

CHINO BASIN WATERMASTER



NOTICE OF ANNUAL MEETINGS

Thursday, January 9, 2025

- 9:00 a.m. – Annual Appropriative Pool Committee Meeting
- 11:00 a.m. – Annual Non-Agricultural Pool Committee Meeting
- 1:30 p.m. – Annual Agricultural Pool Committee Meeting

**CHINO BASIN WATERMASTER
ANNUAL APPROPRIATIVE POOL COMMITTEE MEETING**

9:00 a.m. – January 9, 2025
Mr. Chris Diggs – 2024 Chair
Mr. Chris Berch – 2024 Vice-Chair

**At The Offices Of
Chino Basin Watermaster
9641 San Bernardino Road
Rancho Cucamonga, CA 91730**

(Call can be taken remotely via Zoom at this [link](#))

AGENDA

CALL TO ORDER

ROLL CALL

AGENDA – ADDITIONS/REORDER

SAFETY MINUTE

I. ANNUAL ELECTIONS (ACTION)

- A.** Elect the 2025 Secretary, Treasurer, and Assistant Secretaries and Treasurers as may be appropriate per Appropriative Pool Rules and Regulations.

The 2025 Secretary/Treasurer seat(s) requires action by the Appropriative Pool.

2025 Chair _____
2025 Vice-Chair _____
2025 Secretary/Treasurer _____

B. Calendar Year 2025 Appropriative Pool Minor Representatives to the 2025 Advisory Committee

Elect two (2) Minor Representatives to the Calendar Year 2025 Advisory Committee according to the Restated Judgment Exhibit “H” Appropriative Pool Pooling Plan. The minor producers for 2025 are: BlueTriton Brands, Inc., CalMat Co., City of Fontana, City of Norco, County of San Bernardino, Golden State Water Company, Marygold Mutual Water Company, Monte Vista Irrigation Company, NCL Co., LLC, Niagara Bottling Company, Nicholson Family Trust, San Antonio Water Company, Santa Ana River Water Company, West End Consolidated Water Company, and West Valley Water District.

Minor Rep #1 _____
Minor Rep #2 _____

C. Calendar Year 2025 Appropriative Pool Member Appointed to Serve as Advisory Committee Officer

Appoint a designated representative to serve as an officer of the Advisory Committee during Calendar Year 2025. According to the rotation sequence established among the Pools, the Appropriative Pool appointee will be filling the position of Chair.

Appropriative Pool Officer (Chair) Appointment to the Advisory Committee:

D. Calendar Year 2025 Appropriative Pool Representation on the Watermaster Board (Information Only)

According to the Board rotation schedule filed with the Court in 2000 and updated on November 17, 2015, the Appropriators listed below will have a seat on the Watermaster Board as follows:

For Calendar Year 2025 Cucamonga Valley Water District has appointed the following:

Member: James Curatalo
Alternate: Jimmie Moffatt

For Calendar Year 2025 the City of Upland has appointed the following:

Member: Mr. Bill Velto
Alternate: Ms. Kati Parker

For Calendar Year 2025 and 2026 Fontana Water Company has appointed the following:

Member: Marty Zvirbulis
Alternate: Josh Swift

II. CONSENT CALENDAR

A. MINUTES

Approve as presented:

1. Minutes of the Appropriative Pool Committee Meeting held November 14, 2024 (*Page 1*)
2. Minutes of the Appropriative Pool Committee Special Meeting held November 21, 2024 (*Page 8*)
3. Minutes of the Appropriative Pool Committee Special Meeting held December 5, 2024 (*Page 13*)

B. FINANCIAL REPORTS

Receive and file as presented:

Monthly Financial Reports for the Reporting Periods Ended October and November 2024 (*Page 32*)

C. CHINO BASIN WATERMASTER 2025 INVESTMENT POLICY – RESOLUTION NO. 2025-01

Provide advice and assistance on the Watermaster investment policy and corresponding Resolution 2025-01. (*Page 60*)

III. BUSINESS ITEMS

A. CHINO BASIN WATERMASTER 47TH ANNUAL REPORT (FISCAL YEAR 2023/24) (*Page 68*)

Recommend to the Advisory Committee to recommend to the Watermaster Board to adopt the 47th Annual Report, along with filing a copy with the Court, subject to any necessary non-substantive changes.

B. CALCULATION OF EXCESS CASH RESERVES BASED ON OPERATING CASH RESERVE POLICY 4.17 (*Page 238*)

Provide advice and assistance on the calculation of excess cash reserves.

C. CONSIDERATION OF POOL ADMINISTRATION MATTERS

IV. REPORTS/UPDATES

A. LEGAL COUNSEL

1. January 10, 2025 Court Hearing (Watermaster Motion for Receipt and Filing of GLMP Annual Report; Watermaster Motion to Increase Safe Storage Capacity; Watermaster Motion for Authorization to File Suit)
2. January 24, 2025, Court Hearing (Appropriative Pool Motion for Costs and Fees)
3. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
4. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)

B. ENGINEER

1. Safe Yield Reevaluation

C. GENERAL MANAGER

1. Fiscal Year 2024/25 Exhibit "G" Physical Solution Transfers
2. Calendar Year 2025 Letters of CBWM Representation
3. Calendar Year 2025 Hearing Officer Panel
4. No Kid Hungry Fundraiser
5. Other

V. POOL MEMBER COMMENTS

VI. OTHER BUSINESS

VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

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

1. Approve Egoscue Law Group, Inc. Invoice #14652 dated December 02, 2024, in the amount of \$17,100.00 for services performed during November 2024.
2. Discussion on Peace Agreement Extension

VIII. FUTURE MEETINGS AT WATERMASTER

01/09/25	Thu	9:00 a.m.	Appropriative Pool Committee (Annual)
01/09/25	Thu	11:00 a.m.	Non-Agricultural Pool Committee (Annual)
01/09/25	Thu	1:30 p.m.	Agricultural Pool Committee (Annual)
01/16/25	Thu	9:00 a.m.	Advisory Committee
01/16/25	Thu	9:30 a.m.	Recharge Investigations and Project Committee (RIPComm)
01/16/25	Thu	11:00 a.m.	Personnel Committee
01/23/25	Thu	9:30 a.m.	Watermaster Orientation*
01/23/25	Thu	11:00 a.m.	Watermaster Board

* The Watermaster Orientation series are held in person only with no remote access.

ADJOURNMENT

**CHINO BASIN WATERMASTER
ANNUAL NON-AGRICULTURAL POOL COMMITTEE MEETING**

11:00 a.m. – January 9, 2025
Mr. Brian Geye, 2024 Chair
Mr. Bob Bowcock, 2024 Vice-Chair

**At The Offices Of
Chino Basin Watermaster
9641 San Bernardino Road
Rancho Cucamonga, CA 91730**

AGENDA

CALL TO ORDER

ROLL CALL

AGENDA – ADDITIONS/REORDER

SAFETY MINUTE

I. ANNUAL ELECTIONS (ACTION)

- A.** Elect the following Calendar Year 2025 Officers of the Pool: Chair, Vice-Chair, Secretary, Treasurer, and Assistant Secretaries and Treasurers as may be appropriate per Non-Agricultural Pool Rules and Regulations.

Chair _____
Vice-Chair _____
Secretary _____
Treasurer _____

B. Election of Calendar Year 2025 Advisory Committee Members

According to the Non-Agricultural Pool Pooling Plan, the Pool shall designate at least three (3) members of the Pool Committee, and their alternates, to serve on the Advisory Committee.

Member: _____ Alternate: _____

Member: _____ Alternate: _____

Member: _____ Alternate: _____

C. Calendar Year 2025 Non-Agricultural Pool Member Appointed to Serve as Advisory Committee Officer

Appoint a designated representative to serve as an officer of the Advisory Committee during Calendar Year 2024. According to the rotation sequence established among the Pools, the Non-Agricultural Pool appointee will be filling the position of Vice-Chair.

Non-Agricultural Pool Officer (Vice-Chair) Appointment to the Advisory Committee:

D. Appointment of Calendar Year 2025 Non-Agricultural Pool Representation on Watermaster Board

According to the Board rotation schedule filed with the Court in 2000 and updated on November 17, 2015, the Non-Agricultural Pool is to appoint one representative and alternate(s) to serve on the Board for the Calendar Year.

Member: _____ Alternate(s): _____

II. BUSINESS ITEMS – ROUTINE

A. MINUTES

Receive and file as presented:

Minutes of the Non-Agricultural Pool Committee Meeting held November 14, 2024 (*Page 17*)

B. FINANCIAL REPORTS

Receive and file as presented:

Monthly Financial Reports for the Reporting Periods Ended October and November 2024 (*Page 32*)

C. CHINO BASIN WATERMASTER 2025 INVESTMENT POLICY – RESOLUTION NO. 2025-01 (*Page 60*)

Provide advice and assistance on the Watermaster investment policy and corresponding Resolution 2025-01.

III. BUSINESS ITEMS

A. CHINO BASIN WATERMASTER 47TH ANNUAL REPORT (FISCAL YEAR 2023/24) (*Page 68*)

Recommend to the Advisory Committee to recommend to the Watermaster Board to adopt the 47th Annual Report, along with filing a copy with the Court, subject to any necessary non-substantive changes.

B. CALCULATION OF EXCESS CASH RESERVES BASED ON OPERATING CASH RESERVE POLICY 4.17 (*Page 238*)

Provide advice and assistance on the calculation of excess cash reserves.

C. MEMBER STATUS CHANGES (For Discussion and Possible Action)

1. Any proposed transfer of Safe Yield by a Member.
2. Any transfer of Safe Yield that has actually closed or been completed.
3. Any change in name or corporate identity of a Member (such as results from a merger or filing of a change of name certificate).
4. Any change in the name of a representative or alternate representative of a Member, or a change in e-mail address for either such person.

- On November 27, 2024, Mr. Alex Padilla of General Electric Company informed Watermaster staff that Mr. Edward Kolodziej has retired and Ms. Dawn Varacchi-Ives (dawn.varacchi@ge.com) is now the primary representative and he remains the alternate.
- On December 9, 2024 Mr. Scott Starr of California Steel Industries informed Watermaster staff that Ms. Kathleen Brundage is the primary representative and Mr. Erick Jimenez (erick.jimenez@nucor.com) is the alternate.

IV. REPORTS/UPDATES

A. LEGAL COUNSEL

1. January 10, 2025 Court Hearing (Watermaster Motion for Receipt and Filing of GLMP Annual Report; Watermaster Motion to Increase Safe Storage Capacity; Watermaster Motion for Authorization to File Suit)
2. January 24, 2025, Court Hearing (Appropriative Pool Motion for Costs and Fees)

3. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
4. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)

B. ENGINEER

1. Safe Yield Reevaluation

C. GENERAL MANAGER

1. Fiscal Year 2024/25 Exhibit "G" Physical Solution Transfers
2. Calendar Year 2025 Letters of CBWM Representation
3. Calendar Year 2025 Hearing Officer Panel
4. No Kid Hungry Fundraiser
5. Other

V. POOL MEMBER COMMENTS

VI. OTHER BUSINESS

VII. CONFIDENTIAL SESSION - POSSIBLE ACTION

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

VIII. FUTURE MEETINGS AT WATERMASTER

01/09/25	Thu	9:00 a.m.	Appropriative Pool Committee (Annual)
01/09/25	Thu	11:00 a.m.	Non-Agricultural Pool Committee (Annual)
01/09/25	Thu	1:30 p.m.	Agricultural Pool Committee (Annual)
01/16/25	Thu	9:00 a.m.	Advisory Committee
01/16/25	Thu	9:30 a.m.	Recharge Investigations and Project Committee (RIPComm)
01/16/25	Thu	11:00 a.m.	Personnel Committee
01/23/25	Thu	9:30 a.m.	Watermaster Orientation*
01/23/25	Thu	11:00 a.m.	Watermaster Board

* The Watermaster Orientation series are held in person only with no remote access.

ADJOURNMENT

**CHINO BASIN WATERMASTER
ANNUAL AGRICULTURAL POOL COMMITTEE MEETING**

1:30 p.m. – January 9, 2025
Mr. Bob Feenstra, 2024 Chair
Mr. Jeff Pierson, 2024 Vice-Chair
At The Offices Of
Chino Basin Watermaster
9641 San Bernardino Road
Rancho Cucamonga, CA 91730

AGENDA

CALL TO ORDER

ROLL CALL

AGENDA – ADDITIONS/REORDER

SAFETY MINUTE

I. ANNUAL ELECTIONS (ACTION)

A. CALENDAR YEAR 2025 AGRICULTURAL POOL MEMBERS

According to the Overlying (Agricultural) Pool Rules and Regulations, the Agricultural Pool membership shall consist of not less than nine (9) representatives selected at large by members of the Pool. Pool members will be asked to make any necessary changes to the following list to establish pool membership and alternates during Calendar Year 2025:

2024 Agricultural Pool Members

Dairy: Robert Feenstra
Nathan deBoom
Henry De Haan
John Huitsing
Ron Pietersma

Crops: Jeff Pierson
Ron LaBrucherie, Jr.
Ruben Llamas

State: Tariq Awan
Imelda Cadigal
Jimmy Medrano

County: Christen Miller

2025 Agricultural Pool Members

Dairy: _____

Crops: _____

State: _____

County: _____

2024 Alternates

Crops: Gino Filippi
Crops: Paul Hofer

Dairy: Geoffrey Vanden Heuvel

State: Carol Boyd
Lewis Callahan
Diana Frederick
Noah Golden-Krasner

2025 Alternates

Crops: _____
Crops: _____

Dairy: _____

State: _____

State: Gregor Larabee
County: Trevor Leja

State: _____
County: _____

B. ANNUAL ELECTIONS (ACTION)

Elect the following Calendar Year 2025 Officers of the Pool: Chair, Vice-Chair, Secretary, Treasurer, and Assistant Secretaries and Treasurers as may be appropriate.

Chair _____
Vice-Chair _____
Secretary/Treasurer _____

C. ELECTION OF CALENDAR YEAR 2025 ADVISORY COMMITTEE MEMBERS

According to the Agricultural Pool Pooling Plan, the Pool shall designate up to 10 members of the Pool Committee, and their alternates, to serve on the Advisory Committee.

D. CALENDAR YEAR 2025 AGRICULTURAL POOL MEMBER APPOINTED TO SERVE AS ADVISORY COMMITTEE OFFICER

Appoint a designated representative to serve as an officer of the Advisory Committee during Calendar Year 2025. According to the rotation sequence established among the Pools, the Agricultural Pool appointee will be filling the position of Second Vice-Chair.

Agricultural Pool Officer (Second Vice-Chair) Appointment to the Advisory Committee:

E. APPOINTMENT OF CALENDAR YEAR 2025 POOL REPRESENTATION ON WATERMASTER BOARD

According to the Board rotation schedule filed with the Court in 2000 and updated on November 17, 2015, for calendar year 2025, the Agricultural Pool is to appoint two (2) representatives and alternate(s), one State and one Dairy seat, to serve on the Board for the Calendar Year.

Member: _____ Alternate: _____

Member: _____ Alternate: _____

II. CONSENT CALENDAR

A. MINUTES

Approve as presented:

- 1. Minutes of the Agricultural Pool Committee Meeting held November 14, 2024 (Page 22)

B. FINANCIAL REPORTS

Receive and file as presented:

Monthly Financial Reports for the Reporting Periods Ended October and November 2024 (Page 32)

C. CHINO BASIN WATERMASTER 2025 INVESTMENT POLICY – RESOLUTION NO. 2025-01 (Page 60)

Provide advice and assistance on the Watermaster investment policy and corresponding Resolution 2025-01.

III. BUSINESS ITEMS

- A. CHINO BASIN WATERMASTER 47TH ANNUAL REPORT (FISCAL YEAR 2023/24) (Page 68)**
Recommend to the Advisory Committee to recommend to the Watermaster Board to adopt the 47th Annual Report, along with filing a copy with the Court, subject to any necessary non-substantive changes.
- B. CALCULATION OF EXCESS CASH RESERVES BASED ON OPERATING CASH RESERVE POLICY 4.17 (Page 238)**
Provide advice and assistance on the calculation of excess cash reserves.
- C. OLD BUSINESS**

IV. REPORTS/UPDATES

A. LEGAL COUNSEL

1. January 10, 2025 Court Hearing (Watermaster Motion for Receipt and Filing of GLMP Annual Report; Watermaster Motion to Increase Safe Storage Capacity; Watermaster Motion for Authorization to File Suit)
2. January 24, 2025, Court Hearing (Appropriative Pool Motion for Costs and Fees)
3. Court of Appeal Consolidated Cases No. E080457 and E082127 (City of Ontario appeal re: Fiscal Year 2021-22 and 2022-23 Assessment Packages)
4. Court of Appeal Case No. E080533 (Cities of Chino, Ontario appeal re: Fiscal Year 2022-23 Watermaster budget expenses to support CEQA analysis)

B. ENGINEER

1. Safe Yield Reevaluation

C. GENERAL MANAGER

1. Fiscal Year 2024/25 Exhibit "G" Physical Solution Transfers
2. Calendar Year 2025 Letters of CBWM Representation
3. Calendar Year 2025 Hearing Officer Panel
4. No Kid Hungry Fundraiser
5. Other

V. POOL MEMBER COMMENTS

VI. OTHER BUSINESS

VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

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

VIII. FUTURE MEETINGS AT WATERMASTER

01/09/25	Thu	9:00 a.m.	Appropriative Pool Committee (Annual)
01/09/25	Thu	11:00 a.m.	Non-Agricultural Pool Committee (Annual)
01/09/25	Thu	1:30 p.m.	Agricultural Pool Committee (Annual)
01/16/25	Thu	9:00 a.m.	Advisory Committee
01/16/25	Thu	9:30 a.m.	Recharge Investigations and Project Committee (RIPComm)
01/16/25	Thu	11:00 a.m.	Personnel Committee
01/23/25	Thu	9:30 a.m.	Watermaster Orientation*
01/23/25	Thu	11:00 a.m.	Watermaster Board

* The Watermaster Orientation series are held in person only with no remote access.

