	160,442	(15,373)
Unrestricted	10,560,793	12,879,415	(2,318,622)	10,509,481	2,369,934
Total net position	\$ 10,678,709	13,024,484	(2,345,775)	10,669,923	2,354,561

Condensed Statements of Net Position

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 \$10,678,709 and \$13,024,484 as of June 30, 2024 and 2023, respectively.

## Statements of Net Position, continued

Compared to prior year, net position of the Watermaster decreased 18.01% or \$2,345,775. The Watermaster's total net position is made up of three components: (1) net investment in capital assets, (2) restricted, and (3) unrestricted.

A portion of the Watermaster's net position, 1.10% and 1.11%, as of June 30, 2024 and 2023, 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 2024 and 2023, the Watermaster reflected a positive balance in its unrestricted net position of \$10,560,793 and \$12,879,415, 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

	2024	2023	Change	2022	Change
Revenues:					
Operating revenues	\$ 10,401,254	10,732,003	(330,749)	11,039,740	(307,737)
Non-operating revenues	727,866	340,969	386,897	-	340,969
<b>Total revenues</b>	11,129,120	11,072,972	56,148	11,039,740	33,232
Expenses:					
Operating expense	11,728,422	8,396,569	3,331,853	8,663,881	(267,312)
Depreciation	182,093	143,842	38,251	141,357	2,485
Non-operating expense	1,564,380	178,000	1,386,380	568,566	(390,566)
Total expenses	13,474,895	8,718,411	4,756,484	9,373,804	(655,393)
Changes in net position	n (2,345,775)	2,354,561	(4,700,336)	1,665,936	688,625
Net position, beginning of perio	d,				
as restated (Note 10)	13,024,484	10,669,923	2,354,561	9,003,987	1,665,936
Net position, end of period	\$ 10,678,709	13,024,484	(2,345,775)	10,669,923	2,354,561

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 decreased by 18.01% or \$2,345,775 to \$10,678,709 as a result of ongoing operations for the year ended June 30, 2024; and 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.

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

In 2024, the Watermaster's total revenues increased 0.51% or \$56,148 to \$11,129,120. The Watermaster's operating revenues decreased by 3.08% or \$330,749 to \$10,401,254, due primarily to a decrease of \$359,646 in administrative assessments, which was offset by an increase of \$32,349 in replenishment water revenue. The Watermaster's non-operating revenues increased by 113.47% or \$386,897 to \$727,866, due to an increase in investment earnings, net of a year-end fair value adjustment for LAIF in the amount \$2,344.

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

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.

In 2024, the Watermaster's total expenses increased 54.56% or \$4,756,484 to \$13,474,895. The Watermaster's operating expenses increased by 39.68% or \$3,331,853 to \$11,728,422, due primarily to increases of \$1,606,779 in groundwater replenishment and other water purchases, \$931,282 in optimum basin management plan, and \$821,319 in Watermaster administration. The Watermaster's non-operating expenses increased 778.87% or \$1,386,380 to \$1,564,380, primarily due to an increase of \$1,364,804 in reserve distribution expenses.

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 \$1,303,798 in optimum basin management plan, which was offset by increases of \$653,842 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 expenses.

# **Capital Asset Administration**

At the end of fiscal years 2024 and 2023, the Watermaster's investment in capital assets amounted to \$934,260 and \$196,878 (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 2024 were as follows:

	Balance 2023	Additions	Disposals/ Transfers	Balance 2024
Capital assets:				
Depreciable assets \$	861,191	919,475	(355,479)	1,425,187
Accumulated depreciation	(664,313)	(182,093)	355,479	(490,927)
Total capital assets \$	196,878	737,382		934,260

Changes in capital assets in 2023 were as follows:

	Balance 2022	Additions	Dis pos als/ Trans fe rs	Balance 2023
Capital assets:				
Depreciable assets	\$ 843,801	17,390	-	861,191
Accumulated depreciation	(520,471)	(143,842)		(664,313)
Total capital assets	\$ 323,330	(126,452)		196,878

# **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, 2024 and 2023

	2024	2023
Current assets:		
Cash and cash equivalents (note 2)	6 11,693,858	13,717,687
Accounts receivable	1,303,493	1,573,756
Accrued interest receivable	7,171	74,400
Other receivable	50,000	-
Prepaid expenses and other current assets	36,657	51,784
Total current assets	13,091,179	15,417,627
Non-current assets:		
Capital assets, net (note 4)	934,260	196,878
Total non-current assets	934,260	196,878
Total assets	14,025,439	15,614,505
Deferred outflows of resources:		
Deferred OPEB outflows (note 6)	91,055	77,612
Deferred pension outflows (note 7)	811,933	786,307
Total deferred outflows of resources	902,988	863,919
Current liabilities:		
Accounts payable and accrued expenses	912,991	544,336
Accrued salaries and benefits	36,023	33,003
Long-term liabilities – due within one year:		
Compensated absences (note 3)	54,495	108,890
Leases payable (note 5)	137,947	32,508
Total current liabilities	1,141,456	718,737
Non-current liabilities:		
Long-term liabilities - due in more than one year:		
Compensated absences (note 3)	101,205	202,224
Leases payable (note 5)	678,397	19,301
Net OPEB liability (note 6)	275,478	269,751
Net pension liability (note 7)	1,913,265	1,720,196
Employee compensation plan (note 8)		389,475
Total non-current liabilities	2,968,345	2,600,947
Total liabilities	4,109,801	3,319,684
Deferred inflows of resources:		
Deferred OPEB inflows (note 6)	139,917	124,530
Deferred pension inflows (note 7)		9,726
Total deferred inflows of resources	139,917	134,256
Net position: (note 11)		
Net investment in capital assets	117,916	145,069
Unrestricted	10,560,793	12,879,415
Total net position \$	10,678,709	13,024,484

# Chino Basin Watermaster Statements of Revenues, Expenses, and Changes in Net Position For the Fiscal Years Ended June 30, 2024 and 2023