ADJOURNMENT

DRAFT MINUTES
CHINO BASIN WATERMASTER
APPROPRIATIVE POOL COMMITTEE MEETING
November 14, 2024

The Appropriative Pool committee meeting was held at the Watermaster offices located at 9641 San Bernardino Road, Rancho Cucamonga, CA, and via Zoom (conference call and web meeting) on November 14, 2024.

APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER

Chris Diggs, Chair	City of Pomona
Chris Berch, Vice-Chair	Jurupa Community Services District
Ron Craig	City of Chino Hills
Chad Nashida for Courtney Jones	City of Ontario
Amanda Coker	Cucamonga Valley Water District
Justin Castruita	Fontana Water Company
Cris Fealy	Fontana Water Company
Justin Scott-Coe	Monte Vista Irrigation Company
Justin Scott-Coe	Monte Vista Water Company

APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Courtney Jones	City of Ontario
Nicole deMoet	City of Upland
Ben Lewis	Golden State Water Company
Brian Lee	San Antonio Water Company
John Lopez	Santa Ana River Water Company
Nicole deMoet	West End Consolidated Water Company

WATERMASTER BOARD MEMBERS PRESENT ON ZOOM

Jimmy Medrano	Agricultural Pool – State of CA
Bill Velto	City of Upland
James Curatalo	Cucamonga Valley Water District
Mike Gardner	Western Municipal Water District

WATERMASTER STAFF PRESENT

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

WATERMASTER CONSULTANTS PRESENT AT WATERMASTER

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

WATERMASTER CONSULTANTS PRESENT ON ZOOM

Garrett Rapp	West Yost
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OTHERS PRESENT AT WATERMASTER

Eduardo Espinoza
Rob Hills
Jimmie Moffatt
Jiwon Seung
Megan Sims
Bryan Smith
Michelle Licea

Cucamonga Valley Water District
Cucamonga Valley Water District
Cucamonga Valley Water District
Cucamonga Valley Water District
Fontana Union Water Company
Jurupa Community Services District
Monte Vista Water District

OTHERS PRESENT ON ZOOM

Tariq Awan
Ben Orosco
Norberto Ferreira
Manny Martinez
Peter Dopulos
Derek Hoffman
Eddie Lin
Clifford Button
John Schatz
Kevin O’Toole
Bill Wyat
Joshua Aguilar

Agricultural Pool – State of CA
City of Chino
City of Upland
Monte Vista Water District
Egoscue Law Group, Inc.
Fennemore
Inland Empire Utilities Agency
Jurupa Community Services District
John J. Schatz, Attorney at Law
Orange County Water District
Sheppard, Mullin, Richter & Hampton
Western Municipal Water District

CALL TO ORDER

Chair Diggs called the Appropriative Pool Committee meeting to order at 9:00 a.m.

ROLL CALL

(00:00:14) Ms. Nelson conducted the roll call and announced that a quorum was present.

AGENDA - ADDITIONS/REORDER

None

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 Appropriative Pool Committee Meeting held on October 10, 2024
2. Minutes of the Appropriative Pool Committee Special Meeting held on October 17, 2024

B. FINANCIAL REPORTS

Receive and file as presented:

Financials for the period ended September 30, 2024

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

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

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

Recommend to the Advisory Committee to 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.

E. APPLICATION FOR RECHARGE: JURUPA COMMUNITY SERVICES DISTRICT

Recommend to the Advisory Committee to recommend to the Watermaster Board to approve Jurupa Community Services District's Application for Recharge of 7,000 acre-feet from November 1, 2024 to October 31, 2029, and direct Watermaster staff to account for this recharge.

F. CALENDAR YEAR 2025 APPROPRIATIVE POOL COMMITTEE VOLUME VOTE

Approve the Calendar Year 2025 Appropriative Pool Committee Volume Vote as presented, subject to Watermaster Board approval of the Fiscal Year 2024/25 Assessment Package at the November 21, 2024 meeting.

(00:02:23) Ms. Nelson indicated that the October 17, 2024, Appropriative Pool special meeting minutes were amended after the original posting of the meeting package and now shows that the City of Ontario *abstained* from the vote.

(00:02:54)

Motion by Mr. Ron Craig, seconded by Mr. Cris Fealy, there being no dissent, the item passed unanimously.

Moved to approve the Consent Calendar with the amendment to the October 17, 2024 as presented.

II. BUSINESS ITEMS

A. FISCAL YEAR 2024/25 ASSESSMENT PACKAGE

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

(00:03:27) Mr. Yoo gave a report. A discussion ensued.

(00:17:21)

Motion by Vice-Chair Chris Berch, seconded by Ms. Amanda Coker, there being no dissent, the item passed unanimously.

Moved to advance Business Item II.A. to the Advisory Committee as presented.

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.

(00:18:19)

Motion by Vice-Chair Chris Berch, seconded by Ms. Amanda Coker, there being no dissent, the item passed unanimously.

Moved to advance Business Item II.B. to the Advisory Committee as presented.

III. REPORTS/UPDATES

A. WATERMASTER LEGAL COUNSEL

1. November 8, 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

(00:18:37) Mr. Herrema gave a report.

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

(00:22:12) Mr. Rapp reported on Items 1 and 2 and Mr. Malone gave a presentation on Item 3. A discussion ensued.

C. GENERAL MANAGER

1. Financial Audit Status
2. Basin Plan Amendment Update
3. December Meeting Schedule – Pool direction requested
4. Other

(00:46:42) Mr. Corbin reported on Items 1 and 3 and inquired whether the Pool wished to convene regular meetings in December. The Pool indicated that they were amenable to being dark in December and will resume meetings in January. He also indicated that there will be a Personnel Committee meeting on December 12, 2024. Mr. Tellez Foster reported on Item 2.

IV. INFORMATION

RECHARGE INVESTIGATION AND PROJECTS COMMITTEE (PROJECT 23a STATUS)

V. POOL MEMBER COMMENTS

(00:52:58) Mr. Scott-Coe introduced Ms. Michelle Licea who was recently promoted to Water Resources Analyst at Monte Vista Water District. He also announced the Peace Agreement meet and confer process with a kick-off meeting on January 24, 2025 from 10 am – 12 pm held at the Chino Basin Water Conservation District's offices.

VI. OTHER BUSINESS

None

VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

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

The Pool convened into confidential session at 9:56 a.m. to discuss the following:

1. Approve Egoscue Law Group, Inc. Invoice #14569 dated October 02, 2024, in the amount of \$4,200.00 for services performed during September 2024.
2. Approve Egoscue Law Group, Inc. Invoice #14612 dated November 01, 2024, in the amount of \$15,050.00 for services performed during October 2024.

Confidential session concluded at 10:53 a.m. with no reportable action.

ADJOURNMENT

Chair Diggs adjourned the Appropriative Pool Committee meeting at 10:53 a.m.

Secretary: _____

Approved: _____

ATTACHMENTS:

1. 20241114 Email from Chair Diggs on 11/13/24 amending the 10/17/24 special meeting minutes

ATTACHMENT 1

From: [Diggs, Chris](#)
To: [Ruby Favela Quintero](#)
Cc: [Chris Berch](#); [Anna Nelson](#); [Cansino, Melissa](#); [John Schatz](#)
Subject: RE: Special AP Closed Session Meeting – Basin Storage Discussion (10/17/24)
Date: Wednesday, November 13, 2024 10:42:00 AM
Attachments: [image003.png](#)

Ruby, please note the edit I made in the item below, highlighted in yellow. Let me know if you have any questions.

Thank you.

Chris Diggs

Water Resources Director
148 North Huntington Street
Pomona, CA 91768
909-802-7412



From: Cansino, Melissa <Melissa.Cansino@pomona.gov>
Sent: Thursday, October 17, 2024 3:55 PM
To: Ruby Favela Quintero <RFavelaQuintero@cbwm.org>
Cc: Diggs, Chris <Chris.Diggs@pomona.gov>; Chris Berch <cberch@jcsd.us>; Anna Nelson <atruongnelson@cbwm.org>
Subject: Special AP Closed Session Meeting – Basin Storage Discussion (10/17/24)

Hi Ruby,

The AP held a special closed session meeting this morning, October 17, 2024, from 9:45 AM to 10:10 AM. Please find the attached sign-in sheets for your reference and Volume Vote sheet.

Motion:

A motion was made by Martin E. Zvirbulis (FUWC) and seconded by Amanda Coker (CVWD): To approve the increase in basin storage capacity, allowing the board to proceed with the necessary actions to address immediate storage needs. Motion Passed with 79.598% in favor, with Ontario (Courtney Jones) abstained from voting.



2024 APPROPRIATIVE POOL VOLUME VOTE
Assessment Year 2023-2024 (Production Year 2022-2023)

QUORUM
MET?
YES

Enter Y or N in Each Cell

Party	Present (Y/N)	Vote (Y/N)	Assigned	Avail Votes	Quorum	Total Yes
BlueTriton Brands, Inc.	N		2,071	0.000	0.000	0.000
CalMat Co. (Appropriative)	N		0.000	0.000	0.000	0.000
Chino Hills, City Of	Y	Y	35,552	35,552	35,552	35,552
Chino, City Of	Y	Y	60,087	60,087	60,087	60,087
Cucamonga Valley Water District	Y	Y	134,181	134,181	134,181	134,181
Fontana Union Water Company	Y	Y	58,285	58,285	58,285	58,285
Fontana Water Company	Y	Y	65,299	65,299	65,299	65,299
Fontana, City Of	N		0.000	0.000	0.000	0.000
Golden State Water Company	Y	Y	10,650	10,650	10,650	10,650
Jurupa Community Services District	Y	Y	72,381	72,381	72,381	72,381
Marygold Mutual Water Company	N		10,165	0.000	0.000	0.000
Monte Vista Irrigation Company	Y	Y	6,170	6,170	6,170	6,170
Monte Vista Water District	Y	Y	82,656	82,656	82,656	82,656
NCL Co, LLC	N		0.000	0.000	0.000	0.000
Niagara Bottling, LLC	N		10,492	0.000	0.000	0.000
Nicholson Family Trust	Y	Y	0.035	0.035	0.035	0.035
Norco, City Of	N		1,840	0.000	0.000	0.000
Ontario, City Of	Y	N	197,785	197,785	197,785	0.000
Pomona, City Of	Y	Y	178,611	178,611	178,611	178,611
San Antonio Water Company	Y	Y	17,176	17,176	17,176	17,176
San Bernardino, County of (Shooting Park)	N		0.132	0.000	0.000	0.000
Santa Ana River Water Company	Y	Y	11,865	11,865	11,865	11,865
Upland, City Of	Y	Y	30,053	30,053	30,053	30,053
West End Consolidated Water Co	Y	Y	8,640	8,640	8,640	8,640
West Valley Water District	N		5,875	0.000	0.000	0.000
			1,000,000	969,425	969,425	771,641

CALCULATE
QUORUM

CALCULATE
VOTES

**YES* VOTES
79.598%

PASSED

RESET ALL

RESET VOTES

**NO* VOTES
20.402%

Melissa Cansino
Water Conservation Specialist | Water Resources Department
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DRAFT MINUTES
CHINO BASIN WATERMASTER
APPROPRIATIVE POOL COMMITTEE – SPECIAL MEETING
November 21, 2024

The Appropriative Pool Committee special meeting was held at the offices of Chino Basin Watermaster located at 9641 San Bernardino Road, Rancho Cucamonga, CA 91730 and via Zoom (conference call and web meeting) on November 21, 2024.

APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER

Chris Diggs, Chair	City of Pomona
Bryan Smith for Chris Berch, Vice-Chair	Jurupa Community Services District
Ben Orosco	City of Chino
Courtney Jones	City of Ontario
Amanda Coker	Cucamonga Valley Water District
Marty Zvirbulis	Fontana Union Water Company
Cris Fealy	Fontana Water Company
Marty Zvirbulis	Nicholson Family Trust

APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Chad Nishida	City of Ontario
Nicole deMoet	City of Upland
Justin Scott-Coe	Monte Vista Water District
Justin Scott-Coe	Monte Vista Irrigation Company
Nicole deMoet	West End Consolidated Water Company

OTHERS PRESENT ON ZOOM

Melissa Cansino	City of Pomona
Justin Castruita	Fontana Water Company
Megan Sims	Fontana Water Company
Eduardo Espinoza	Cucamonga Valley Water District
Shawnda M. Grady	Ellison Schneider Harris & Donlan
John Schatz	John J. Schatz – Attorney at Law

CALL TO ORDER

Chair Diggs called the Appropriative Pool Committee special meeting to order at 9:30 a.m.

ROLL CALL

As shown in the related attachments.

AGENDA - ADDITIONS/REORDER

None

I. CONFIDENTIAL SESSION

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

The Pool convened into Confidential Session to discuss the following:

1. Approve Egoscue Law Group, Inc. Invoice #14569 dated October 02, 2024, in the amount of \$4,200.00 for services performed during September 2024.
2. Approve Egoscue Law Group, Inc. Invoice #14612 dated November 01, 2024, in the amount of \$15,050.00 for services performed during October 2024.

Confidential Session concluded at 9:47 a.m. with the following reportable actions:

Motions Approved:

1st Motion:

A motion was made by Martin E. Zvirbulis (FUWC) and seconded by Chris Diggs to approve the October 2024 invoice for the September 2024 billing of AG legal services, totaling \$4,200.00 for general counsel.

2nd Motion:

A motion was made by Martin E. Zvirbulis (FUWC) and seconded by Bryan Smith (JCSD) to approve the November 2024 invoice for the October 2024 billing of AG legal services, totaling \$15,050.00 for general counsel.

Both motions were unanimously approved with 100% of votes in favor.

ADJOURNMENT

Chair Diggs adjourned the Appropriative Pool Committee special meeting at 9:47 a.m.

Secretary: _____

Approved: _____

ATTACHMENTS:

1. 20241121 Email from AP Leadership Containing Motions and Vote Outcome
2. 20241121 Attendance Sheet (Those at Watermaster)
3. 20241121 Attendance Sheet (Those on Zoom)

Ruby Favela Quintero

From: Cansino, Melissa <Melissa.Cansino@pomona.gov>
Sent: Thursday, November 21, 2024 4:33 PM
To: Ruby Favela Quintero
Cc: Diggs, Chris; Anna Nelson
Subject: Summary of AP Special Closed Session Meeting – November 21, 2024
Attachments: 11-21-24 in person sign-in sheet.pdf; 11-21-24 sign-in sheet zoom.pdf.pdf

Follow Up Flag: Follow up
Due By: Monday, December 2, 2024 10:00 AM
Flag Status: Flagged

Hi Ruby,

The AP held a special closed session meeting this morning, November 21, 2024, from 9:29 AM to 9:47 AM. Please find attached the sign-in sheets and Volume Vote sheet for your reference.

Motions Approved:

1st Motion:

A motion was made by Martin E. Zvirbulis (FUWC) and seconded by Chris Diggs to approve the October 2024 invoice for the September 2024 billing of AG legal services, totaling \$4,200.00 for general counsel.

2nd Motion:

A motion was made by Martin E. Zvirbulis (FUWC) and seconded by Bryan Smith (JCSD) to approve the November 2024 invoice for the October 2024 billing of AG legal services, totaling \$15,050.00 for general counsel.

Both motions were unanimously approved with 100% of votes in favor.

Let me know if you have any questions or need further details.