		2024	2023
Operating revenues:			
Administrative assessments	\$	9,864,986	10,224,632
Replenishment water revenue		349,825	317,476
Other revenue	_	186,443	189,895
Total operating revenue	_	10,401,254	10,732,003
Operating expenses:			
Groundwater replenishment and other water purchases		1,920,791	314,012
Optimum basin management plan		4,974,213	4,042,931
Watermaster administration		3,911,875	3,090,556
Pool, advisory, and board administration		921,543	949,070
Total operating expense	_	11,728,422	8,396,569
Operating income before depreciation		(1,327,168)	2,335,434
Depreciation and amortization expense		(182,093)	(143,842)
Operating income	_	(1,509,261)	2,191,592
Non-operating revenue (expense):			
Reserve distribution		(1,542,183)	(177,379)
Interest expense		(22,197)	(621)
Investment returns	_	727,866	340,969
Total non-operating (expense) revenue, net		(836,514)	162,969
Changes in net position		(2,345,775)	2,354,561
Net position, beginning of period	_	13,024,484	10,669,923
Net position, end of period	\$	10,678,709	13,024,484

# Chino Basin Watermaster Statements of Cash Flows For the Fiscal Years Ended June 30, 2024 and 2023

	_	2024	2023
Cash flows from operating activities:			
Receipts from stakeholders	\$	10,671,517	10,647,709
Payments to employees for salaries and wages		(3,377,214)	(1,743,601)
Payments to vendors for materials and services	_	(8,393,907)	(6,911,560)
Net cash (used in) provided by			
operating activities	_	(1,099,604)	1,992,548
Cash flows from non-capital financing activities:			
Payments for non-operating expenses	_	(1,542,183)	(177,379)
Net cash used in non-capital financing activities		(1,542,183)	(177,379)
Cash flows from capital financing activities:			
Acquisition of capital assets		(27,937)	(17,390)
Principal paid on capital lease payables		(127,003)	(111,079)
Interest paid on capital lease payables		(22,197)	(621)
Net cash used in capital financing activities		(177,137)	(129,090)
Cash flows from investing activities:			
Investment returns		795,095	289,062
Net cash provided by investing activities	_	795,095	289,062
Net increase in cash and cash equivalents		(2,023,829)	1,975,141
Cash and cash equivalents, beginning of year		13,717,687	11,742,546
Cash and cash equivalents, end of year	\$	11,693,858	13,717,687

Continued on next page

# Chino Basin Watermaster Statements of Cash Flows, continued For the Fiscal Years Ended June 30, 2024 and 2023

	_	2024	2023
Reconciliation of operating income to net cash			
(used in) provided by operating activities:			
Operating income	\$_	(1,509,261)	2,191,592
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation		182,093	143,842
Changes in assets, deferred outflows of resources,			
liabilities and deferred inflows of resources:			
(Increase) decrease in assets and deferred			
outflows of resources:			
Accounts receivable		270,263	(84,294)
Other receivable		(50,000)	-
Prepaid expenses and other current assets		15,127	(24,570)
Deferred outflows of resources		(39,069)	(432,231)
Increase (decrease) in liabilities and deferred			
inflows of resources:			
Accounts payable and accrued expense		368,655	(228,725)
Accrued salaries and benefits		3,020	8,015
Compensated absences		(155,414)	(2,057)
Total OPEB liability		5,727	(57,346)
Net pension liability		193,069	943,987
Employee compensation plan		(389,475)	78,987
Deferred inflows of resources	-	5,661	(544,652)
Total adjustments	_	409,657	(199,044)
Net cash (used in) provided by			
operating activities	\$	(1,099,604)	1,992,548
	-		

# (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 2023-2024 expenses are based on the 2022-2023 production volume.

	Fiscal Year 2024		Fiscal Year 2023	
Production volume	Acre Feet	Percentage	Acre Feet	Percentage
Appropriative Pool	54,722	72.65%	68,788	77.41%
Agricultural Pool	17,717	23.52%	17,082	19.22%
Non-agricultural Pool	2,879	3.82%	2,995	3.37%
Total production volume	75,318	100.00%	88,865	100.00%

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 formalized the Basin parties' commitment to implement an Optimum Basin Management Program (OBMP). The OBMP was developed in a collaborative public process that identified the needs and wants of all stakeholders; described the physical state of the groundwater basin; developed a set of management goals; identified impediments to those goals; described a series of actions that could be taken to remove those impediments and achieve the management goals; developed and executed agreements to implement the OBMP; and certified a programmatic Environmental Impact Report (PEIR) pursuant to CEQA with IEUA as the lead Agency. The Peace Agreement was signed by all the parties, and the Court approved the agreement and ordered the Watermaster to proceed in accordance with the terms of the agreement.

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

# A. Organization and Operations of the Reporting Entity, continued

In 2019, with a nearly two-decade-old "2000 OBMP," the "2020 OBMP Update (2020 OBMPU)" was begun. This entailed a multi-stakeholder collaborative process wherein Watermaster hosted many Listening Sessions to bring the 20-year old planning document up to date. The process acknowledged the new challenges and opportunities that the region faced and provided solutions through collaboration. The multi-stakeholder effort concluded in the finalization of the 2020 OBMPU Report in October of 2020 setting the framework of basin management into the foreseeable future. A Subsequent Environmental Impact Report (SEIR) in support of the 2020 OBMPU was certified pursuant to Section 15088.5 of CEQA guidelines by IEUA as the lead agency.

## **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 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.

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

# C. Financial Reporting, continued

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.

# 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.

#### 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.

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

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

#### 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, 2024 and 2023, 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:

#### 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.

# (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

#### Pensions

- 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 cashout. 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.

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, 2022 and 2021
- Measurement Dates: June 30, 2023 and 2022
- Measurement Periods: July 1, 2022 to June 30, 2023 and July 1, 2021 to June 30, 2022

#### **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.

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

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

# 10. Deferred Inflows of Resources, continued

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. Lease payable

The Watermaster's lease obligation is measured at the present value of payments expected to be paid during the lease term.