Melissa Cansino







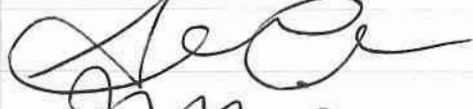


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Melissa.Cansino@pomona.gov



SIGN-IN SHEET

Date: 11/21/24

CBWM AP Confidential Session meeting

#	NAME	SIGNATURE	ORGANIZATION
1	CRIS FEALY		FWC
2	Marcy Zvirban ILS		FWWC
3	Justin Castuita		FWC
4	Megan SIMS		FWC
5	CHAS DEES		
6	Ben Orosco		City of Chino
7	Amanda Coker		CVWD
8	Eduardo Espinora		CVWD
9	Bryan Smith		JCSJ
10	Courtney Jones	Courtney Jones	Ontario
11			
12			
13			
14			
15			

ATTACHMENT 3

Name (original name)	Email	Join time
Melissa Cansino	melissa.cansino@pomonaca.gov	11/21/2024 9:29
Nicole deMoet, Upland		11/21/2024 9:29
John Schatz Attorney at Law		11/21/2024 9:29
Justin Scott-Coe, Monte Vista Water District		11/21/2024 9:29
Chad Nishida - Ontario		11/21/2024 9:29
Shawnda Grady		11/21/2024 9:47

DRAFT MINUTES
CHINO BASIN WATERMASTER
APPROPRIATIVE POOL COMMITTEE – SPECIAL MEETING
December 5, 2024

The Appropriative Pool Committee special meeting was held at the offices of Chino Basin Watermaster located at 9641 San Bernardino Road, Rancho Cucamonga, CA 91730 and via Zoom (conference call and web meeting) on December 5, 2024.

APPROPRIATIVE POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Chris Diggs, Chair	City of Pomona
Chris Berch, Vice-Chair	Jurupa Community Services District
Ron Craig	City of Chino Hills
Courtney Jones	City of Ontario
Nicole deMoet	City of Upland
Amanda Coker	Cucamonga Valley Water District
Marty Zvirbulis	Fontana Union Water Company
Cris Fealy	Fontana Water Company
Justin Scott-Coe	Monte Vista Water District
Justin Scott-Coe	Monte Vista Irrigation Company
Marty Zvirbulis	Nicholson Family Trust
Brian Lee	San Antonio Water Company
Nicole deMoet	West End Consolidated Water Company

OTHERS PRESENT ON ZOOM

Chad Nishida	City of Ontario
Melissa Cansino	City of Pomona
Eduardo Espinoza	Cucamonga Valley Water District
Jiwon Seung	Cucamonga Valley Water District
Shawnda M. Grady	Ellison Schneider Harris & Donlan
Justin Castruita	Fontana Water Company
Megan Sims	Fontana Water Company
John Schatz	John J. Schatz – Attorney at Law

CALL TO ORDER

Chair Diggs called the Appropriative Pool Committee special meeting to order at 11:00 a.m.

ROLL CALL

As shown in the related attachments.

AGENDA - ADDITIONS/REORDER

None

I. CONFIDENTIAL SESSION

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

The Pool convened into Confidential Session to discuss the following:

1. Discussion of Ontario/MVWD & AP Settlement Agreement Terms
2. Adoption of AP Policy for the Review and Approval of Invoices

Confidential Session concluded at 11:47 a.m. with the following reportable actions:

Motions Approved:

1st Motion:

Motion to approve the settlement terms as outlined during the meeting, subject to final agreement language and review by Ontario and MVWD councils.

The settlement terms include:

1. Ontario/MVWD to Pay 100% of Outstanding AP Invoices:
 - Ontario: \$158,322.06
 - MVWD/MVIC: \$73,058.64
 - Total: \$231,380.70 (per Corbin 8/14/24 Declaration, page five).

2. Ontario/MVWD to Pay AP Two-Thirds of 100% of Appeal-Related Attorney Fees: (based on Corbin 8/14/24 Declaration, page five)
 - Ontario: \$74,342.97 (2/3 of \$112,640.87)
 - MVWD/MVIC: \$31,498.58 (2/3 of \$47,725.12).

3. Eligibility for Allocation of AP Funds:
Ontario, MVWD, and MVIC are eligible to participate in any allocation of AP fund to members following payment of attorney fees as described per number two.

4. Reservation of Rights:
All parties reserve all rights and arguments regarding prevailing party attorney fees, including without limitation interpretation and application of the Peace Agreement and Judgment, to be addressed if and when necessary in the future.

Motion Made By: Justin Scott-Coe (MVWD) and Seconded By: Courtney Jones (Ontario)

Outcome: Motion passed unanimously, with the understanding that the final settlement agreement will return to the AP group for formal approval after review by the respective councils.

2nd Motion:

Motion to approve the AP expense approval policy as a refinement of the existing practice of AP Chair approval, consistent with the Court of Appeals' March 24 opinion.

Motion Made By: Chair Chris Diggs (Pomona) and Seconded By: Chris Berch (JCSD)

Outcome: Passed unanimously, adopting the policy for immediate implementation.

ADJOURNMENT

Chair Diggs adjourned the Appropriative Pool Committee special meeting at 11:47 a.m.

Secretary: _____

Approved: _____

ATTACHMENTS:

1. 20241205 Email from AP Leadership Containing Motions and Vote Outcome
2. 20241205 Attendance Sheet (Those on Zoom)

ATTACHMENT 1

From: [Cansino, Melissa](#)
To: [Ruby, Evelyn Quintero](#)
Cc: [Diggs, Chris](#); [Anna Nelson](#)
Subject: Summary of AP Special Closed Session Meeting – December 5, 2024
Date: Thursday, December 5, 2024 3:05:08 PM
Attachments: [Image001.png](#)
[Zoom meeting attendance 12-5-24.pdf](#)

Hi Ruby,

The AP held a special closed session meeting this morning, December 5, 2024, from 11:00 AM to 11:47 AM. Please find attached the sign-in sheets for your reference.

Motions Approved:

1st Motion:

Motion to approve the settlement terms as outlined during the meeting, subject to final agreement language and review by Ontario and MVWD councils.

The settlement terms include:

1. Ontario/MVWD to Pay 100% of Outstanding AP Invoices:

- Ontario: \$158,322.06
- MVWD/MVIC: \$73,058.64
- **Total:** \$231,380.70 (per Corbin 8/14/24 Declaration, page five).

2. Ontario/MVWD to Pay AP Two-Thirds of 100% of Appeal-Related Attorney Fees: (based on Corbin 8/14/24 Declaration, page five)

- Ontario: \$74,342.97 (2/3 of \$112,640.87)
- MVWD/MVIC: \$31,498.58 (2/3 of \$47,725.12).

3. Eligibility for Allocation of AP Funds:

Ontario, MVWD, and MVIC are eligible to participate in any allocation of AP fund to members following payment of attorney fees as described per number two.

4. Reservation of Rights:

All parties reserve all rights and arguments regarding prevailing party attorney fees, including without limitation interpretation and application of the Peace Agreement and Judgment, to be addressed if and when necessary in the future.

Motion Made By: Justin Scott-Coe (MVWD) and **Seconded By:** Courtney Jones (Ontario)

Outcome: Motion passed unanimously, with the understanding that the final settlement agreement will return to the AP group for formal approval after review by the respective councils.

2nd Motion:

Motion to approve the AP expense approval policy as a refinement of the existing practice of AP Chair approval, consistent with the Court of Appeals' March 24 opinion.

Motion Made By: Chair Chris Diggs (Pomona) and **Seconded By:** Chris Berch (JCSO)

Outcome: Passed unanimously, adopting the policy for immediate implementation.

Please let me know if you have any questions.

Melissa Cansino

Water Conservation Specialist | Water Resources Department
752 W. Commercial St., Pomona, CA 91768
T: (909) 620-2236 | M: (909) 630-4985
Melissa.Cansino@pomonaca.gov



ATTACHMENT 2

Name (original name)	Email	Join time
Melissa Cansino	melissa.cansino@pomona.gov	12/5/2024 11:00
John Schatz Attorney at Law		12/5/2024 11:00
Santa Ana River Water Company		12/5/2024 11:00
Chad Nishida - Ontario		12/5/2024 11:00
Courtney Jones - City of Ontario		12/5/2024 11:00
Justin Scott-Coe, Monte Vista Water District		12/5/2024 11:00
Ron C		12/5/2024 11:00
Shawnda Grady		12/5/2024 11:00
Jiwon Seung		12/5/2024 11:00
Bryan's iPhone		12/5/2024 11:00
Jiwon Seung (Cucamonga Valley) (Jiwon Seung)		12/5/2024 11:00
Chris Berch		12/5/2024 11:00
Amanda Coker (Cucamonga Valley)		12/5/2024 11:00
brianlee		12/5/2024 11:00
Megan Sims (FWC)		12/5/2024 11:00
Justin Castruita - Fontana Water Company		12/5/2024 11:00
CVWD		12/5/2024 11:00
ndemoet		12/5/2024 11:00
Cris Fealy		12/5/2024 11:00
Marty Zvirbulis		12/5/2024 11:00
Eduardo Espinoza, CVWD		12/5/2024 11:00

DRAFT MINUTES
CHINO BASIN WATERMASTER
NON-AGRICULTURAL POOL COMMITTEE MEETING
November 14, 2024

The Non-Agricultural Pool committee meeting was held at the Watermaster offices located at 9641 San Bernardino Road, Rancho Cucamonga, CA, and via Zoom (conference call and web meeting) on November 14, 2024

NON-AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER

Brian Geye, Chair California Speedway Corporation

NON-AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Bob Bowcock, Vice-Chair CalMat Co.
Kathleen Brundage California Steel Industries, Inc.
Alexis Mascarinas City of Ontario

NON-AGRICULTURAL POOL COUNSEL PRESENT ON ZOOM

Kelly Alhadeff-Black Lewis Brisbois

WATERMASTER BOARD MEMBERS PRESENT ON ZOOM

Mike Gardner Western Municipal Water District

WATERMASTER STAFF PRESENT AT WATERMASTER

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

WATERMASTER CONSULTANTS PRESENT AT WATERMASTER

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

WATERMASTER CONSULTANTS PRESENT ON ZOOM

Garrett Rapp West Yost

OTHERS PRESENT ON ZOOM

Peter Dopulos Egoscue Law Group, Inc.

CALL TO ORDER

Chair Geye called the Non-Agricultural Pool committee meeting to order at 11:00 a.m.

ROLL CALL

(00:00:16) Ms. Nelson conducted the roll call.

AGENDA – ADDITIONS/REORDER

None

SAFETY MINUTE

(00:01:53) Mr. Corbin announced the fire extinguisher locations on Watermaster’s premises and reminded everyone to be cautious during the holidays, particularly those using ladders to decorate.

I. BUSINESS ITEMS – ROUTINE

A. MINUTES

Receive and file as presented:

Minutes of the Non-Agricultural Pool Committee Meeting held on October 10, 2024

(00:02:59)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to receive and file Business Item I.A. as presented.

B. FINANCIAL REPORTS

Receive and file as presented:

Financials for the period ended September 30, 2024

(00:03:23)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to receive and file Business Item I.B. without approval as presented.

C. FISCAL YEAR 2023/24 ANNUAL FINDING OF SUBSTANTIAL COMPLIANCE WITH THE RECHARGE MASTER PLAN

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

(00:03:47) Mr. Corbin noted that this is an annual filing and no changes from prior periods.

(00:04:29)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to approve staff recommendation of Business Item I.C. and to direct the Pool representatives to support at the Advisory Committee and Watermaster Board meetings subject to changes which they deem appropriate.

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

Recommend to the Advisory Committee to 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.

(00:04:56)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to approve staff recommendation of Business Item I.D. and to direct the Pool representatives to support at the Advisory Committee and Watermaster Board meetings subject to changes which they deem appropriate.

E. APPLICATION FOR RECHARGE: JURUPA COMMUNITY SERVICES DISTRICT

Recommend to the Advisory Committee to recommend to the Watermaster Board to approve Jurupa Community Services District’s Application for Recharge of 7,000 acre-feet from November 1, 2024 to October 31, 2029, and direct Watermaster staff to account for this recharge.

(00:05:25)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to approve staff recommendation of Business Item I.E. and to direct the Pool representatives to support at the Advisory Committee and Watermaster Board meetings subject to changes which they deem appropriate.

F. CALENDAR YEAR 2025 NON-AGRICULTURAL POOL COMMITTEE VOLUME VOTE

Receive and file the Calendar Year 2025 Overlying (Non-Agricultural) Pool Committee Volume Vote as presented, subject to Watermaster Board approval of the Fiscal Year 2024/25 Assessment Package at the November 21, 2024 meeting.

(00:06:12)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to receive and file the volume vote subject to changes based on any future water rights transactions.

II. BUSINESS ITEMS

A. FISCAL YEAR 2024/25 ASSESSMENT PACKAGE

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

(00:06:37) Mr. Yoo gave a report. A discussion ensued.

(00:23:30)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to approve staff recommendation of Business Item II.A. and to direct the Pool representatives to support at the Advisory Committee and Watermaster Board meetings subject to changes which they deem appropriate.

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.

(00:24:09)

Motion by Ms. Kathleen Brundage, seconded by Vice-Chair Bob Bowcock. The Chair called for dissent, and, none being noted, the motion was deemed passed by unanimous vote of those present.

Moved to approve staff recommendation of Business Item II.B. and to direct the Pool representatives to support at the Advisory Committee and Watermaster Board meetings subject to changes which they deem appropriate.

C. MEMBER STATUS CHANGES

1. Any proposed transfer of Safe Yield by a Member.
2. Any transfer of Safe Yield that has actually closed or been completed.
3. Any change in name or corporate identity of a Member (such as results from a merger or filing of a change of name certificate).
4. Any change in the name of a representative or alternate representative of a Member, or a change in e-mail address for either such person.

There were no member status changes to report.

III. REPORTS/UPDATES

A. WATERMASTER LEGAL COUNSEL

1. November 8, 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

(00:24:46) Mr. Herrema gave a report. A discussion ensued.

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

(00:28:40) Mr. Malone invited Mr. Rapp to report on Items 1 and 2 and offered the presentation for Item 3. The Pool deferred the presentation to the Advisory Committee and Board meetings.

C. GENERAL MANAGER

1. Financial Audit Status
2. Basin Plan Amendment Update
3. December Meeting Schedule – Pool direction requested
4. Other

(00:32:42) Mr. Corbin gave a report and inquired whether the Pool wished to convene regular meetings in December. The Pool did not wish to hold regular meetings and will reconvene in January 2025. He also reported that a Personnel Committee meeting will be taking place on December 12, 2024 to review the revised employee manual. Mr. Tellez Foster reported on Item 2.

IV. INFORMATION

RECHARGE INVESTIGATION AND PROJECTS COMMITTEE (PROJECT 23a STATUS)

V. POOL MEMBER COMMENTS

None

VI. OTHER BUSINESS

None

VII. CONFIDENTIAL SESSION - POSSIBLE ACTION

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

The Pool convened into Confidential Session at 11:38 a.m. to discuss the Exhibit G – Section 9 Transfer Rate.

The Pool concluded Confidential Session at 12:04 p.m. with the following reportable action:

The Non-Ag Pool set the Exhibit G – Section 9 transfer rate at \$820.00/AF for the 2024-2025 transfer/sale cycle.

ADJOURNMENT

Chair Geye adjourned the Non-Agricultural Pool Committee meeting at 12:04 p.m.

Secretary: _____

Approved: _____

DRAFT MINUTES
CHINO BASIN WATERMASTER
AGRICULTURAL POOL COMMITTEE MEETING

November 14, 2024

The Agricultural Pool committee meeting was held at the Watermaster offices located at 9641 San Bernardino Road, Rancho Cucamonga, CA, and via Zoom (conference call and web meeting) on November 14, 2024.

AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT AT WATERMASTER

Bob Feenstra, Chair	Dairy
Jeff Pierson, Vice-Chair	Crops
Christen Miller	County of San Bernardino
Paul Hofer	Crops
Ruben Llamas	Crops
Gino Filippi for Ron LaBrucherie, Jr.	Crops
Tariq Awan	State of California – CDCR
Jimmy Medrano	State of California – CDCR

AGRICULTURAL POOL COMMITTEE MEMBERS PRESENT ON ZOOM

Nathan deBoom	Dairy
Henry DeHaan	Dairy
John Huitsing	Dairy
Imelda Cadigal	State of California – CDCR
Lewis Callahan	State of California – CDCR
Diana Frederick	State of California – CDCR
Noah Golden-Krasner	State of California – CDCR

WATERMASTER BOARD MEMBERS PRESENT ON ZOOM

Mike Gardner	Western Municipal Water District
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WATERMASTER STAFF PRESENT

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

WATERMASTER CONSULTANTS PRESENT AT WATERMASTER

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

WATERMASTER CONSULTANTS PRESENT ON ZOOM

Garrett Rapp	West Yost
Lucy Hedley	West Yost

AGRICULTURAL POOL COMMITTEE LEGAL COUNSEL PRESENT AT WATERMASTER

Tracy Egoscue	Egoscue Law Group, Inc.
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OTHERS PRESENT AT WATERMASTER

Rick Rees	WSP USA
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CALL TO ORDER

Chair Feenstra called the Agricultural Pool committee meeting to order at 1:38 p.m.

ROLL CALL

(00:00:08) Mr. Tellez Foster conducted the roll call and announced that a quorum was present.

AGENDA - ADDITIONS/REORDER

(00:02:12) Mr. Corbin noted that there were no changes from staff.

(00:02:33) Mr. Medrano requested for Consent Calendar Item I.B., the financial reports, to be pulled for separate discussion.