#### 12. 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.

#### **13. 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.

#### 14. 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:

	 2024	2023
Cash and investments	\$ 11,693,858	13,717,687
Total cash and investments	\$ 11,693,858	13,717,687

# (2) Cash and Investments, continued

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

	_	2024	2023
Cash on hand	\$	302	500
Deposits with financial institutions		610,770	604,495
California CLASS Investment Pool		10,448,927	5,076,824
Local Agency Investment Fund (LAIF)		633,859	8,035,868
Total cash and investments	\$	11,693,858	13,717,687

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

Deposits in California CLASS Investment Pool 75 days	76 days
Deposits in California Local Agency	
Investment Fund (LAIF) 217 days	260 days

# 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.

		Maximum	Maximum
	Maximum	Percentage	Investment
Authorized Investment Type	Maturity	of Portfolio	in One Issuer
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	
		District's	10%
Commercial Paper - Non-Pooled Funds	270 days	money	
Repurchase agreements	1 year	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

## (2) Cash and Investments, continued

#### 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.

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, 2024 and 2023, bank balances are federally insured up to \$250,000 and the remaining balance is collateralized in accordance with the Code.

# (2) Cash and Investments, continued

## 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

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.

Presented below is the minimum rating required by the California Government Code (where applicable), the District's investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

				Ratings as	of year-end
			Minimum	S&P Global	
			Legal	Ratings	Not
Investment Type		Total	Rating	AAAm	Rated
California CLASS	\$	10,448,927	AAAm	10,448,927	-
Local Agency Investment Fund (LAIF)	_	633,859	N/A	-	633,859
	\$	11,082,786		10,448,927	633,859

# 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 external investment pools) that represented 5% or more of total Watermaster's investment at June 30, 2024 and 2023.

# (3) Compensated Absences

Changes to compensated absences for 2024 were as follows:

	Balance 2023	Additions	Deletions	Balance 2024	Due Within One Vear	Due in more		
	2025	Tuantions	Deretions	2024	One real	than one year		
\$	311,114	134,310	(289,724)	155,700	54,495	101,205		
Changes to compensated absences for 2023 were as follows:								
	Balance			Balance	Due Within	Due in more		

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

# (4) Capital Assets

Changes in capital assets for 2024 were as follows:

	Balance		Disposals/	Balance
	2023	Additions	Trans fers	2024
Depreciable and leased assets:				
Computer equipment \$	37,703	-	-	37,703
Furniture and fixtures	223,950	27,937	-	251,887
Leasehold improvements	23,443	-	-	23,443
Vehicles and equipment	114,668	-	-	114,668
Leased building	355,479	891,538	(355,479)	891,538
Leased equipment	105,948	-	-	105,948
Total depreciable and leased assets	861,191	919,475	(355,479)	1,425,187
Accumulated depreciation and amortization	1:			
Computer equipment	(37,704)		-	(37,704)
Furniture and fixtures	(101,506)	(33,121)	-	(134,627)
Leasehold improvements	(23,443)		- )	(23,443)
Vehicles and equipment	(91,676)	(11,437)	-	(103,113)
Leased building	(341,260)	(120,354)	355,479	(106,135)
Leased equipment	(68,724)	(17,181)		(85,905)
Total accumulated depreciation				
and amortization	(664,313)	(182,093)	355,479	(490,927)
Total capital assets, net \$	196,878			934,260

# (4) Capital Assets, continued

Changes in capital assets for 2023 were as follows:

	Balance		Disposals/	Balance
-	2022	Additions	Trans fe rs	2023
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	843,801	17,390	<u> </u>	861,191
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	(520,471)	(143,842)		(664,313)
Total capital assets, net \$=	323,330			196,878

# (5) Leases Payable

The change in leases payable for 2024 was as follows:

	Balance			Balance	Current	Long Term
	2023	Additions	<b>Payme nts</b>	2024	Portion	Portion
Leases payable:						
Cucamonga Valley Water District -						
Office Building	16,388	891,538	(110,883)	797,043	121,436	675,607
Advanced Office - Ricoh Copiers	35,421		(16,120)	19,301	16,511	2,790
Total leases payable	51,809	891,538	(127,003)	816,344	137,947	678,397

The change in leases payable for 2023 was as follows:

	Balance 2022	Additions	Payments	Balance 2023	Current Portion	Long Term Portion
Leases payable:						
Cucamonga Valley Water District -						
Office Building	111,472	-	(95,084)	16,388	16,388	-
Advanced Office - Ricoh Copiers	51,416		(15,995)	35,421	16,120	19,301
Total leases payable	162,888		(111,079)	51,809	32,508	19,301

## (5) Leases Payable, continued

## Cucamonga Valley Water District – Office Building

In September 2003, the Watermaster entered into an agreement with Cucamonga Valley Water District (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 1<sup>st</sup> of each month. Base rent is adjusted annually based on the Consumer Price Index for Riverside and San Bernardino County.

In August 2023, the Watermaster amended its agreement with the District. Terms of the agreement commenced on September 1, 2023 and continue through August 31, 2030. Terms of the agreement include base rent is due monthly at \$11,727 per month due on the 1<sup>st</sup> of each month. Commencing with the first day of the thirteenth month of the lease term, the monthly rent payable under this agreement shall be adjusted on an annual basis thereafter in accordance with the applicable Consumer Price Index of the Bureau of Labor Statistics of the Department of Labor for all Urban Consumers, Riverside-San Bernardino-Ontario ("CPI"). As of June 30, 2024 and 2023, rental payments amounted to \$132,407 and \$95,635, respectively. The Watermaster recorded a right-to-use asset and a lease payable at present value using an interest rate of 2.42%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

Year		Principal	Interest	Total
2025	\$	121,436	19,288	140,724
2026		124,374	16,350	140,724
2027		127,384	13,340	140,724
2028		130,467	10,257	140,724
2029		133,624	7,100	140,724
2030-2031		159,758	4,420	164,178
Total		797,043	70,755	867,798
Current		(121,436)		
Long-term	\$_	675,607		

# 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, 2024 and 2023, rental payments amounted to \$17,338 and \$16,065, 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.