SAFETY MINUTE

None

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:

Minutes of the Agricultural Pool Committee Meeting held on October 10, 2024

B. FINANCIAL REPORTS

Receive and file as presented:

Financials for the period ended September 30, 2024

C. FISCAL YEAR 2023/24 ANNUAL FINDING OF SUBSTANTIAL COMPLIANCE WITH THE RECHARGE MASTER PLAN

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

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

Recommend to the Advisory Committee to 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.

E. APPLICATION FOR RECHARGE: JURUPA COMMUNITY SERVICES DISTRICT

Recommend to the Advisory Committee to recommend to the Watermaster Board to approve Jurupa Community Services District's Application for Recharge of 7,000 acre-feet from November 1, 2024 to October 31, 2029, and direct Watermaster staff to account for this recharge.

(00:03:06)

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

Moved to approve the Consent Calendar Items I.A. IC. I.D and I.E. as presented.

(00:28:40)

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

Moved to approve the Consent Calendar Item I.B. as presented.

II. BUSINESS ITEMS

A. FISCAL YEAR 2024/25 ASSESSMENT PACKAGE

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

(00:08:49) Mr. Corbin introduces Mr. Yoo to give a report and presentation.

(00:37:33)

Motion by Mr. Jimmy Medrano, seconded by Mr. Gino Filippi, and passed by unanimous roll call vote as attached to these minutes.

Moved to approve the Business Item II.A. as presented.

(00:38:14)

Motion by Vice-Chair Jeff Pierson, seconded by Mr. Jimmy Medrano, and passed unanimously by roll call vote as shown below and attached to these minutes.

The Agricultural Pool requests that CBWM staff validate the land use conversion claims for Fontana Water Company and Cucamonga Valley Water District located in the Northern Fontana region.

Moved to approve Business Item II.A. as shown above.

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.

(00:49:22)

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

Moved to reject the Business Item II.B. as presented.

C. OLD BUSINESS

None

III. REPORTS/UPDATES

A. WATERMASTER LEGAL COUNSEL

1. November 8, 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 Sevaire Basins – 60-day Clean Water Act Violation Notice Letter

(00:54:34) Mr. Herrema gave a report. A discussion ensued.

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

(01:00:59) Mr. Rapp reported on Items 1 and 2 and Mr. Malone gave a presentation on Item 3. A discussion ensued.

C. GENERAL MANAGER

1. Financial Audit Status
2. Basin Plan Amendment Update

3. December Meeting Schedule – Pool direction requested
4. Other

(01:26:25) Mr. Corbin reported on Items 1 and 3 and inquired whether the Pool wished to convene regular meetings in December. The Pool indicated that they were amenable to being dark in December and will resume meetings in January. He also indicated that there will be a Personnel Committee meeting on December 12, 2024. Mr. Tellez Foster reported on Item 2. A discussion ensued.

IV. INFORMATION
RECHARGE INVESTIGATION AND PROJECTS COMMITTEE (PROJECT 23a STATUS)

V. POOL MEMBER COMMENTS

VI. OTHER BUSINESS

VII. CONFIDENTIAL SESSION – POSSIBLE ACTION

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

1. Ontario Private Ag Well Testing

Confidential Session concluded at 3:47 p.m. with no reportable action.

ADJOURNMENT

Chair Feenstra did not wish to reconvene into open session, and the Agricultural Pool Committee meeting was adjourned at 3:12 p.m. as provided via email by Pool counsel as shown in Attachment 2.

Secretary: _____

Approved: _____

Attachments:

1. 20241114 Roll Call Vote Outcome for Consent Calendar Items I.A. – I.E. (w/o I.B.)
2. 20241114 Roll Call Vote Outcome for Consent Calendar Item I.B.
3. 20241114 Roll Call Vote Outcome for Business Item II.A.
4. 20241114 Roll Call Vote Outcome for Business Item II.A. (Amendment)
5. 20241114 Roll Call Vote Outcome for Business Item II.B.
6. 20241124 Adjournment (Email from Legal Counsel)

ATTACHMENT 1

20241114 Roll Call Vote Outcome		
Member	Alternate	Consent Calendar (w/o I.B.)
LaBrucherie, Jr., Ron*		Yes
Pierson, Jeff, Vice-Chair		Yes
Filippi, Gino for DeHaan, Henry		Yes
Llamas, Ruben*		Yes
deBoom, Nathan*		Yes
DeHaan, Henry		Absent
Huitsing, John*		Yes
Pietersma, Ron		Absent
Miller, Christen		Yes
Awan, Tariq		Absent
Cadigal, Imelda*		Yes
Medrano, Jimmy		Yes
Frederick, Diana*		Yes
Feenstra, Bob - Chair		Yes
	OUTCOME:	Passed Unanimously
*Participated via Zoom		

ATTACHMENT 2

20241114 Roll Call Vote Outcome		
Member	Alternate	Consent Calendar (I.B.)
LaBrucherie, Jr., Ron*		Yes
Pierson, Jeff, Vice-Chair		Yes
Filippi, Gino for DeHaan, Henry		Yes
Llamas, Ruben*		Yes
deBoom, Nathan*		Yes
DeHaan, Henry		Absent
Huitsing, John*		Yes
Pietersma, Ron		Absent
Miller, Christen		Yes
Awan, Tariq		Absent
Cadigal, Imelda*		Yes
Medrano, Jimmy		Yes
Frederick, Diana*		Yes
Feenstra, Bob - Chair		Yes
	OUTCOME:	Passed Unanimously
*Participated via Zoom		

ATTACHMENT 3

20241114 Roll Call Vote Outcome		
Member	Alternate	Business Item (II.A.)
LaBrucherie, Jr., Ron*		Yes
Pierson, Jeff, Vice-Chair		Yes
Filippi, Gino for DeHaan, Henry		Yes
Llamas, Ruben*		Yes
deBoom, Nathan*		Yes
DeHaan, Henry		Absent
Huitsing, John*		Yes
Pietersma, Ron		Absent
Miller, Christen		Yes
Awan, Tariq		Absent
Cadigal, Imelda*		Yes
Medrano, Jimmy		Yes
Frederick, Diana*		Yes
Feenstra, Bob - Chair		Yes
	OUTCOME:	Passed Unanimously
*Participated via Zoom		

ATTACHMENT 4

20241114 Roll Call Vote Outcome		
Member	Alternate	Business Item (II.A. Amendment to Motion)
LaBrucherie, Jr., Ron*		Yes
Pierson, Jeff, Vice-Chair		Yes
Filippi, Gino for DeHaan, Henry		Yes
Llamas, Ruben*		Yes
deBoom, Nathan*		Yes
DeHaan, Henry		Absent
Huitsing, John*		Yes
Pietersma, Ron		Absent
Miller, Christen		Yes
Awan, Tariq		Absent
Cadigal, Imelda*		Yes
Medrano, Jimmy		Yes
Frederick, Diana*		Yes
Feenstra, Bob - Chair		Yes
	OUTCOME:	Passed Unanimously
*Participated via Zoom		

ATTACHMENT 5

20241114 Roll Call Vote Outcome		
Member	Alternate	Business Item (II.B.)
LaBrucherie, Jr., Ron*		Yes
Pierson, Jeff, Vice-Chair		Yes
Filippi, Gino for DeHaan, Henry		Yes
Llamas, Ruben*		Yes
deBoom, Nathan*		Yes
DeHaan, Henry		Absent
Huitsing, John*		Yes
Pietersma, Ron		Absent
Miller, Christen		Yes
Awan, Tariq		Absent
Cadigal, Imelda*		Yes
Medrano, Jimmy		Yes
Frederick, Diana*		Yes
Feenstra, Bob - Chair		Yes
	OUTCOME:	Passed Unanimously
*Participated via Zoom		

Ruby Favela Quintero

From: Todd Corbin
Sent: Friday, November 15, 2024 12:08 PM
To: Anna Nelson
Cc: Ruby Favela Quintero
Subject: FW: Ag Pool Closed Session

From: Tracy Egoscue <tracy@egoscuelaw.com>
Sent: Thursday, November 14, 2024 3:49 PM
To: Todd Corbin <tcorbin@cbwm.org>; Herrema, Brad <BHerrema@bhfs.com>; Bob Feenstra <bobfeenstra@gmail.com>; Jeff Pierson <jpierson@intexcorp.com>
Subject: Ag Pool Closed Session

The Agricultural Pool concluded their closed session at 3:47pm with no reportable action.

Thank you.

Tracy J. Egoscue (she/her)
Egoscue Law Group, Inc.
562.988.5978 office
562.981.4866 cell
tracy@egoscuelaw.com
www.egoscuelaw.com



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CHINO BASIN WATERMASTER

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

STAFF REPORT

DATE: January 2025
TO: Watermaster Committees & Board
SUBJECT: Monthly Financial Reports (For the Reporting Periods Ended October 31, 2024, and November 30, 2024) (Consent Calendar Item II.B.)

Issue: Record of Monthly Financial Reports for the reporting periods ended October 31, 2024, and November 30, 2024 [Normal Course of Business]

Recommendation: Receive and file Monthly Financial Reports for the reporting periods ended October 31, 2024, and November 30, 2024 as presented.

Financial Impact: None

ACTIONS:

Appropriative Pool – January 09, 2025 [Recommended]: Receive and file.
Non-Agricultural Pool – January 09, 2025 [Recommended]: Receive and file.
Agricultural Pool – January 09, 2025 [Recommended]: Receive and file.
Advisory Committee – January 16, 2025 [Recommended]: Receive and file.
Watermaster Board – January 23, 2025 [Recommended]: Receive and file.

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 (October 31, 2024)
2. Monthly Financial Reports (November 30, 2024)



**Chino Basin Watermaster
Cash Disbursements
October 2024**

Date	Number	Vendor Name	Description	Amount
10/02/2024	25087	COLLEGE GLASS, INC	Clear glass door for hallway office	\$ (3,979.00)
10/04/2024	25088	ABC LOCKSMITHS*	Lock troubleshooting	(120.00)
10/04/2024	25089	CURATALO, JAMES		(1,125.00)
10/04/2024	25090	GEYE, BRIAN		(375.00)
10/04/2024	25091	THRIVING EMPLOYER	Legal personnel matter services	(31,050.00)
10/04/2024	25092	VELTO, BILL		(250.00)
10/04/2024	25093	WEST YOST	August engineering services	(282,103.17)
10/04/2024	25094	BOWCOCK, ROBERT		(250.00)
10/04/2024	25095	DE BOOM, NATHAN		(125.00)
10/04/2024	25096	FILIPPI, GINO		(500.00)
10/07/2024	ACH10/7/24	CALPERS	October Medical Insurance Premiums	(18,078.09)
10/10/2024	25097	ACWA JOINT POWERS INSURANCE AUTHORITY	November life insurance	(260.12)
10/10/2024	25098	APPLEONE	Temporary employment services	(3,382.59)
10/10/2024	25099	CALIFORNIA BANK & TRUST	Account ending 6198 - See detail attached	(6,508.68)
10/10/2024	25100	CHEF DAVE'S CATERING & EVENT SERVICES	Board meeting catering services	(568.36)
10/10/2024	25101	EIDE BAILLY LLP	August accounting consulting services	(196.88)
10/10/2024	25102	FEDEX	Shipping of Pools meeting packages	(12.44)
10/10/2024	25103	FRONTIER COMMUNICATIONS	Landline connection for Bay Alarm system	(152.57)
10/10/2024	25104	KAVOUNAS, PETER	Health and dental premium reimbursements	(1,478.36)
10/10/2024	25105	LOPEZ, NICHOLAS	Demolition project for cubicles	(1,400.00)
10/10/2024	25106	PITNEY BOWES GLOBAL FINANCIAL SVCS.	Quarterly postage meter lease	(454.87)
10/10/2024	25107	SAN BERNARDINO COUNTY - DEPT. AIRPORTS	October rent for extensometer site	(172.00)
10/10/2024	25108	SKILLPATH SEMINARS	All access annual pass - D. Uriarte	(299.00)
10/10/2024	25109	SPECTRUM ENTERPRISE	October internet services	(1,159.83)
10/10/2024	25110	STANDARD INSURANCE CO.	September life and disability coverage	(988.75)
10/10/2024	25111	STATE COMPENSATION INSURANCE FUND	FY 25 worker's compensation insurance	(2,264.91)
10/10/2024	25112	UNION 76	September fuel purchases	(148.36)
10/10/2024	25113	VANGUARD CLEANING SYSTEMS	October janitorial service	(1,000.00)
10/10/2024	25114	VC3, INC.	September IT services	(5,154.25)
10/15/2024	ACH10/15/24	JOHN J. SCHATZ	August - September AP legal services	(29,913.15)
10/16/2024	25115	ACWA	Annual membership dues	(23,345.00)
10/16/2024	25116	APPLEONE	Temporary employment services	(1,919.20)
10/16/2024	25117	BROWNSTEIN HYATT FARBER SCHRECK	Legal personnel matter services	(104,496.23)
10/16/2024	25118	BURRTEC WASTE INDUSTRIES, INC.	Utilities: Waste	(168.62)
10/16/2024	25119	C.J. BROWN & COMPANY, CPAs	FY 24 Audit services	(6,150.00)
10/16/2024	25120	CORELOGIC INFORMATION SOLUTIONS	September geographic package services	(125.00)
10/16/2024	25121	CUCAMONGA VALLEY WATER DISTRICT	November lease	(11,727.00)
10/16/2024	25122	LEGAL SHIELD	October employee paid legal insurance	(119.55)
10/16/2024	25123	READY REFRESH	Office water dispenser lease	(43.08)
10/16/2024	25124	RUBEN LLAMAS		(125.00)
10/16/2024	25125	SOUTHERN CA EDISON	Utilities: Electric	(2,797.49)
10/16/2024	25126	STATE COMPENSATION INSURANCE FUND	FY 25 Premium charge - Policy Term 2023	(4,241.57)
10/16/2024	25127	UNITED HEALTHCARE	November dental insurance coverage	(1,439.31)
10/16/2024	25128	VERIZON WIRELESS	Internet services for Field Ops tablets	(277.17)
10/22/2024	25129	BROWNSTEIN HYATT FARBER SCHRECK	September legal services	(52,644.48)
10/22/2024	25130	EGOSCUE LAW GROUP, INC.	September OAP legal services	(4,200.00)
10/28/2024	25131	APPLEONE	Temporary employment services	(3,502.54)
10/28/2024	25132	CUCAMONGA VALLEY WATER DISTRICT - UTILITY	Utilities: Water	(357.32)
10/28/2024	25133	GREAT AMERICA LEASING CORP.	September copy machine lease	(1,527.81)
10/28/2024	25134	JURADO, ALONSO	Reimbursement for ESRI conference	(44.70)
10/28/2024	25135	PIERSON, JEFFREY		(2,250.00)
10/28/2024	25136	SOCALGAS	Utilities: Gas	(46.09)
10/28/2024	25137	SOUTHERN CALIFORNIA EDISON	Utilities: Electric	(127.30)
10/28/2024	25138	STANDARD INSURANCE CO.	October life and disability coverage	(988.75)
10/28/2024	25139	VC3, INC.	October IT services	(5,147.75)
10/28/2024	25140	VERIZON WIRELESS	Internet services and mobile broadband unlimited	(38.01)
10/28/2024	25141	VIDES, ERIK	Reimbursement for ESRI conference	(41.98)
10/28/2024	25142	VISION SERVICE PLAN	November vision insurance coverage	(113.85)
10/28/2024	25143	GRAINGER	Field supplies	(198.11)
10/29/2024	ACH10/29/24	BROWNSTEIN HYATT FARBER SCHRECK	Legal personnel matter services	(45,690.30)
10/31/2024	25144	WEST YOST	September engineering services	(218,272.11)
Total for Month				\$ (885,635.70)