# (5) Leases Payable, continued

Annual lease payments are as follows:

Year		Principal	Interest	Total
2025	\$	16,511	282	16,793
2026	-	2,790	8	2,798
Total		19,301	290	19,591
Current	-	(16,511)		
Long-term	\$	2,790		

# (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 up to the CalPERS PEMCHA minimum employer contribution 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.

#### Employee Covered by Benefit Terms

As of June 30, 2024 and 2023, the following employees were covered by the benefit terms:

_	2024	2023
Active employees	9	10
Inactive employees or beneficiaries		
currently receiving benefit payments	3	2
Total plan membership	12	12

#### Total OPEB Liability

The Watermaster's total OPEB liability of \$275,478 and \$269,751 was measured as of December 31, 2023 and 2022, respectively, and was determined by an actuarial valuation as of December 31, 2023 and 2021.

# (6) Other Post-Employment Benefits Payable, continued

#### Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024 and 2023, actuarial valuation, which was measured at December 31, 2023 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, 2023 and December 31, 2021
Measurement dates	December 31, 2023 and December 31, 2022
Actuarial cost method	Entry Age Normal cost method in accordance with the requirements of GASB Statement No. 75
Inflation	2024: 2.50% per annum 2023: 2.50% per annum
Salary increases	2024: 2.75% per annum, in aggregate 2023: 2.75% per annum, in aggregate
Discount rate	3.26% and 3.72% as of June 30, 2024 and 2023, respectively; the discount rate is based on the resulting rate using the average of 3-20 year municipal bor rate indices: S&P Municipal Bond 20-Year High Grade Rate Index, Bond Bu Go 20 - Municipal Bond Index, Fidelity 20-year Go Municipal Bond Index
Healthcare cost trend rates	2024: 4.00% 2023: 4.00%

#### Changes in the Total OPEB Liability

	Total OPEB Liability 2024	Total OPEB Liability 2023
Balance at beginning of year \$	269,751	327,097
Changes during the year:		
Service cost	15,731	22,310
Interest	10,086	6,834
Experience (gains)/losses	(34,649)	-
Changes in assumptions	27,521	(73,528)
Benefit payments	(12,962)	(12,962)
Net change	5,727	(57,346)
Balance at end of year \$	275,478	269,751

#### 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, 2024, 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:

# (6) Other Post-Employment Benefits Payable, continued

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate, continued

		Current	
	Discount	Discount	Discount
	Rate - 1%	Rate	Rate + 1%
-	2.26%	3.26%	4.26%
Net OPEB liability \$	316,652	275,478	241,946

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:

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

## 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, 2024, 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	Curre nt	1% Increase
	Healthcare cost	Healthcare cost	Healthcare cost
	trend rates	trend rates	trend rates
	3.00%	4.00%	5.00%
Net OPEB liability \$	235,911	275,478	326,844

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

# (6) Other Post-Employment Benefits Payable, continued

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

For the fiscal years ended June 30, 2024 and 2023, the Watermaster recognized OPEB expense of \$7,671 and \$15,969, respectively. As of June 30, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2024		2023	
	De fe rre d	De fe rre d	De fe rre d	De fe rre d
	Outflows of	Inflows of	<b>Outflows</b> of	Inflows of
Description	 Resources	Resources	Resources	Resources
Change in assumptions	\$ 73,897	(49,539)	58,103	(20,580)
Difference between actual and expected experience	17,158	(90,378)	19,509	(103,950)
Contributions subsequent to measurement date			<u> </u>	
Total	\$ 91,055	(139,917)	77,612	(124,530)

At June 30, 2024, 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:

Fiscal Year	<b>Deferred</b> Net
Ending	Outflows/(Inflow
June 30	of Resources
2025	(7,216)
2026	(4,706)
2027	(4,706)
2028	(4,706)
2029	(4,706)
Thereafter	(22,822)

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

See page 43 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.

# (7) Defined Benefit Pension Plan, continued

## **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.

#### 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, 2024 and 2023, are summarized as follows:

	Miscellaneous Plan		
	Classic	PEPRA	
	Prior to	On or after	
	January 1,	January 1,	
Hire date	2013	2013	
Benefit formula	2.5% @ 55	2.0% @ 62	
Benefit vesting schedule	5 years o	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			
2024	7.96%	7.75%	
2023	7.96%	6.75%	
Required employer contribution rates			
2024	14.06%	7.68%	
2023	12.21%	7.47%	

#### **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.

# (7) Defined Benefit Pension Plan, continued

#### Contributions, continued

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

		Miscellaneous	
	_	2024	2023
Contributions - employer	\$	282,363	258,881

#### 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:

	2024	2023
Proportionate share of		
net pension liability	\$ 1,913,265	1,720,196

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, 2023 and 2022 (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, 2022 and 2021 (the valuation dates), rolled forward to June 30, 2023 and 2022, 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, 2023 was as follows:

	Miscellaneous
Proportion – June 30, 2022	0.01489%
Increase in proportion	0.00044%
Proportion – June 30, 2023	0.01534%

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%

# Deferred Pension Outflows (Inflows) of Resources

For the fiscal years ended June 30, 2024 and 2023, the Watermaster recognized pension expense (credit) of \$157,717 and \$(106,211), respectively.

# (7) Defined Benefit Pension Plan, continued

## Deferred Pension Outflows (Inflows) of Resources, continued

At June 30, 2024, 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	Deferred Net Outflows/(Inflows)	
June 30,	_	of Resources
2025	\$	176,345
2026		120,372
2027		252,781
2028		8,890

As of June 30, 2024 and 2023, employer pension contributions reported as deferred outflows of resources related to contributions subsequent to the measurement date of \$253,545 and \$282,363, respectively, and will be and were recognized as a reduction of the net pension liability in the fiscal years ended June 30, 2025 and 2024, respectively.

As of June 30, 2024 and 2023, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	20	)24	2023		
	Deferred Outflows of	Deferred Inflows of	Deferred Outflows of	Deferred Inflows of	
Description	Resources	Resources	Resources	Resources	
Pension contributions subsequent to the measurement date	\$ 253,545	<u> </u>	282,363	-	
Differences between actual and expected experience	82,578	<u>-</u>	11,408	-	
Changes in assumptions	115,512	-	176,270	-	
Net difference between projected and actual earnings on plan investments	309,775	-	315,094	-	
Differences between actual contribution and proportionate share of contribution	20,077	-	-	(9,726)	
Net adjustment due to differences in proportions of net pension liability	30,446		1,172		
Total	\$ 811,933		786,307	(9,726)	

# (7) Defined Benefit Pension Plan, continued

#### Actuarial assumptions

The total pension liabilities in the June 30, 2022 and 2021, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2021 and 2022	
Measurement dates	June 30, 2022 and 2023	
Actuarial cost method	Entry Age Normal in accordance with the requirement	
	of GASB Statement No. 68	
Actuarial assumptions:		
Discount rate	2022: 7.15% and 2023: 6.90%	
Inflation rate	2022: 2.50% and 2023: 2.30%	
Salary increases	Varies by Entry Age and Service	
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Fun	
Period Upon Which Actuarial		
Experience Survey Assumptions		
Were Based	1997-2015	
Post Retirement Benefit Increase	Contract COLA up to 2.50% (2023) and 2.30% (2022)	
	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.

#### 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 44 through 46 for the Required Supplementary Information.

#### Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. 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.

# (7) Defined Benefit Pension Plan, continued

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

	Assumed	
	Asset	<b>Real Return</b>
Asset Class	Classification	1-10 <sup>1.2</sup>
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%

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021-22 Asset Liability Management Study.

## 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, 2024, 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:

$\langle \  \  \rangle$		Discount Rate - 1%	Current Discount Rate	Discount Rate + 1%	
	-	5.90%	6.90%	7.90%	
Net pension liability	\$	2,968,140	1,913,265	1,045,012	

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:

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

# (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, the Watermaster made an employer contributions of \$78,988, to the Plan for the benefit of its eligible employees.

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 amounted to \$389,475, which was paid out as of June 30, 2024.

# (9) Deferred Compensation Savings Plan

For the benefit of its employees, the Watermaster participates in a 457 and 401(a) 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.

Fair value of all plan assets held in trust for the 457 Plan at June 30, 2024 and 2023 was \$2,065,835 and \$2,198,227, respectively. Fair value of all plan assets held in trust by the District's 401(a) Plan at June 30, 2024 and 2023, amounted to \$631,429, and \$600,671, 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 2023, 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.

# (10) Adjustments to Net Position, continued

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:

			Net Position
Net position at July 1, 2018, as previously stated Effect of 2019 compensated absence adjustme	ent	\$	9,767,437 120,725
Nat position at June 20, 2019			(1,012,213) 8 275 047
Net position at June 30, 2019, as restated			8,273,947
Effect of 2020 compensated absence adjustme Effect of 2020 GASB Statement No. 87 lease	ent e adjustments		12,273 (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 GASB Statement No. 87 lease	e 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:			
	2024	_	2023
Net investment in capital assets:			
Capital assets, net \$	934,260		196,878
Leases payable, current	(137,947)		(32,508)
Leases payable, non-current	(678,397)	_	(19,301)
Total net investment in capital assets	117,916	_	145,069
Unrestricted:			
Non-spendable net position:			
Prepaid expenses and deposits	36,657	_	51,784
Total non-spendable net position	36,657	_	51,784
Spendable net position:			
Undesignated net position reserve	10,524,136	-	12,827,631
Total spendable net position	10,524,136	_	12,827,631
Total unrestricted net position	10,560,793	_	12,879,415
Total net position \$	10,678,709		13,024,484

# (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, 2024:

- 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, 2024, that have effective dates that may impact future financial presentations.

#### 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, 2024 and 2023

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

#### Governmental Accounting Standards Board Statement No. 102

In December 2023, the GASB issued Statement No. 102 – *Certain Risk Disclosures*. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

#### Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements*. The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

#### Governmental Accounting Standards Board Statement No. 104

In September 2024, the GASB issued Statement No. 104 – Disclosure of Certain Capital Assets. The primary objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement No. 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. Also, this Statement establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this Statement apply to the financial statements of all state and local governments.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, 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, 2024 and 2023

#### (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, 2024, have been evaluated for possible adjustment to the financial statements or disclosure as of November 21, 2024, which is the date the financial statements were available to be issued.

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## **Required Supplementary Information**

#### Chino Basin Watermaster Schedules of Changes in the Watermaster's Total OPEB Liability and Related Ratios As of June 30, 2024 Last Ten Years\*

Total OPEB liability	J	une 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Service cost	\$	15,731	22,310	23,695	23,005	17,062	18,418	16,048
Interest		10,086	6,834	6,925	9,009	8,739	7,571	7,073
Change in assumptions		27,521	(73,528)	(40,381)	59,799	17,923	(17,582)	14,256
Experience (gains)/losses		(34,649)	-	24,211	(26,687)	-	-	-
Benefit payments	_	(12,962)	(12,962)	(4,332)	(2,932)	(3,722)	(2,423)	(2,308)
Net change in total OPEB liability		5,727	(57,346)	10,118	62,194	40,002	5,984	35,069
Total OPEB liability – beginning of year		269,751	327,097	316,979	254,785	214,783	208,799	173,730
Total OPEB liability – end of year	\$	275,478	269,751	327,097	316,979	254,785	214,783	208,799
Covered payroll		1,591,843	1,458,203	1,311,262	1,246,404	1,198,184	1,091,719	1,031,755
Total OPEB liability as a percentage of covered payroll	_	17.31%	18.50%	24.95%	25.43%	21.26%	19.67%	20.24%

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%

Fiscal year 2023: 3.26%

\* 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, 2024 Last Ten Years

	_					Measurem	ent Dates				
Description		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	06/30/14
Watermaster's proportion of the net pension liability	_	0.01534%	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	\$	1,913,265	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	\$	1,458,203	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	_	131.21%	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		76.21%	76.68%	88.29%	75.10%	75.26%	75.26%	73.31%	74.06%	78.40%	80.43%

#### 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 2023, there were no changes to actuarial assumptions or 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, 2024 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.