Chino Basin Watermaster

Credit Card Expense Detail

October 2024

Date	Number	Description	Expense Account	Amount
10/10/2024	25099	CALIFORNIA BANK & TRUST		
		Dominoes Pizza - GRCC meeting	6141.1 - Meeting Supplies	(114.85)
		Amazon - Amazon Web Services fee	6054 - Computer Software	(148.19)
		Amazon - Slate coasters	6031.7 - General Office Supplies	(18.21)
		Amazon - Wood coasters	6031.7 - General Office Supplies	(13.20)
		Walmart - Sun shades for fleet vehicles	6177 - Vehicle Repairs & Maintenance	(37.63)
		Panera Bread - CBWM OPS meeting	6141.1 - Meeting Supplies	(72.39)
		Lowes - F150 tools	6177 - Vehicle Repairs & Maintenance	(416.25)
		CA DMV - Clean Air Decal processing fee	6177 - Vehicle Repairs & Maintenance	(0.44)
		CA DMV - Clean Air Decal	6177 - Vehicle Repairs & Maintenance	(22.00)
		Microsoft Software - Mapping and visualization software subscription	6054 - Computer Software	(15.00)
		REV Subscription - Speech to text transcription services	6112 - Subscriptions/Publications	(29.99)
		Heroes Restaurant - T. Corbin, IEUA Regional Board	6141.1 - Meeting Supplies	(19.16)
		The Back Abbey - Lunch Meeting T. Corbin, C. Diggs, E. Tellez Foster	6141.1 - Meeting Supplies	(69.13)
		Hilton - CalPERS Pathways Conference - Coffee - A. Nelson	6141.1 - Meeting Supplies	(20.74)
		Hilton - CalPERS Pathways Conference - Lodging - A. Nelson	6191 - Conferences - General	(109.96)
		Amazon - Beverage refrigerators	6031.7 - General Office Supplies	(553.82)
		Amazon - Laser engraver	6031.7 - General Office Supplies	(327.98)
		Subway - Agenda Draft Meeting T. Corbin, E. Tellez Foster, A. Nelson, J. Nakano, F. Yoo	6141.1 - Meeting Supplies	(81.51)
		Lands End - Shirt order - R. Favela Quintero	6154 - Uniforms	(35.44)
		Home Depot - Server room office upgrades	6024 - Building Repair & Maintenance	(394.29)
		Mind Tools - Leadership and Management Learning Solutions subscription	6112 - Subscriptions/Publications	(150.00)
		Mind Tools - Leadership and Management Learning Solutions subscription fee	6112 - Subscriptions/Publications	(4.50)
		Amazon - Vinyl wall base	6024 - Building Repair & Maintenance	(112.04)
		Engrave N Embroidery - Retirement gift for A. Hubsch	6031.7 - General Office Supplies	(151.86)
		Bamboo HR - HRIS and Timekeeping System	6061.2 - HRIS System	(227.59)
		BlueHost - Monthly Software Renewal - Standard VPN Server with cPanel	6054 - Computer Software	(91.99)
		Amazon - Misc. office supplies	6031.7 - General Office Supplies	(69.15)
		Staples - Copy paper	6031.7 - General Office Supplies	(234.21)
		Spectrum Enterprise - 08/01/24 - 09/30/24 - Account #170335801	6053 - Internet Expense	(2,263.79)
		Costco - Meeting snacks and drinks	6312 - Meeting Expenses	(447.94)
		Costco - Misc. office supplies	6031.7 - General Office Supplies	(88.76)
		Amazon - Misc. office supplies	6031.7 - General Office Supplies	(61.45)
		Amazon - A. Nelson refunded petty cash	6031.7 - General Office Supplies	(3.84)
		Amazon - Leading Through book - A. Nelson	6031.7 - General Office Supplies	(29.62)
		Amazon - Misc. office supplies	6031.7 - General Office Supplies	(71.76)
Total for Month \$				(6,508.68)



Chino Basin Watermaster

Combining Schedule of Revenues, Expenses & Changes in Net Assets For the Period of July 1, 2024 through October 31, 2024 (Unaudited)

	JUDGMENT ADMIN.	OPTIMUM BASIN MGMT.	TOTAL JUDGMENT ADMIN & OBMP	POOL ADMINISTRATION & SPECIAL PROJECTS			GROUND WATER REPLENISH.	GRAND TOTALS	ADOPTED BUDGET 2024-2025 WITH CARRYOVER
				AP POOL	OAP POOL	ONAP POOL			
Administrative Revenues:									
Administrative Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,833,780
Interest Revenue	-	141,798	141,798	7,355	24,403	1,125	2,904	177,586	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	141,798	334,339	7,355	24,403	1,125	2,904	370,126	10,503,350
Administrative & Project Expenditures:									
Watermaster Administration	1,199,170	-	1,199,170	-	-	-	-	1,199,170	2,528,540
Watermaster Board-Advisory Committee	103,031	-	103,031	-	-	-	-	103,031	422,420
Optimum Basin Mgmt Administration	-	247,582	247,582	-	-	-	-	247,582	1,437,940
OBMP Project Costs	-	1,087,452	1,087,452	-	-	-	-	1,087,452	4,971,020
Pool Legal Services	-	-	-	61,004	40,250	1,309	-	102,563	-
Pool Meeting Compensation	-	-	-	-	8,250	1,625	-	9,875	-
Pool Special Projects	-	-	-	-	9,454	-	-	9,454	-
Pool Administration	-	-	-	-	-	-	-	-	370,660
Debt Service	-	-	-	-	-	-	-	-	772,770
Agricultural Expense Transfer ¹	-	-	-	57,954	(57,954)	-	-	-	-
Replenishment Water Assessments	-	-	-	-	-	-	54,425	54,425	180,234
Total Administrative Expenses	1,302,201	1,335,033	2,637,234	118,958	-	2,934	54,425	2,813,552	10,683,584
Net Ordinary Income	(1,109,661)	(1,193,235)	(2,302,896)	(111,603)	24,403	(1,809)	(51,520)	(2,443,426)	(180,234)
Other Income/(Expense)									
Refund-Recharge Debt Service	-	-	-	-	-	-	-	-	-
Carryover Budget*	-	-	-	-	-	-	-	-	454,875
Net Other Income/(Expense)	-	-	-	-	-	-	-	-	454,875
Net Transfers To/(From) Reserves	\$ (1,109,661)	\$ (1,193,235)	\$ (2,302,896)	\$ (111,603)	\$ 24,403	\$ (1,809)	\$ (51,520)	\$ (2,443,426)	\$ 274,640
Net Assets, July 1, 2024			8,794,214	555,405	1,404,964	65,733	180,234	11,000,551	
Refund-Excess Operating Reserves			-					-	
Net Assets, End of Period			6,491,318	443,802	1,429,367	63,924	128,714	8,557,125	
Pool Assessments Outstanding				(86,315)	(586,852)	-			
Pool Fund Balance				\$ 357,487	\$ 842,515	\$ 63,924			

¹ Fund balance transfer as agreed to in the Peace Agreement.

*Carryover budget will be updated once the refund for excess operating reserves has been finalized.



Chino Basin Watermaster

Treasurer's Report

October 2024

	Type	Monthly Yield	Cost	Market	% Total
Cash & Investments					
Local Agency Investment Fund (LAIF) *	Investment	4.52%	\$ 651,003	\$ 652,345	7.0%
CA CLASS Prime Fund **	Investment	5.00%	8,019,793	8,020,752	86.5%
Bank of America	Checking		595,219	595,219	6.4%
Bank of America	Payroll		-	-	0.0%
Total Cash & Investments			\$ 9,266,015	\$ 9,268,316	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 October 31, 2024

(Unaudited)

	October 2024	YTD Actual	FY 25 Adopted Budget with Carryover	\$ Over / (Under) Budget	% of Budget
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	34,275	141,798	478,500	(336,702)	30%
10 Miscellaneous Income	-	1,468	-	1,468	N/A
11 Carryover Budget	-	-	454,875	(454,875)	0%
12 Total Other Revenue	34,275	143,266	933,375	(790,109)	15%
13 Total Revenue	34,275	334,339	10,958,225	(10,623,886)	3%
14 Judgment Administration Expense					
15 Judgment Administration	55,632	169,293	721,010	(551,717)	23%
16 Admin. Salary/Benefit Costs	128,421	446,012	1,032,120	(586,108)	43%
17 Office Building Expense	28,113	92,284	234,470	(142,186)	39%
18 Office Supplies & Equip.	3,302	11,283	46,760	(35,477)	24%
19 Postage & Printing Costs	1,528	7,782	32,950	(25,168)	24%
20 Information Services	6,558	33,487	232,530	(199,043)	14%
21 Contract Services	304	17,870	111,460	(93,590)	16%
22 Watermaster Legal Services	185,446	334,794	414,060	(79,266)	81%
23 Insurance	-	38,572	50,950	(12,378)	76%
24 Dues and Subscriptions	30	12,167	25,900	(13,733)	47%
25 Watermaster Administrative Expenses	881	2,326	9,630	(7,304)	24%
26 Field Supplies	479	1,035	3,200	(2,165)	32%
27 Travel & Transportation	2,737	74,500	104,960	(30,460)	71%
28 Training, Conferences, Seminars	1,721	7,848	49,370	(41,522)	16%
29 Advisory Committee Expenses	10,405	17,498	134,130	(116,632)	13%
30 Watermaster Board Expenses	24,132	85,532	288,290	(202,758)	30%
31 ONAP - WM & Administration	4,533	13,036	120,940	(107,904)	11%
32 OAP - WM & Administration	6,874	18,726	124,220	(105,494)	15%
33 Appropriative Pool- WM & Administration	12,734	43,937	125,500	(81,563)	35%
34 Allocated G&A Expenditures	(44,601)	(125,780)	(540,830)	415,050	23%
35 Total Judgment Administration Expense	429,228	1,302,201	3,321,620	(2,019,419)	39%
36 Optimum Basin Management Plan (OBMP)					
37 Optimum Basin Management Plan	51,803	247,582	1,437,940	(1,190,358)	17%
38 Groundwater Level Monitoring	67,267	174,517	585,050	(410,533)	30%
39 Program Element (PE)2- Comp Recharge	28,770	85,921	1,774,300	(1,688,379)	5%
40 PE3&5-Water Supply/Desalte	-	2,954	122,010	(119,057)	2%
41 PE4- Management Plan	18,718	206,940	412,400	(205,460)	50%
42 PE6&7-CoopEfforts/SaltMgmt	70,550	287,052	669,380	(382,328)	43%
43 PE8&9-StorageMgmt/Conj Use	30,660	204,288	867,050	(662,762)	24%
44 Recharge Improvements	-	-	772,770	(772,770)	0%
45 Administration Expenses Allocated-OBMP	10,169	43,449	232,750	(189,301)	19%
46 Administration Expenses Allocated-PE 1-9	34,432	82,331	308,080	(225,749)	27%
47 Total OBMP Expense	312,368	1,335,033	7,181,730	(5,846,697)	19%
48 Other Expense					
49 Groundwater Replenishment	-	54,425	180,234	(125,810)	30%
50 Other Expenses	-	-	-	-	N/A
51 Total Other Expense	-	54,425	180,234	(125,810)	30%
52 Total Expenses	741,596	2,691,659	10,683,584	(7,991,925)	25%
53 Increase / (Decrease) to Reserves	\$ (707,321)	\$ (2,357,321)	\$ 274,640	\$ (2,631,961)	



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024

(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

Revenues

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

- Line 2 Local Agency Subsidies 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:

- Line 16 Admin Salary/Benefit Costs includes wages and benefits for Watermaster administrative staff. The account is at 43% of budget due to vacation and severance payouts done in July.
- Line 22 Watermaster Legal Services includes outside legal counsel expenses. The account is at 81% of budget due to personnel matters.
- Line 23 Insurance 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.
- Line 24 Dues and Subscriptions include annual dues for ACWA, SHRM, and other miscellaneous subscriptions. The account is at 47% of budget due to the timing of subscription renewals.
- Line 27 Travel & Transportation 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 71% 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.



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024

(Unaudited)

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 October 31, 2024 (continued next page):

Fund Balance For Non-Agricultural Pool Account 8567 - Legal Services		Fund Balance For Appropriate Pool Account 8367 - Legal Services	
Beginning Balance July 1, 2024:	\$ 63,483.09	Beginning Balance July 1, 2024:	\$ (9,472.87)
Additions:		Additions:	
Interest Earnings	<u>1,125.26</u>	Interest Earnings	<u>7,355.27</u>
Subtotal Additions:	<u>1,125.26</u>	Subtotal Additions:	<u>7,355.27</u>
Reductions:		Reductions:	
Invoices paid July 2024 - Oct. 2024	<u>(1,309.00)</u>	Invoices paid July 2024 - Oct. 2024	<u>(61,004.38)</u>
Subtotal Reductions:	<u>(1,309.00)</u>	Subtotal Reductions:	<u>(61,004.38)</u>
Available Fund Balance as of Oct. 31, 2024	<u>\$ 63,299.35</u>	Available Fund Balance as of Oct. 31, 2024	<u>\$ (63,121.98)</u>

Fund Balance For Non-Agricultural Pool Account 8511 - Meeting Compensation		Fund Balance For Appropriate Pool Account 8368 - Tom Harder Contract	
Beginning Balance July 1, 2024:	\$ 2,250.00	Beginning Balance July 1, 2024:	\$ 20,577.61
Reductions:		Reductions:	
Compensation paid July 2024 - Oct. 2024	<u>(1,625.00)</u>	Invoices paid July 2024 - Oct. 2024	<u>-</u>
Subtotal Reductions:	<u>(1,625.00)</u>	Subtotal Reductions:	<u>-</u>
Available Fund Balance as of Oct. 31, 2024	<u>\$ 625.00</u>	Available Fund Balance as of Oct. 31, 2024	<u>\$ 20,577.61</u>



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024

(Unaudited)

Pool Services Fund Accounting – Cont.

Fund Balance for Agricultural Pool Account 8467 - Legal Services (Held by AP)

Beginning Balance July 1, 2024*:	\$ 388,647.51
Reductions:	
Invoices paid July 2024 - Oct. 2024	(40,250.00)
Subtotal Reductions:	<u>(40,250.00)</u>
Available Fund Balance as of Oct. 31, 2024	<u>\$ 348,397.51</u>

*Balance includes payments received totaling \$262,832.38 for Settlement Agreement outstanding invoices issued Apr. 15, 2022 and Jun. 17, 2022.

Agricultural Pool Reserve Funds As shown on the Combining Schedules

Beginning Balance July 1, 2024*:	\$ 818,112.17
Additions:	
YTD Interest earned on Ag Pool Funds FY 25	24,402.58
Transfer of Funds from AP to Special Fund for Legal Service Invoices	40,250.00
Total Additions:	<u>64,652.58</u>
Reductions:	
Legal service invoices paid July 2024 - Oct. 2024	<u>(40,250.00)</u>
Total Reductions	<u>(40,250.00)</u>
Agricultural Pool Reserve Funds Balance as of Oct. 31, 2024:	<u>\$ 842,514.75</u>

*Balance includes payments of \$102,245.10 and \$42,025.61 received in FY 24 for outstanding invoices issued Sep. 9, 2022 and Apr. 20, 2023 for Ag Pool legal services, respectively.

Fund Balance For Agricultural Pool Account 8470 - Meeting Compensation (Held by AP)

Beginning Balance July 1, 2024:	\$ 17,694.65
Reductions:	
Compensation paid July 2024 - Oct. 2024	(8,250.00)
Subtotal Reductions:	<u>(8,250.00)</u>
Available Fund Balance as of Oct. 31, 2024	<u>\$ 9,444.65</u>

Fund Balance For Agricultural Pool Account 8471 - Special Projects (Held by AP)

Beginning Balance July 1, 2024:	\$ 51,643.00
Reductions:	
Invoices paid July 2024 - Oct. 2024	(9,454.00)
Subtotal Reductions:	<u>(9,454.00)</u>
Available Fund Balance as of Oct. 31, 2024	<u>\$ 42,189.00</u>



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024

(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
WM Salary Expense				
5901.1 · Judgment Admin - Doc. Review	21,909	93,860	(71,951)	23.3%
5901.3 · Judgment Admin - Field Work	1,716	11,860	(10,144)	14.5%
5901.5 · Judgment Admin - General	4,926	81,090	(76,164)	6.1%
5901.7 · Judgment Admin - Meeting	11,338	39,710	(28,372)	28.6%
5901.9 · Judgment Admin - Reporting	2,434	13,890	(11,456)	17.5%
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	18,581	9,510	9,071	195.4%
5971 · Judgment Admin - Storage Agreements	1,029	13,000	(11,971)	7.9%
5981 · Judgment Admin - Water Accounting/Database	36,477	108,290	(71,813)	33.7%
5991 · Judgment Admin - Water Transactions	4,703	5,330	(627)	88.2%
6011.11 · WM Staff - Overtime	3,288	18,000	(14,712)	18.3%
6011.10 · Admin - Accounting	86,939	278,330	(191,391)	31.2%
6011.15 · Admin - Building Admin	34,333	31,200	3,133	110.0%
6011.20 · Admin - Conference/Seminars	12,691	58,530	(45,839)	21.7%
6011.25 · Admin - Document Review	13,359	2,620	10,739	509.9%
6011.50 · Admin - General	110,566	362,560	(251,994)	30.5%
6011.60 · Admin - HR	38,687	50,450	(11,763)	76.7%
6011.70 · Admin - IT	25,827	34,070	(8,243)	75.8%
6011.80 · Admin - Meeting	33,780	39,760	(5,980)	85.0%
6011.90 · Admin - Team Building	4,601	41,550	(36,949)	11.1%
6011.95 · Admin - Training (Give/Receive)	14,981	64,160	(49,179)	23.4%
6017 · Temporary Services	14,174	26,040	(11,866)	54.4%
6201 · Advisory Committee	10,163	82,850	(72,687)	12.3%
6301 · Watermaster Board	41,784	83,910	(42,126)	49.8%
8301 · Appropriative Pool	31,858	67,280	(35,422)	47.4%
8401 · Agricultural Pool	8,103	66,005	(57,902)	12.3%
8501 · Non-Agricultural Pool	4,138	62,725	(58,587)	6.6%
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	31,108	81,120	(50,012)	38.3%
6901.7 · OBMP - Meeting	12,282	80,360	(68,078)	15.3%
6901.9 · OBMP - Reporting	5,527	11,040	(5,513)	50.1%
7104.1 · PE1 - Monitoring Program	69,897	275,499	(205,602)	25.4%
7201 · PE2 - Comprehensive Recharge	25,025	71,753	(46,728)	34.9%
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 Mgmt.	2,740	9,514	(6,774)	28.8%
7501.1 · PE 7 - Salt Nutrient Mgmt. Plan	3,203	9,510	(6,307)	33.7%
7601 · PE8&9 - Storage Mgmt./Recovery	13,168	22,520	(9,352)	58.5%
Subtotal WM Staff Costs	771,135	2,529,335	(1,758,200)	30%
60184.1 · Administrative Leave	-	6,550	(6,550)	0.0%
60185 · Vacation	61,424	90,280	(28,856)	68.0%
60185.1 · Comp Time	4,958	-	4,958	100.0%
60186 · Sick Leave	11,990	79,450	(67,460)	15.1%
60187 · Holidays	-	-	-	0.0%
Subtotal WM Paid Leaves	78,373	176,280	(97,907)	44%
Total WM Salary Costs	849,508	2,705,615	(1,856,107)	31.4%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024

(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

	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	34,612	101,048	(66,436)	34.3%
5906.72 · Judgment Admin - Data Requests-Non-CBWM Staff	13,245	37,008	(23,763)	35.8%
5925 · Judgment Admin - Ag Production & Estimation	7,990	31,096	(23,106)	25.7%
5935 · Judgment Admin - Mat'l Physical Injury Requests	1,488	39,459	(37,972)	3.8%
5945 · Judgment Admin - WM Annual Report Preparation	6,876	16,924	(10,049)	40.6%
5965 · Judgment Admin - Support Data Collection & Mgmt Process	-	39,659	(39,659)	0.0%
6206 · Advisory Committee Meetings-WY Staff	3,198	23,510	(20,312)	13.6%
6306 · Watermaster Board Meetings-WY Staff	7,504	23,510	(16,006)	31.9%
8306 · Appropriative Pool Meetings-WY Staff	7,794	23,510	(15,716)	33.2%
8406 · Agricultural Pool Meetings-WY Staff	6,338	23,510	(17,172)	27.0%
8506 · Non-Agricultural Pool Meetings-WY Staff	4,614	23,510	(18,897)	19.6%
6901.8 · OBMP - Meetings-WY Staff	11,882	37,066	(25,184)	32.1%
6901.95 · OBMP - Reporting-WY Staff	22,399	62,606	(40,208)	35.8%
6906 · OBMP Engineering Services - Other	35,545	51,440	(15,895)	69.1%
6906.1 · OBMP Watermaster Model Update	6,552	67,596	(61,044)	9.7%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
7104.3 · Grdwtr Level-Engineering	78,651	254,627	(175,976)	30.9%
7104.8 · Grdwtr Level-Contracted Services	11,800	26,174	(14,374)	45.1%
7104.9 · Grdwtr Level-Capital Equipment	4,896	17,000	(12,104)	28.8%
7202 · PE2-Comp Recharge-Engineering Services	2,135	23,496	(21,362)	9.1%
7202.2 · PE2-Comp Recharge-Engineering Services	58,761	75,944	(17,183)	77.4%
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	123,834	281,239	(157,405)	44.0%
7402.10 · PE4-Northwest MZ1 Area Project	60,202	16,656	43,546	361.4%
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	170,405	398,309	(227,904)	42.8%
7505 · PE6&7-Laboratory Services	36,704	61,242	(24,538)	59.9%
7510 · PE6&7-IEUA Salinity Mgmt. Plan	10,769	-	10,769	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	9,895	33,574	(23,679)	29.5%
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	191,120	768,963	(577,843)	24.9%
7615 · PE8&9-Develop 2025 Storage Plan	-	42,632	(42,632)	0.0%
Total Engineering Services Costs	\$ 956,485	\$ 3,215,118	\$ (2,258,633)	29.8%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024
(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
6070 · Watermaster Legal Services				
6071 · BHFS Legal - Court Coordination	\$ 50,606	\$ 144,040	\$ (93,434)	35.1%
6072 · BHFS Legal - Rules & Regulations	-	10,500	(10,500)	0.0%
6073 · BHFS Legal - Personnel Matters	230,832	28,150	202,682	820.0%
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)	53,356	177,240	(123,884)	30.1%
Total 6070 · Watermaster Legal Services	334,794	414,060	(79,266)	80.9%
6275 · BHFS Legal - Advisory Committee	4,138	27,770	(23,632)	14.9%
6375 · BHFS Legal - Board Meeting	23,279	88,705	(65,426)	26.2%
6375.1 · BHFS Legal - Board Workshop(s)	-	14,000	(14,000)	0.0%
8375 · BHFS Legal - Appropriative Pool	4,285	34,710	(30,425)	12.3%
8475 · BHFS Legal - Agricultural Pool	4,285	34,705	(30,420)	12.3%
8575 · BHFS Legal - Non-Ag Pool	4,285	34,705	(30,420)	12.3%
Total BHFS Legal Services	40,271	234,595	(194,324)	17.2%
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	62,499	14,270	48,229	438.0%
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	26,352	80,190	(53,838)	32.9%
6907.48 · Ely Basin Investigation	5,142	64,890	(59,748)	7.9%
6907.90 · WM Legal Counsel - Unanticipated	-	38,885	(38,885)	0.0%
Total 6907 · WM Legal Counsel	94,647	575,750	(481,103)	16.4%
Total Brownstein, Hyatt, Farber, Schreck Costs	\$ 469,711	\$ 1,224,405	\$ (754,694)	38.4%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024
(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of 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	31,108	81,120	(50,012)	38.3%
6901.7 · OBMP - Meeting-WM Staff	12,282	80,360	(68,078)	15.3%
6901.8 · OBMP - Meeting-West Yost	11,882	37,066	(25,184)	32.1%
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	94,854	418,356	(323,502)	22.7%
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	6,552	67,596	(61,044)	9.7%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
6906 · OBMP Engineering Services - Other	35,545	51,440	(15,895)	69.1%
Total 6906 · OBMP Engineering Services	42,097	314,224	(272,127)	13.4%
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	62,499	14,270	48,229	438.0%
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	26,352	80,190	(53,838)	32.9%
6907.48 · Ely Basin Investigation	5,142	64,890	(59,748)	7.9%
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	94,647	685,830	(591,183)	13.8%
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	\$ 247,582	\$ 1,437,940	\$ (1,190,358)	17.2%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to October 31, 2024
(Unaudited)

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 October 31st, the target budget percentage is generally 33%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
5901 · Admin-WM Staff				
5901.1 · Admin-Doc. Review-WM Staff	\$ 21,909	\$ 93,860	\$ (71,951)	23.3%
5901.3 · Admin-Field Work-WM Staff	1,716	11,860	(10,144)	14.5%
5901.5 · Admin-General-WM Staff	4,926	81,090	(76,164)	6.1%
5901.7 · Admin-Meeting-WM Staff	11,338	39,710	(28,372)	28.6%
5901.8 · Admin-Meeting - West Yost	-	37,066	(37,066)	0.0%
5901.9 · Admin-Reporting-WM Staff	2,434	13,890	(11,456)	17.5%
Total 5901 · Admin-WM Staff	42,323	277,476	(235,153)	15.3%
5900 · Judgment Admin Other Expenses				
5906.71 · Admin-Data Req-CBWM Staff	34,612	101,048	(66,436)	34.3%
5906.72 · Admin-Data Req-Non CBWM Staff	13,245	37,008	(23,763)	35.8%
5910 · Court Coordination/Attend-WM	899	16,970	(16,071)	5.3%
5911 · Exhibit G-WM Staff	-	6,400	(6,400)	0.0%
5921 · Production Monitoring-WM Staff	60	5,440	(5,380)	1.1%
5925 · Ag Prod & Estimation-West Yost	7,990	31,096	(23,106)	25.7%
5931 · Recharge Applications-WM Staff	1,010	-	1,010	100.0%
5935 · Admin-Mat'l Phy Inj Requests	1,488	39,459	(37,972)	3.8%
5941 · Reporting-WM Staff	-	2,140	(2,140)	0.0%
5945 · WM Annual Report Prep-West Yost	6,876	16,924	(10,049)	40.6%
5951 · Rules & Regs-WM Staff	-	11,260	(11,260)	0.0%
5961 · Safe Yield-WM Staff	18,581	9,510	9,071	195.4%
5965 · Support Data Collect-West Yost	-	39,659	(39,659)	0.0%
5971 · Storage Agreements-WM Staff	1,029	13,000	(11,971)	7.9%
5981 · Water Acct/Database-WM Staff	36,477	108,290	(71,813)	33.7%
5991 · Water Transactions-WM Staff	4,703	5,330	(627)	88.2%
Total 5900 · Judgment Admin Other Expenses	126,970	443,534	(316,564)	28.6%
Total 5900 · Judgment Administration	\$ 169,293	\$ 721,010	\$ (551,717)	23.5%



**Chino Basin Watermaster
Cash Disbursements
November 2024**

Date	Number	Vendor Name	Description	Amount
11/01/2024	ACH11/1/24	CALPERS	November Medical Insurance Premiums	\$ (16,106.08)
11/01/2024	ACH11/1/24	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	Annual Unfunded Accrued Liability-Plan 3299	(12,164.17)
11/01/2024	ACH11/1/24	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	Annual Unfunded Accrued Liability-Plan 27239	(172.92)
11/07/2024	25145	ACWA JOINT POWERS INSURANCE AUTHORITY	December life insurance	(260.12)
11/07/2024	25146	APPLEONE	Temporary employment services	(1,727.28)
11/07/2024	25147	BURRTEC WASTE INDUSTRIES, INC.	Utilities: Waste	(168.62)
11/07/2024	25148	CALIFORNIA BANK & TRUST	Account ending 6198 - See detail attached	(5,877.43)
11/07/2024	25149	CURATALO, JAMES		(1,000.00)
11/07/2024	25150	DE BOOM, NATHAN		(125.00)
11/07/2024	25151	FILIPPI, GINO		(500.00)
11/07/2024	25152	FRONTIER COMMUNICATIONS	Landline connection for Bay Alarm system	(153.53)
11/07/2024	25153	GEYE, BRIAN		(875.00)
11/07/2024	25154	IN-SITU, INC.	Groundwater level monitoring equipment	(8,849.05)
11/07/2024	25155	NELSON, ANNA	CalPERS Educational Forum meal reimbursement	(143.54)
11/07/2024	25156	READY REFRESH	Office water dispenser lease	(115.03)
11/07/2024	25157	SAN BERNARDINO COUNTY - DEPT. AIRPORTS	November rent for extensometer site	(172.00)
11/07/2024	25158	SPECTRUM ENTERPRISE	November internet services	(1,159.83)
11/07/2024	25159	STATE COMPENSATION INSURANCE FUND	FY 25 worker's compensation insurance	(2,264.91)
11/07/2024	25160	UNION 76	September fuel purchases	(335.35)
11/07/2024	25161	VANGUARD CLEANING SYSTEMS	November janitorial service	(1,000.00)
11/07/2024	25162	VELTO, BILL		(500.00)
11/07/2024	25163	PETTY CASH	Petty cash replenishment	(430.56)
11/13/2024	25164	EGOSCUE LAW GROUP, INC.	October OAP legal services	(15,050.00)
11/15/2024	25165	APPLEONE	Temporary employment services	(1,919.20)
11/15/2024	25166	C.J. BROWN & COMPANY, CPAs	FY 24 Audit services	(76.00)
11/15/2024	25167	CHEF DAVE'S CATERING & EVENT SERVICES	Board meeting catering services	(568.36)
11/15/2024	25168	CORELOGIC INFORMATION SOLUTIONS	October geographic package services	(125.00)
11/15/2024	25169	KAVOUNAS, PETER	Health and dental premium reimbursements	(1,478.36)
11/15/2024	25170	SOUTHERN CA EDISON	Utilities: Electric	(1,459.24)
11/15/2024	25171	VERIZON WIRELESS	Internet services for Field Ops tablets	(277.17)
11/18/2024	25172	CUBICLE AND OFFICE, LLC.	Deposit payment for existing cubicle reconfiguration	(3,041.68)
11/20/2024	25173	APPLEONE	Temporary employment services	(1,535.36)
11/20/2024	25174	CALIFORNIA DEPARTMENT OF TAX AND FEE ADM	Water rights fee	(14,306.40)
11/20/2024	25175	GREAT AMERICA LEASING CORP.	October copy machine lease	(1,527.81)
11/20/2024	25176	LEGAL SHIELD	November employee paid legal insurance	(119.55)
11/20/2024	25177	UNITED HEALTHCARE	December dental insurance coverage	(1,073.01)
11/25/2024	25178	APPLEONE	Temporary employment services	(1,487.38)
11/25/2024	25179	CUCAMONGA VALLEY WATER DISTRICT - UTILITY	Utilities: Water	(356.48)
11/25/2024	25180	LINDE GAS & EQUIPMENT INC.	Groundwater level monitoring equipment	(51.68)
11/25/2024	25181	SOUTHERN CALIFORNIA EDISON	Utilities: Electric	(194.79)
11/25/2024	25182	VC3, INC.	November IT services	(5,203.32)
11/25/2024	25183	VERIZON WIRELESS	Internet services and mobile broadband unlimited	(38.01)
11/25/2024	25184	VISION SERVICE PLAN	December vision insurance coverage	(113.85)
Total for Month				\$ (104,103.07)



Chino Basin Watermaster Credit Card Expense Detail November 2024

Date	Number	Description	Expense Account	Amount
11/07/2024	25148	CALIFORNIA BANK & TRUST		
		Amazon - Amazon Web Services - September 2024	6054 · Computer Software	(143.22)
		Groundwater Week (GWW) 2024- Registration - A. Jurado	6191 · Conferences - General	(350.00)
		Groundwater Week (GWW) 2024- Registration - J. Nakano	6191 · Conferences - General	(350.00)
		Westgate Las Vegas - GWW 2024 - Lodging Deposit - J. Nakano	6191 · Conferences - General	(123.58)
		Westgate Las Vegas - GWW 2024 - Lodging Deposit - A. Jurado	6191 · Conferences - General	(123.58)
		Microsoft Software - Mapping and visualization software subscription	6054 · Computer Software	(15.00)
		Panera Bread - CBWM OPS meeting	6141.3 · Admin Meetings	(67.55)
		REV Subscription - Speech to text transcription services	6112 · Subscriptions/Publications	(29.99)
		Home Depot - Electric soldering iron station	6151 · Small Tools & Equipment	(49.54)
		Thompson Hotel Stay - ESRI Conference - Lodging Cancellation Fee - J. Garcia	6191 · Conferences - General	(258.05)
		Thompson Hotel Stay - ESRI Conference - Lodging - E. Vides	6191 · Conferences - General	(516.10)
		Home Depot - Soldering magnifer	6151 · Small Tools & Equipment	(19.37)
		Home Depot - Soldering tip	6151 · Small Tools & Equipment	(17.23)
		The Pozole Place - Water Professionals Week lunch - CBWM Staff	6141.3 · Admin Meetings	(360.23)
		Amsterdam Tram fee - T. Corbin reimbursed via check - charged in error	6174 · Public Transportation	(1.94)
		Amsterdam Tram foreign fee - T. Corbin reimbursed via check - charged in error	6174 · Public Transportation	(0.06)
		Ontario Panda Inn - Admin lunch meeting	6141.3 · Admin Meetings	(87.00)
		Home Goods - Succulents for Turner conference room	6031.7 · General Office Supplies	(33.37)
		Amazon - Magenta toner	6031.7 · General Office Supplies	(124.57)
		Wayfair - Corner bookcase for office A. Nelson	6036 · Minor Office Furniture	(387.87)
		Amazon - Zip ties	6031.7 · General Office Supplies	(6.45)
		Wayfair - Mirror for office A. Nelson	6036 · Minor Office Furniture	(219.80)
		Amazon - Misc. office supplies	6031.7 · General Office Supplies	(54.08)
		Bamboo HR - HRIS and Timekeeping System	6061.2 · HRIS System	(227.59)
		Amazon - Yellow toner	6031.7 · General Office Supplies	(124.93)
		Mezzateranean Lunch - Construction/Moving lunch for team	6141.1 · Meeting Supplies	(135.70)
		BlueHost - Monthly Software Renewal - Standard VPN Server with cPanel	6054 · Computer Software	(91.99)
		Amazon - door handle, vacuum	6031.7 · General Office Supplies	(178.78)
		Amazon - Black toner, bankers boxes	6031.7 · General Office Supplies	(154.14)
		Amazon - G2 pen pack	6031.7 · General Office Supplies	(38.70)
		Costco - Meeting snacks and drinks	6312 · Meeting Expenses	(182.96)
		Costco - Misc. office supplies	6031.7 · General Office Supplies	(287.31)
		Home Depot - Cordless drill	6151 · Small Tools & Equipment	(214.42)
		Amazon - Christmas wooden ornaments	6031.7 · General Office Supplies	(58.56)
		Wayfair - Metal wall clock A. Nelson	6031.7 · General Office Supplies	(43.09)
		Amazon - Gorilla glue	6031.7 · General Office Supplies	(42.50)
		Amazon - Wall clock kitchen	6031.7 · General Office Supplies	(22.57)
		Amazon - Misc. office supplies	6031.7 · General Office Supplies	(71.00)
		Amazon - HP ink	6031.7 · General Office Supplies	(110.95)
		Bamboo HR - Payroll System implementation	6012 · Payroll Services	(375.00)
		Lands End - Jackets for J. Garcia and E. Vides	6154 · Uniforms	(178.66)
Total for Month				\$ (5,877.43)