#### Chino Basin Watermaster Schedules of Pension Plan Contributions As of June 30, 2024 Last Ten Years

		Fiscal Years Ended									
Description		06/30/24	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	\$	282,102	267,270	245,656	220,388	192,849	155,931	151,169	132,932	110,292	97,178
determined contribution	<b>y</b>	(253,545)	(282,363)	(262,145)	(238,632)	(226,625)	(188,604)	(159,828)	(137,342)	(83,557)	(133,410)
Contribution deficiency (excess)	\$	28,557	(15,093)	(16,489)	(18,244)	(33,776)	(32,673)	(8,659)	(4,410)	26,735	(36,232)
Covered payroll	\$	1,591,843	1,458,203	1,311,262	1,246,404	1,198,184	1,091,719	1,031,755	860,266	979,741	888,483
Contribution's as a percentage of covered-employee payroll		15.93%	19.36%	19.99%	19.15%	18.91%	17.28%	15.49%	15.97%	8.53%	15.02%

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# **Supplemental Information Section**

#### Chino Basin Watermaster Combining Schedule of Net Position June 30, 2024

	<u>_</u>	General Fund	Pool Fund	2024
Current assets:				
Cash and cash equivalents	\$	11,693,858	-	11,693,858
Accounts receivable		1,303,493	-	1,303,493
Accrued interest receivable		7,171	-	7,171
Due from General Fund		-	581,948	581,948
Other receivable		50,000	-	50,000
Prepaid expenses and other current assets	_	36,657		36,657
Total current assets	_	13,091,179	581,948	13,673,127
Non-current assets:				
Capital assets, net	_	934,260		934,260
Total non-current assets		934,260		934,260
Total assets	_	14,025,439	581,948	14,607,387
Deferred outflows of resources:				
Deferred OPEB outflows		91,055	-	91,055
Deferred pension outflows	_	811,933		811,933
Total deferred outflows of resources		902,988		902,988
Current liabilities:				
Accounts payable and accrued expenses		912,991	-	912,991
Accrued salaries and benefits		36,023	-	36,023
Due to Pool Fund		581,948	<u> </u>	581,948
Long-term liabilities - due within one year:	$\bigvee$			
Compensated absences		54,495	-	54,495
Leases payable	_	137,947		137,947
Total current liabilities		1,723,404		1,723,404
Non-current liabilities:				
Long-term liabilities - due in more than one year:				
Compensated absences		101,205	-	101,205
Leases payable		678,397	-	678,397
Net OPEB liability		275,478	-	275,478
Net pension liability	_	1,913,265		1,913,265
Total non-current liabilities	_	2,968,345		2,968,345
Total liabilities	_	4,691,749		4,691,749
Deferred inflows of resources:				
Deferred OPEB inflows	_	139,917		139,917
Total deferred inflows of resources	_	139,917		139,917
Net position:				
Net investment in capital assets		117,916	-	117,916
Unrestricted	_	9,978,845	581,948	10,560,793
Total net position	\$	10,096,761	581,948	10,678,709

#### Chino Basin Watermaster Combining Schedule of Revenue, Expenses and Changes in Net Position For the Fiscal Year Ended June 30, 2024

	General Fund	Pool Fund	2024
Operating revenues:			
Administrative assessments \$	9,187,986	677,000	9,864,986
Replenishment water revenue	349,825	-	349,825
Other revenue	186,443		186,443
Total operating revenue	9,724,254	677,000	10,401,254
Operating expenses:			
Groundwater replenishment and other water purchases	1,920,791	-	1,920,791
Optimum basin management plan	4,974,213	-	4,974,213
Watermaster administration	3,911,875	-	3,911,875
Pool, advisory, and board administration	488,377	433,166	921,543
Total operating expense	11,295,256	433,166	11,728,422
Operating income before depreciation	(1,571,002)	243,834	(1,327,168)
Depreciation and amortization expense	(182,093)		(182,093)
Operating income	(1,753,095)	243,834	(1,509,261)
Non-operating revenue (expense):			
Reserve distribution	(1,542,183)	-	(1,542,183)
Interest expense	(22,197)	-	(22,197)
Investment returns	644,453	83,413	727,866
Total non-operating (expense) revenue, net	(919,927)	83,413	(836,514)
Changes in net position	(2,673,022)	327,247	(2,345,775)
Net position, beginning of period	12,769,783	254,701	13,024,484
Net position, end of period \$	10,096,761	581,948	10,678,709

#### Chino Basin Watermaster Combining Schedule of Net Position June 30, 2023

	General Fund	Pool Fund	2023
Current assets:			
Cash and cash equivalents	\$ 13,717,687	-	13,717,687
Accounts receivable	1,573,756	-	1,573,756
Accrued interest receivable	74,400	-	74,400
Due from General Fund	-	254,701	254,701
Prepaid expenses and other current assets	51,784		51,784
Total current assets	15,417,627	254,701	15,672,328
Non-current assets:			
Capital assets, net	196,878	<u> </u>	196,878
Total non-current assets	196,878	-	196,878
Total assets	15,614,505	254,701	15,869,206
Deferred outflows of resources:			
Deferred OPEB outflows	77,612	_	77,612
Deferred pension outflows	786,307	-	786,307
Total deferred outflows of resources	863,919		863,919
Current liabilities:			
Accounts payable and accrued expenses	544,336	-	544,336
Accrued salaries and benefits	33,003	-	33,003
Due to Pool Fund	254,701	-	254,701
Long-term liabilities – due within one year:			-
Compensated absences	108,890	-	108,890
Leases payable	32,508		32,508
Total current liabilities	973,438		973,438
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences	202,224	-	202,224
Leases payable	19,301	-	19,301
Net OPEB liability	269,751	-	269,751
Net pension liability	1,720,196	-	1,720,196
Employee compensation plan	389,475		389,475
Total non-current liabilities	2,600,947		2,600,947
Total liabilities	3,574,385		3,574,385
Deferred inflows of resources:			
Deferred OPEB inflows	124,530	-	124,530
Deferred pension inflows	9,726		9,726
Total deferred inflows of resources	134,256		134,256
Net position:			
Net investment in capital assets	145,069	-	145,069
Unrestricted	12,624,714	254,701	12,879,415
Total net position	\$ 12,769,783	254,701	13,024,484