Chino Basin Watermaster

Combining Schedule of Revenues, Expenses & Changes in Net Assets

For the Period of July 1, 2024 through November 30, 2024

(Unaudited)

	JUDGMENT ADMIN.	OPTIMUM BASIN MGMT.	TOTAL JUDGMENT ADMIN & OBMP	POOL ADMINISTRATION & SPECIAL PROJECTS			GROUND WATER REPLENISH.	GRAND TOTALS	ADOPTED BUDGET 2024-2025 WITH CARRYOVER
				AP POOL	OAP POOL	ONAP POOL			
Administrative Revenues:									
Administrative Assessments	\$ 5,621,503	\$ 4,212,652	\$ 9,834,155	\$ 67,702	\$ -	\$ 31,000	\$ -	\$ 9,932,857	\$ 9,833,780
Interest Revenue	-	165,836	165,836	8,990	29,123	1,339	3,329	208,617	478,500
Groundwater Replenishment	-	-	-	-	-	-	(87,377)	(87,377)	-
Mutual Agency Project Revenue	191,073	-	191,073	-	-	-	-	191,073	191,070
Miscellaneous Income	1,468	-	1,468	-	-	-	-	1,468	-
Total Administrative Revenues	5,814,043	4,378,488	10,192,531	76,691	29,123	32,339	(84,047)	10,246,637	10,503,350
Administrative & Project Expenditures:									
Watermaster Administration	1,351,426	-	1,351,426	-	-	-	-	1,351,426	2,528,540
Watermaster Board-Advisory Committee	118,469	-	118,469	-	-	-	-	118,469	422,420
Optimum Basin Mgmt Administration	-	274,608	274,608	-	-	-	-	274,608	1,437,940
OBMP Project Costs	-	1,290,900	1,290,900	-	-	-	-	1,290,900	4,971,020
Pool Legal Services	-	-	-	61,004	57,350	1,309	-	119,663	-
Pool Meeting Compensation	-	-	-	-	10,750	2,375	-	13,125	-
Pool Special Projects	-	-	-	-	9,454	-	-	9,454	-
Pool Administration	-	-	-	-	-	-	-	-	370,660
Debt Service	-	-	-	-	-	-	-	-	772,770
Agricultural Expense Transfer ¹	-	-	-	77,554	(77,554)	-	-	-	-
Replenishment Water Assessments	-	-	-	-	-	-	54,425	54,425	180,234
Total Administrative Expenses	1,469,895	1,565,508	3,035,403	138,558	-	3,684	54,425	3,232,070	10,683,584
Net Ordinary Income	4,344,148	2,812,980	7,157,128	(61,867)	29,123	28,655	(138,472)	7,014,568	(180,234)
Other Income/(Expense)									
Refund-Recharge Debt Service	-	-	-	-	-	-	-	-	-
Carryover Budget*	-	-	-	-	-	-	-	-	454,875
Net Other Income/(Expense)	-	-	-	-	-	-	-	-	454,875
Net Transfers To/(From) Reserves	\$ 4,344,148	\$ 2,812,980	\$ 7,157,128	\$ (61,867)	\$ 29,123	\$ 28,655	\$ (138,472)	\$ 7,014,568	\$ 274,640
Net Assets, July 1, 2024			8,794,214	555,405	1,404,964	65,733	180,234	11,000,551	
Refund-Excess Operating Reserves			-					-	
Net Assets, End of Period			15,951,342	493,538	1,434,088	94,388	41,762	18,015,118	
Pool Assessments Outstanding				(154,017)	(586,852)	(31,000)			
Pool Fund Balance				\$ 339,521	\$ 847,236	\$ 63,388			

¹ Fund balance transfer as agreed to in the Peace Agreement.

*Carryover budget will be updated once the refund for excess operating reserves has been finalized.



Chino Basin Watermaster

Treasurer's Report

November 2024

	Type	Monthly Yield	Cost	Market	% Total
Cash & Investments					
Local Agency Investment Fund (LAIF) *	Investment	4.48%	\$ 651,003	\$ 652,345	7.4%
CA CLASS Prime Fund **	Investment	4.83%	7,450,824	\$ 7,450,877	84.5%
Bank of America	Checking		715,581	715,581	8.1%
Bank of America	Payroll		-	-	0.0%
Total Cash & Investments			\$ 8,817,409	\$ 8,818,803	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 November 30, 2024

(Unaudited)

	November 2024	YTD Actual	FY 25 Adopted Budget with Carryover	\$ Over / (Under) Budget	% of Budget
1 Administration Revenue					
2 Local Agency Subsidies	\$ -	\$ 191,073	\$ 191,070	\$ 3	100%
3 Admin Assessments-Appropriative Pool	9,497,193	9,497,193	9,521,030	(23,837)	100%
4 Admin Assessments-Non-Ag Pool	336,962	336,962	312,750	24,212	108%
5 Total Administration Revenue	9,834,155	10,025,228	10,024,850	378	100%
6 Other Revenue					
7 Appropriative Pool-Replenishment	(103,383)	(103,383)	-	(103,383)	N/A
8 Non-Ag Pool-Replenishment	16,006	16,006	-	16,006	N/A
9 Interest Income	24,037	165,836	478,500	(312,664)	35%
10 Miscellaneous Income	-	1,468	-	1,468	N/A
11 Carryover Budget	-	-	454,875	(454,875)	0%
12 Total Other Revenue	(63,339)	79,926	933,375	(853,448)	9%
13 Total Revenue	9,770,816	10,105,154	10,958,225	(853,070)	92%
14 Judgment Administration Expense					
15 Judgment Administration	46,906	216,200	721,010	(504,810)	30%
16 Admin. Salary/Benefit Costs	81,746	527,759	1,032,120	(504,361)	51%
17 Office Building Expense	3,933	96,217	234,470	(138,253)	41%
18 Office Supplies & Equip.	2,111	13,394	46,760	(33,366)	29%
19 Postage & Printing Costs	1,528	9,310	32,950	(23,641)	28%
20 Information Services	9,539	43,026	232,530	(189,504)	19%
21 Contract Services	3,528	21,397	111,460	(90,063)	19%
22 Watermaster Legal Services	4,950	339,744	414,060	(74,316)	82%
23 Insurance	-	38,572	50,950	(12,378)	76%
24 Dues and Subscriptions	754	12,921	25,900	(12,979)	50%
25 Watermaster Administrative Expenses	144	2,470	9,630	(7,160)	26%
26 Field Supplies	-	1,035	3,200	(2,165)	32%
27 Travel & Transportation	1,211	75,711	104,960	(29,249)	72%
28 Training, Conferences, Seminars	2,000	9,848	49,370	(39,522)	20%
29 Advisory Committee Expenses	4,872	22,370	134,130	(111,760)	17%
30 Watermaster Board Expenses	10,567	96,099	288,290	(192,191)	33%
31 ONAP - WM & Administration	4,524	17,560	120,940	(103,380)	15%
32 OAP - WM & Administration	6,434	25,160	124,220	(99,060)	20%
33 Appropriative Pool- WM & Administration	11,989	55,926	125,500	(69,574)	45%
34 Allocated G&A Expenditures	(29,043)	(154,823)	(540,830)	386,007	29%
35 Total Judgment Administration Expense	167,694	1,469,895	3,321,620	(1,851,725)	44%
36 Optimum Basin Management Plan (OBMP)					
37 Optimum Basin Management Plan	27,026	274,608	1,437,940	(1,163,332)	19%
38 Groundwater Level Monitoring	32,874	207,391	585,050	(377,659)	35%
39 Program Element (PE)2- Comp Recharge	53,976	139,897	1,774,300	(1,634,403)	8%
40 PE3&5-Water Supply/Desalte	5,394	8,347	122,010	(113,663)	7%
41 PE4- Management Plan	11,714	218,654	412,400	(193,746)	53%
42 PE6&7-CoopEfforts/SaltMgmt	44,511	331,563	669,380	(337,817)	50%
43 PE8&9-StorageMgmt/Conj Use	25,937	230,225	867,050	(636,825)	27%
44 Recharge Improvements	-	-	772,770	(772,770)	0%
45 Administration Expenses Allocated-OBMP	11,222	54,671	232,750	(178,079)	23%
46 Administration Expenses Allocated-PE 1-9	17,821	100,152	308,080	(207,928)	33%
47 Total OBMP Expense	230,474	1,565,508	7,181,730	(5,616,222)	22%
48 Other Expense					
49 Groundwater Replenishment	-	54,425	180,234	(125,810)	30%
50 Other Expenses	-	-	-	-	N/A
51 Total Other Expense	-	54,425	180,234	(125,810)	30%
52 Total Expenses	398,168	3,089,828	10,683,584	(7,593,757)	29%
53 Increase / (Decrease) to Reserves	\$ 9,372,647	\$ 7,015,327	\$ 274,640	\$ 6,740,687	



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

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:

- Line 2 Local Agency Subsidies includes the annual Dy Year Yield (DYY) administrative fee received. This account is at 100% of budget due to the timing of payment.
- Line 3-4 Administrative Assessments for the Appropriative and Non-Agricultural Pools include annual assessment invoices issued in November of each year. The Non-Agricultural Pool line is over budget due to changes in actual versus projected production.

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:

- Line 16 Admin Salary/Benefit Costs includes wages and benefits for Watermaster administrative staff. The account is at 51% of budget due to vacation and severance payouts done in July.
- Line 22 Watermaster Legal Services includes outside legal counsel expenses. The account is at 82% of budget due to personnel matters.
- Line 23 Insurance 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.
- Line 24 Dues and Subscriptions include annual dues for ACWA, SHRM, and other miscellaneous subscriptions. The account is at 50% of budget due to the timing of subscription renewals.
- Line 27 Travel & Transportation 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 72% 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.



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30, 2024 (continued next page):

Fund Balance For Non-Agricultural Pool Account 8567 - Legal Services		Fund Balance For Appropriate Pool Account 8367 - Legal Services	
Beginning Balance July 1, 2024:	\$ 63,483.09	Beginning Balance July 1, 2024:	\$ (9,472.87)
Additions:		Additions:	
Interest Earnings	1,339.27	Interest Earnings	8,989.51
Subtotal Additions:	1,339.27	Subtotal Additions:	8,989.51
Reductions:		Reductions:	
Invoices paid July 2024 - Nov. 2024	(1,309.00)	Invoices paid July 2024 - Nov. 2024	(61,004.38)
Subtotal Reductions:	(1,309.00)	Subtotal Reductions:	(61,004.38)
Available Fund Balance as of Nov. 30, 2024	\$ 63,513.36	Available Fund Balance as of Nov. 30, 2024	\$ (61,487.74)
Fund Balance For Non-Agricultural Pool Account 8511 - Meeting Compensation		Fund Balance For Appropriate Pool Account 8368 - Tom Harder Contract	
Beginning Balance July 1, 2024:	\$ 2,250.00	Beginning Balance July 1, 2024:	\$ 20,577.61
Reductions:		Reductions:	
Compensation paid July 2024 - Nov. 2024	(2,375.00)	Invoices paid July 2024 - Nov. 2024	-
Subtotal Reductions:	(2,375.00)	Subtotal Reductions:	-
Available Fund Balance as of Nov. 30, 2024	\$ (125.00)	Available Fund Balance as of Nov. 30, 2024	\$ 20,577.61



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

Pool Services Fund Accounting – Cont.

Fund Balance for Agricultural Pool Account 8467 - Legal Services (Held by AP)

Beginning Balance July 1, 2024*:	\$ 388,647.51
Reductions:	
Invoices paid July 2024 - Nov. 2024	(57,350.00)
Subtotal Reductions:	<u>(57,350.00)</u>
Available Fund Balance as of Nov. 30, 2024	<u>\$ 331,297.51</u>

*Balance includes payments received totaling \$262,832.38 for Settlement Agreement outstanding invoices issued Apr. 15, 2022 and Jun. 17, 2022.

Agricultural Pool Reserve Funds As shown on the Combining Schedules

Beginning Balance July 1, 2024*:	\$ 818,112.17
Additions:	
YTD Interest earned on Ag Pool Funds FY 25	29,123.37
Transfer of Funds from AP to Special Fund for Legal Service Invoices	57,350.00
Total Additions:	<u>86,473.37</u>
Reductions:	
Legal service invoices paid July 2024 - Nov. 2024	<u>(57,350.00)</u>
Total Reductions	<u>(57,350.00)</u>
Agricultural Pool Reserve Funds Balance as of Nov. 30, 2024:	<u>\$ 847,235.54</u>

*Balance includes payments of \$102,245.10 and \$42,025.61 received in FY 24 for outstanding invoices issued Sep. 9, 2022 and Apr. 20, 2023 for Ag Pool legal services, respectively.

Fund Balance For Agricultural Pool Account 8470 - Meeting Compensation (Held by AP)

Beginning Balance July 1, 2024:	\$ 17,694.65
Reductions:	
Compensation paid July 2024 - Nov. 2024	(10,750.00)
Subtotal Reductions:	<u>(10,750.00)</u>
Available Fund Balance as of Nov. 30, 2024	<u>\$ 6,944.65</u>

Fund Balance For Agricultural Pool Account 8471 - Special Projects (Held by AP)

Beginning Balance July 1, 2024:	\$ 51,643.00
Reductions:	
Invoices paid July 2024 - Nov. 2024	(9,454.00)
Subtotal Reductions:	<u>(9,454.00)</u>
Available Fund Balance as of Nov. 30, 2024	<u>\$ 42,189.00</u>



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
WM Salary Expense				
5901.1 · Judgment Admin - Doc. Review	26,459	93,860	(67,401)	28.2%
5901.3 · Judgment Admin - Field Work	1,716	11,860	(10,144)	14.5%
5901.5 · Judgment Admin - General	4,989	81,090	(76,101)	6.2%
5901.7 · Judgment Admin - Meeting	16,243	39,710	(23,467)	40.9%
5901.9 · Judgment Admin - Reporting	2,644	13,890	(11,246)	19.0%
5910 · Judgment Admin - Court Coord./Attendance	3,201	16,970	(13,769)	18.9%
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	1,658	-	1,658	100.0%
5941 · Judgment Admin - Reporting	1,024	2,140	(1,116)	47.9%
5951 · Judgment Admin - Rules & Regs	-	11,260	(11,260)	0.0%
5961 · Judgment Admin - Safe Yield	24,175	9,510	14,665	254.2%
5971 · Judgment Admin - Storage Agreements	2,256	13,000	(10,744)	17.4%
5981 · Judgment Admin - Water Accounting/Database	42,035	108,290	(66,255)	38.8%
5991 · Judgment Admin - Water Transactions	4,703	5,330	(627)	88.2%
6011.11 · WM Staff - Overtime	3,525	18,000	(14,475)	19.6%
6011.10 · Admin - Accounting	107,882	278,330	(170,448)	38.8%
6011.15 · Admin - Building Admin	37,213	31,200	6,013	119.3%
6011.20 · Admin - Conference/Seminars	19,151	58,530	(39,379)	32.7%
6011.25 · Admin - Document Review	17,268	2,620	14,648	659.1%
6011.50 · Admin - General	129,873	362,560	(232,687)	35.8%
6011.60 · Admin - HR	47,037	50,450	(3,413)	93.2%
6011.70 · Admin - IT	33,528	34,070	(542)	98.4%
6011.80 · Admin - Meeting	43,428	39,760	3,668	109.2%
6011.90 · Admin - Team Building	8,182	41,550	(33,368)	19.7%
6011.95 · Admin - Training (Give/Receive)	15,063	64,160	(49,097)	23.5%
6017 · Temporary Services	20,843	26,040	(5,197)	80.0%
6201 · Advisory Committee	14,118	82,850	(68,732)	17.0%
6301 · Watermaster Board	47,420	83,910	(36,490)	56.5%
8301 · Appropriative Pool	42,316	67,280	(24,964)	62.9%
8401 · Agricultural Pool	12,199	66,005	(53,806)	18.5%
8501 · Non-Agricultural Pool	7,678	62,725	(55,047)	12.2%
6901.1 · OBMP - Document Review	12,037	95,294	(83,257)	12.6%
6901.3 · OBMP - Field Work	1,153	50,870	(49,717)	2.3%
6901.5 · OBMP - General	40,834	81,120	(40,286)	50.3%
6901.7 · OBMP - Meeting	16,642	80,360	(63,718)	20.7%
6901.9 · OBMP - Reporting	5,527	11,040	(5,513)	50.1%
7104.1 · PE1 - Monitoring Program	84,654	275,499	(190,845)	30.7%
7201 · PE2 - Comprehensive Recharge	31,514	71,753	(40,239)	43.9%
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 Mgmt.	5,766	9,514	(3,748)	60.6%
7501.1 · PE 7 - Salt Nutrient Mgmt. Plan	3,203	9,510	(6,307)	33.7%
7601 · PE8&9 - Storage Mgmt./Recovery	13,702	22,520	(8,818)	60.8%
Subtotal WM Staff Costs	955,150	2,529,335	(1,574,185)	38%
60184.1 · Administrative Leave	-	6,550	(6,550)	0.0%
60185 · Vacation	61,805	90,280	(28,475)	68.5%
60185.1 · Comp Time	5,090	-	5,090	100.0%
60186 · Sick Leave	16,277	79,450	(63,173)	20.5%
60187 · Holidays	-	-	-	0.0%
Subtotal WM Paid Leaves	83,172	176,280	(93,108)	47%
Total WM Salary Costs	1,038,322	2,705,615	(1,667,293)	38.4%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