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

Operating revenues:	
Administrative assessments \$ 9,483,632 741,000 10,7	224,632
Replenishment water revenue 317,476 -	317,476
Other revenue 189,895 -	189,895
Total operating revenue 9,991,003 741,000 10,7	732,003
Operating expenses:	
Groundwater replenishment and other water purchases 314,012	314,012
Optimum basin management plan 4,042,931 - 4,0	042,931
Watermaster administration 3,090,556 - 3,	090,556
Pool, advisory, and board administration 429,829 519,241	949,070
Total operating expense 7,877,328 519,241 8,7	396,569
Operating income before depreciation 2,113,675 221,759 2,	335,434
Depreciation and amortization expense (143,842) (	143,842)
<b>Operating income</b> <u>1,969,833</u> <u>221,759</u> <u>2,</u>	191,592
Non-operating revenue (expense):	
Reserve distribution (177,379) - (	177,379)
Interest expense (621) -	(621)
Investment returns <u>308,027</u> <u>32,942</u>	340,969
Total non-operating revenue, net130,02732,942	162,969
Changes in net position 2,099,860 254,701 2,701	354,561
Net position, beginning of period 10,669,923 - 10,9	569,923
Net position, end of period \$ 12,769,783 254,701 13,0	024,484

## **Report on Internal Controls and Compliance**

#### 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, 2024 and 2023, and the related notes to the financial statements, which collectively comprises the Watermaster's basic financial statements, and have issued our report thereon dated November 21, 2024.

#### **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.



Chino Basin Watermaster

**Management Report** 

June 30, 2024

#### Chino Basin Watermaster

#### **Management Report**

### **Table of Contents**

Item	<u>Page No.</u>
General Introduction	1
Current Year Comment and Recommendation	1-2
Prior Year Comment and Recommendation	2
Appendix:	
Audit/Finance Committee Letter	1-5
Schedule of Audit Adjusting Journal Entries	6-7
Schedule of Client Adjusting Journal Entries	7

#### **CONFIDENTIAL**

Watermaster Board Chino Basin Watermaster Rancho Cucamonga, California

#### **Dear Members of the Board:**

In planning and performing our audit of the financial statements of the governmental, business-type activities, and each major fund of the Chino Basin Watermaster (Watermaster) as of and for the year ended June 30, 2024, 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, we considered the Watermaster's internal control over financial reporting (internal control) as a basis for designing 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Watermaster's internal control over financial reporting.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

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

#### **Current Year Comment and Recommendation**

#### Disclosure of Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the Watermaster are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the Watermaster's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Watermaster Board to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the journal entries that were made and to provide the Watermaster Board with a better understanding of the scope of the audit.

Chino Basin Watermaster Page 2

#### Management's Response

We have reviewed and approved all of the adjusting and reclassification entries provided by the auditor and have entered those entries into the Watermaster's accounting system to close-out the Watermaster's year-end trial balance.

#### **Prior Year Comment and Recommendation**

#### Disclosure of Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the Watermaster are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the Watermaster's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Watermaster Board to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the journal entries that were made and to provide the Watermaster Board with a better understanding of the scope of the audit.

#### Management's Response

We have reviewed and approved all of the adjusting and reclassification entries provided by the auditor and have entered those entries into the Watermaster's accounting system to close-out the Watermaster's year-end trial balance.

\* \* \* \* \* \* \* \* \* \*

This communication is intended solely for the information and use of management, the Watermaster Board, and others within the Watermaster, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

**C.J. Brown & Company, CPAs** Cypress, California November 21, 2024

## APPENDIX

## Chino Basin Watermaster

Audit/Finance Committee Letter

June 30, 2024

Watermaster Board Chino Basin Watermaster Rancho Cucamonga, California

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the Chino Basin Watermaster (Watermaster) for the year ended June 30, 2024, and have issued our report thereon dated November 21, 2024.

#### Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 25, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Watermaster solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 21, 2024.

#### Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

Chino Basin Watermaster Page 2

#### **Required Risk Assessment Procedures per Auditing Standards**

As auditors of the Watermaster, we are required per AU-C Section 240, "Consideration of Fraud in a Financial Statement Audit", to "ordinarily" presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

#### Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Watermaster is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no other changes in significant accounting policies or their application during 2024. No other matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net other post-employment benefit (OPEB) liability is based on an actuarial valuation that was conducted by a third-party actuary. We evaluated the basis, methods, and assumptions used by the actuary in calculating the net OPEB liability, OPEB expense, and deferred OPEB outflows/inflows for the Watermaster to determine that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the defined benefit pension plan's deferred outflows of resources, net pension liability, and deferred inflows of resources are based on an actuarial valuation of these amounts which was conducted by a third-party actuary. We evaluated the basis, actuarial methods and assumptions used by the actuary to calculate these amounts for the Watermaster to determine that it is reasonable in relation to the financial statements taken as a whole.

#### Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Watermaster's financial statements relate to:

#### Financial Statement Disclosures, continued

The disclosure of fair value of cash and cash equivalents in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 4 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the Watermaster's net OPEB liability in Note 6 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

The disclosure of the Watermaster's defined benefit pension plan in Note 7 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

#### Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management.

#### **Identified or Suspected Fraud**

We have not identified or have not obtained information that indicates that fraud may have occurred.

#### Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule on pages 6 and 7 presents the material journal entries that we identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Watermaster's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated November 21, 2024.

#### Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Watermaster, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Watermaster's auditors.

#### **Other Matters**

We applied certain limited procedures to the Management Discussion and Analysis, Schedules of Changes in Watermaster's Total OPEB Liability and Related Ratios, Schedules of the Watermaster's Proportionate Share of the Net Pension Liability, and Schedules of Pension Plan Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the Watermaster's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Chino Basin Watermaster Page 5

#### Conclusion

We appreciate the cooperation extended to us by Todd Corbin, General Manager, Anna Nelson, Director of Administration, and Daniela Uriarte, Senior Accountant, in the performance of our audit testwork.

We will be pleased to respond to any question you have about the foregoing. We appreciate the opportunity to continue to be of service to the Watermaster.

C.J. Brown & Company, CPAs Cypress, California November 21, 2024

#### Chino Basin Watermaster Schedule of Audit Adjusting Journal Entries For the Fiscal Year Ended June 30, 2024

Adjusting Journal	Entries JE # 1			
To adjust lease amo	ortization as of June 30, 2024			
1-9300	Amortization Expense	\$	31,399.84	
1-1781	Accumulated Amortization-Copier			17,180.70
1-1831	Accumulated Amortization- Bldg			14,219.14
Adjusting Journal	Entries JE # 2			
To adjust lease obli	igation for copier at year-end.			
1-2810	Lease Liability - Copiers		16,119.61	
1-9210	Leased Interest Expense		673.55	
1-6043.1	Ricoh Lease Fee			16,793.16
Adjusting Journal	Entries JE # 3			
To adjust net OPE	B Liability			
1-1735	Deferred Outflows-GASB 75 OPEB		13,443.00	
1-60198	OPEB Expense - GASB 75		7,671.00	
1-2735	Deferred Inflows-GASB 75 OPEB			15,387.00
1-2951	Net OPEB Obligation			5,727.00
Adjusting Journal	l Entries JE # 4			
To adjust net pensi	on liability			
1-1725	Deferred Outflows-Pension	-	25,626.39	
1-2725	Deferred Inflows-Pension		9,725.96	
1-60180	Employers PERS Expense		157,717.07	
1-2965	Net Pension Liability		,	193,069.42
				-
Adjusting Journal	Entries JE # 5			
To remove the carr	ying value of lease asset from the previous lease agreement			
1-1831	Accumulated Amortization- Bldg		355,478.94	
1-1810	Leased Building Asset		,	355,478,94
				,
Adjusting Journal	Entries JE # 6			
To close out the lea	ase obligation at year-end from the previous lease agreement			
1-2812	Lease Liability - Building		16,388.72	
1-6021	Office Lease		- )	16.337.40
1-9210	Leased Interest Expense			51.32
Adjusting Journal	Entries JE # 7			
To record right-to-u	use asset at year-end regarding the amended lease agreemen	t		
1-1810	Leased Building Asset		891,537.54	
1-2812	Lease Liability - Building			891,537.54
Adjusting Journal	Entries JE # 8			
To adjust lease obli	gation at year-end per the amended lease agreement.			
1-2812	Lease Liability - Building		94,494.79	
1-9210	Leased Interest Expense		21,575.21	
1-6021	Office Lease	\$		116,070.00

#### Chino Basin Watermaster Schedule of Audit Adjusting Journal Entries, continued For the Fiscal Year Ended June 30, 2024

106,135.42
254,700.17
254,700.17
28,193,11
395.00
13,514.63
,

## **Project Status: Wineville/Jurupa/RP3 Basin Improvements**

### **Budget:**

• Authorized capital budget: \$28,846,016

## Available Funding:

- \$15.4 M in SRF Loan at 0.55%
- \$10.8 M is State and Federal Grants

### **Progress:**

Construction 85% completed

## Pending Completion:

- Electrical wiring & SCE work
- Control Programming
- Rubber Dam
- Procuring and installation of Pumps

### **Current Activities:**

- Pipes for Wineville Pumps to arrive in November
  - Planned completion November 30, 2024.
- Electrical wiring & SCE work in progress
  - Planned completion November 30, 2024
- Control Programming awaiting electrical
  - Planned completion November 30, 2024
- Received 95% of Rubber Dam equipment
  - Planned Completion November 30, 2024
- Procuring and installation of Pumps
  - See schedule

## **Updates:**

 Extended the efforts to draft procurement documents for Page 279 pumps (see revised schedule)

## **Detailed Schedule for the Pumps**

LVOK	PROGRESS	START	END
Brenare Solicitation Documents	THEOHEOU	6-lup-24	11-Nov-24
Prepare Solicitation Documents	1000/	0-Jun-24	
	100%	6-Jun-24	22-Aug-24
Review Documents	100%	23-Aug-24	28-Aug-24
Finalize Documents	91%	29-Aug-24	11-Nov-24
Request for Qualification of Pump Su	ppliers	14-Nov-24	14-Jan-25
Enter PlanetBids	0%	14-Nov-24	14-Nov-24
Solicitation (Q&A Period)	0%	15-Nov-24	12-Dec-24
Final Week of Solicitation for RFQ	0%	16-Dec-24	19-Dec-24
Close Solicitation for RFQ (milestone)	0%	19-Dec-24	19-Dec-24
Review Responses to the RFQ	0%	20-Dec-24	30-Dec-24
Notify Prequalified Suppliers (milestone)	0%	14-Jan-25	14-Jan-25
<b>Request for Proposal of Prequalified</b>	Suppliers	14-Jan-25	14-May-25
Prequalified Supplier Draft Initial Submittal and Pricing	0%	14-Jan-25	13-Feb-25
Receive Initial Submittal (milestone)	0%	13-Feb-25	13-Feb-25
Review Initial Submittal	0%	13-Feb-25	27-Feb-25
Prequalified Supplier Draft Final Submittal	0%	28-Feb-25	21-Mar-25
Receive Final Submittal (milestone)	0%	21-Mar-25	21-Mar-25
IEUA Reviews Final Submittal to Decide Pump Supplier	0%	24-Mar-25	7-Apr-25
Board of Directors' Authorization of Purchase Order (milestone)	0%	14-May-25	14-May-25
Pump Fabrication/Installation/Testin	g/Close-out	15-May-25	12-Feb-26
Fabrication (22 weeks)	0%	15-May-25	16-Oct-25
Delivery	0%	16-Oct-25	30-Oct-25
Installation	0%	30-Oct-25	29-Dec-25
Testing	0%	29-Dec-25	29-Jan-26
Close Out	0%	29-Jan-26	12-Feb-26