	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	36,878	101,048	(64,170)	36.5%
5906.72 · Judgment Admin - Data Requests-Non-CBWM Staff	20,550	37,008	(16,459)	55.5%
5925 · Judgment Admin - Ag Production & Estimation	14,807	31,096	(16,289)	47.6%
5935 · Judgment Admin - Mat'l Physical Injury Requests	1,488	39,459	(37,972)	3.8%
5945 · Judgment Admin - WM Annual Report Preparation	11,315	16,924	(5,610)	66.9%
5965 · Judgment Admin - Support Data Collection & Mgmt Process	-	39,659	(39,659)	0.0%
6206 · Advisory Committee Meetings-WY Staff	4,114	23,510	(19,396)	17.5%
6306 · Watermaster Board Meetings-WY Staff	10,376	23,510	(13,134)	44.1%
8306 · Appropriative Pool Meetings-WY Staff	9,326	23,510	(14,184)	39.7%
8406 · Agricultural Pool Meetings-WY Staff	8,677	23,510	(14,833)	36.9%
8506 · Non-Agricultural Pool Meetings-WY Staff	5,598	23,510	(17,913)	23.8%
6901.8 · OBMP - Meetings-WY Staff	14,890	37,066	(22,176)	40.2%
6901.95 · OBMP - Reporting-WY Staff	23,662	62,606	(38,944)	37.8%
6906 · OBMP Engineering Services - Other	39,676	51,440	(11,764)	77.1%
6906.1 · OBMP Watermaster Model Update	6,552	67,596	(61,044)	9.7%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
7104.3 · Grdwtr Level-Engineering	96,220	254,627	(158,407)	37.8%
7104.8 · Grdwtr Level-Contracted Services	11,800	26,174	(14,374)	45.1%
7104.9 · Grdwtr Level-Capital Equipment	4,896	17,000	(12,104)	28.8%
7202 · PE2-Comp Recharge-Engineering Services	5,116	23,496	(18,381)	21.8%
7202.2 · PE2-Comp Recharge-Engineering Services	88,961	75,944	13,017	117.1%
7302 · PE3&5-PBHSP Monitoring Program	5,394	73,305	(67,911)	7.4%
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	129,057	281,239	(152,182)	45.9%
7402.10 · PE4-Northwest MZ1 Area Project	66,670	16,656	50,014	400.3%
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	295	17,555	(17,260)	1.7%
7502 · PE6&7-Engineering	187,020	398,309	(211,289)	47.0%
7505 · PE6&7-Laboratory Services	42,258	61,242	(18,985)	69.0%
7510 · PE6&7-IEUA Salinity Mgmt. Plan	20,212	-	20,212	100.0%
7511 · PE6&7-SAWBMP Task Force-50% IEUA	1,695	27,067	(25,372)	6.3%
7517 · Surface Water Monitoring Plan-Chino Creek - 50% IEUA	18,249	33,574	(15,325)	54.4%
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	216,523	768,963	(552,440)	28.2%
7615 · PE8&9-Develop 2025 Storage Plan	-	42,632	(42,632)	0.0%
Total Engineering Services Costs	\$ 1,129,167	\$ 3,215,118	\$ (2,085,951)	35.1%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
6070 · Watermaster Legal Services				
6071 · BHFS Legal - Court Coordination	\$ 50,606	\$ 144,040	\$ (93,434)	35.1%
6072 · BHFS Legal - Rules & Regulations	-	10,500	(10,500)	0.0%
6073 · BHFS Legal - Personnel Matters	235,782	28,150	207,632	837.6%
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)	53,356	177,240	(123,884)	30.1%
Total 6070 · Watermaster Legal Services	339,744	414,060	(74,316)	82.1%
6275 · BHFS Legal - Advisory Committee	4,138	27,770	(23,632)	14.9%
6375 · BHFS Legal - Board Meeting	23,279	88,705	(65,426)	26.2%
6375.1 · BHFS Legal - Board Workshop(s)	-	14,000	(14,000)	0.0%
8375 · BHFS Legal - Appropriative Pool	4,285	34,710	(30,425)	12.3%
8475 · BHFS Legal - Agricultural Pool	4,285	34,705	(30,420)	12.3%
8575 · BHFS Legal - Non-Ag Pool	4,285	34,705	(30,420)	12.3%
Total BHFS Legal Services	40,271	234,595	(194,324)	17.2%
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	62,499	14,270	48,229	438.0%
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	26,352	80,190	(53,838)	32.9%
6907.48 · Ely Basin Investigation	5,142	64,890	(59,748)	7.9%
6907.90 · WM Legal Counsel - Unanticipated	-	38,885	(38,885)	0.0%
Total 6907 · WM Legal Counsel	94,647	575,750	(481,103)	16.4%
Total Brownstein, Hyatt, Farber, Schreck Costs	\$ 474,661	\$ 1,224,405	\$ (749,744)	38.8%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

For the period July 1, 2024 to November 30, 2024

(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
6900 · Optimum Basin Mgmt Plan				
6901.1 · OBMP - Document Review-WM Staff	\$ 12,037	\$ 95,294	\$ (83,257)	12.6%
6901.3 · OBMP - Field Work-WM Staff	1,153	50,870	(49,717)	2.3%
6901.5 · OBMP - General-WM Staff	40,834	81,120	(40,286)	50.3%
6901.7 · OBMP - Meeting-WM Staff	16,642	80,360	(63,718)	20.7%
6901.8 · OBMP - Meeting-West Yost	14,890	37,066	(22,176)	40.2%
6901.9 · OBMP - Reporting-WM Staff	5,527	11,040	(5,513)	50.1%
6901.95 · OBMP - Reporting-West Yost	23,662	62,606	(38,944)	37.8%
Total 6901 · OBMP WM and West Yost Staff	114,744	418,356	(303,612)	27.4%
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	6,552	67,596	(61,044)	9.7%
6906.21 · State of the Basin Report	-	195,188	(195,188)	0.0%
6906 · OBMP Engineering Services - Other	39,676	51,440	(11,764)	77.1%
Total 6906 · OBMP Engineering Services	46,228	314,224	(267,996)	14.7%
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	62,499	14,270	48,229	438.0%
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	26,352	80,190	(53,838)	32.9%
6907.48 · Ely Basin Investigation	5,142	64,890	(59,748)	7.9%
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	94,647	685,830	(591,183)	13.8%
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	\$ 271,603	\$ 1,437,940	\$ (1,166,337)	18.9%



Chino Basin Watermaster

Monthly Variance Report & Supplemental Schedules

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(Unaudited)

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 November 30th, the target budget percentage is generally 42%.

	Year to Date Actual	FY 24-25 Budget	\$ Over / (Under) Budget	% of Budget
5901 · Admin-WM Staff				
5901.1 · Admin-Doc. Review-WM Staff	\$ 26,459	\$ 93,860	\$ (67,401)	28.2%
5901.3 · Admin-Field Work-WM Staff	1,716	11,860	(10,144)	14.5%
5901.5 · Admin-General-WM Staff	4,989	81,090	(76,101)	6.2%
5901.7 · Admin-Meeting-WM Staff	16,243	39,710	(23,467)	40.9%
5901.8 · Admin-Meeting - West Yost	-	37,066	(37,066)	0.0%
5901.9 · Admin-Reporting-WM Staff	2,644	13,890	(11,246)	19.0%
Total 5901 · Admin-WM Staff	52,051	277,476	(225,425)	18.8%
5900 · Judgment Admin Other Expenses				
5906.71 · Admin-Data Req-CBWM Staff	36,878	101,048	(64,170)	36.5%
5906.72 · Admin-Data Req-Non CBWM Staff	20,550	37,008	(16,459)	55.5%
5910 · Court Coordination/Attend-WM	3,201	16,970	(13,769)	18.9%
5911 · Exhibit G-WM Staff	-	6,400	(6,400)	0.0%
5921 · Production Monitoring-WM Staff	60	5,440	(5,380)	1.1%
5925 · Ag Prod & Estimation-West Yost	14,807	31,096	(16,289)	47.6%
5931 · Recharge Applications-WM Staff	1,658	-	1,658	100.0%
5935 · Admin-Mat'l Phy Inj Requests	1,488	39,459	(37,972)	3.8%
5941 · Reporting-WM Staff	1,024	2,140	(1,116)	47.9%
5945 · WM Annual Report Prep-West Yost	11,315	16,924	(5,610)	66.9%
5951 · Rules & Regs-WM Staff	-	11,260	(11,260)	0.0%
5961 · Safe Yield-WM Staff	24,175	9,510	14,665	254.2%
5965 · Support Data Collect-West Yost	-	39,659	(39,659)	0.0%
5971 · Storage Agreements-WM Staff	2,256	13,000	(10,744)	17.4%
5981 · Water Acct/Database-WM Staff	42,035	108,290	(66,255)	38.8%
5991 · Water Transactions-WM Staff	4,703	5,330	(627)	88.2%
Total 5900 · Judgment Admin Other Expenses	164,149	443,534	(279,385)	37.0%
Total 5900 · Judgment Administration	\$ 216,200	\$ 721,010	\$ (504,810)	30.0%



CHINO BASIN WATERMASTER

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

STAFF REPORT

DATE: January 9, 2025
TO: AP/ONAP/OAP Committee Members
SUBJECT: Chino Basin Watermaster 2025 Investment Policy – Resolution No. 2025-01
(Consent Calendar Item II.C.)

Issue: An annual investment policy needs to be adopted by the Watermaster Board. [Normal Course of Business]

Recommendation: Provide advice and assistance on the Watermaster investment policy and corresponding Resolution 2025-01.

Financial Impact: None

ACTIONS:

Appropriative Pool – Date: January 9, 2025 – Advice and assistance
Non-Agricultural Pool – Date: January 9, 2025 – Advice and assistance
Agricultural Pool – Date: January 9, 2025 – Advice and assistance
Advisory Committee – Date: January 16, 2025 – Recommend Board adoption
Watermaster Board – Date: January 23, 2025 - Adoption

BACKGROUND

Pursuant to the Restated Judgment Paragraph 23 (Investment of Funds), "Watermaster may hold and invest any and all Watermaster funds in investments authorized from time to time for public agencies of the State of California."

DISCUSSION

In order for Watermaster to maintain its investments as set forth in paragraph 23 of the Restated Judgment, a Resolution and the annual investment policy needs to be adopted by the Watermaster Board each year.

Resolution 2025-01, Resolution of the Chino Basin Watermaster, San Bernardino County, California, Establishing a Watermaster Investment Policy has been drafted (Attachment 1), and if adopted would rescind Resolution 2024-01 in its entirety. The 2025 Chino Basin Watermaster Investment Policy has also been drafted (Attachment 2).

There are no changes from the Board approved 2024 Investment Policy. Watermaster's accounting consultant, Eide Bailly, reviewed the policy for any regulatory or "best practice" changes and support the recommendation for no change.

ATTACHMENTS

1. Resolution 2025-01 Establishing a Watermaster Investment Policy (DRAFT)
2. Chino Basin Watermaster 2025 Investment Policy (DRAFT)

RESOLUTION 2025-01

**RESOLUTION OF THE CHINO BASIN WATERMASTER,
SAN BERNARDINO COUNTY, CALIFORNIA,
ESTABLISHING
A WATERMASTER INVESTMENT POLICY**

WHEREAS, the normal and prudent operation of the Watermaster’s daily business generates cash balances, operating and fund reserves; and

WHEREAS, the cash management system is designed to accurately monitor and forecast expenditures and revenues on behalf of Watermaster, thus enabling the Watermaster to invest funds to the fullest extent possible; and

WHEREAS, the cash funds are to be placed in investments authorized for public agencies of the State of California (Judgment Paragraph 23); and

WHEREAS, Watermaster deems it to be in the best interests of the parties to the Judgment to delegate the authority to invest and reinvest the funds of Watermaster to the Watermaster General Manager subject to the provisions of its Investment Policy and the ongoing review and control of Watermaster and the Watermaster Advisory Committee.

WHEREAS, it is the Watermaster's policy to annually review, update, and adopt an investment policy;

NOW, THEREFORE, BE IT RESOLVED, by the Chino Basin Watermaster that:

Section 1. The Chino Basin Watermaster 2025 Investment Policy, as attached, is adopted.

Section 2. The authority to invest and reinvest funds of Watermaster is hereby delegated to the Watermaster General Manager (and his/her designees) subject to the provisions of said Investment Policy and the ongoing review and control of Watermaster and the Watermaster Advisory Committee.

Section 3. This resolution shall take effect from and after its date of adoption and Resolution 2024-01 is rescinded in its entirety.

ADOPTED by the Watermaster Board on this 23rd day of January 2025.

APPROVED:

By: _____
Chair, Watermaster Board

ATTEST:

By: _____
Board Secretary/Treasurer
Chino Basin Watermaster

STATE OF CALIFORNIA)
) ss
COUNTY OF SAN BERNARDINO)

I, _____, Secretary/Treasurer of the Chino Basin Watermaster, DO
HEREBY CERTIFY that the foregoing Resolution being No. 2025-01, was adopted at a regular meeting of
the Chino Basin Watermaster Board on January 23, 2025 by the following vote:

AYES: 0
NOES: 0
ABSENT: 0
ABSTAIN: 0

CHINO BASIN WATERMASTER

Watermaster Secretary/Treasurer

Date: _____

CHINO BASIN WATERMASTER

2025 INVESTMENT POLICY

1.0 POLICY

WHEREAS; the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1); and

WHEREAS; the legislative body of a local agency may invest monies not required for the immediate necessities of the local agency (though Chino Basin Watermaster is not a local agency, it handles its investments in a similar manner) in accordance with the provisions of California Government Code Sections 5922 and 53601 et seq.; and

WHEREAS; the General Manager ("GM") of the Chino Basin Watermaster ("Watermaster") shall annually prepare and submit a statement of investment policy and such policy, and any changes thereto, shall be considered by the Watermaster Board at a public meeting;

NOW THEREFORE, it shall be the policy of the Watermaster to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Watermaster and conforming to all statutes and judgments governing the investment of Watermaster funds as defined in GC §53600 et seq.

2.0 SCOPE

This investment policy applies to all financial assets of the Watermaster. These funds are accounted for in the annual Watermaster audit.

3.0 PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Watermaster, which persons of prudence, discretion, and intelligence, exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent investor" standard in the California Government Code (53600.3) and shall be applied in the context of managing an overall portfolio. Investment officers (the GM and his/her designees) acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit

risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 OBJECTIVES

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objectives, in priority order, of the investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the Watermaster shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity: The investment portfolio will remain sufficiently liquid to enable the Watermaster to meet all operating requirements which might be reasonably anticipated.

3. Return on Investments: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

5.0 DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from the Restated Judgment Paragraph 23, and from California Government Code 53600, et seq. Management responsibility for the investment program is hereby delegated to the Advisory Committee, who, with the GM, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts, as appropriate. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and pursuant to Watermaster rules and regulations 2.16, derived from the Restated Judgment, Paragraph 23. The Board shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Under the provisions of California Government Code 53600.3, the GM is a trustee and a fiduciary subject to the prudent investor standard.

6.0 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

7.0 AUTHORIZED AND SUITABLE INVESTMENTS

The Watermaster is empowered by California Government Code 53601 et seq. to invest in the following:

1. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association, or a federal association (as defined by Section 5102 of the Financial Code), or by a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed \$500,000 in any one Bank at a time.
2. Local Agency Investment Fund (LAIF) in Sacramento, CA.
3. Investment Trust of California (CalTRUST).
4. California Cooperative Liquid Assets Securities System (CLASS).
5. California Asset Management Program (CAMP).

Such investments shall be limited to securities that at the time of the investment have a term remaining to maturity of five years or less, or as provided above.

8.0 COLLATERALIZATION

All certificates of deposit must be collateralized. Collateral must be held by a third-party trustee and valued on a monthly basis.

9.0 DIVERSIFICATION

The Watermaster will diversify its investments by security type and institution. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

10.0 REPORTING

The Watermaster Director of Administration shall prepare Monthly Investment Reports which reflect investment transactions for review by the Pool Committees and the Advisory Committee prior to presentation to the Watermaster Board at its next regularly scheduled meeting.

Following formats used in prior years, said Investment Report will reflect the following information:

- a. Funds held in each Bank at the beginning and ending of the reporting period; and
- b. Investments deposited and/or redeemed by type and by Bank (including

interest rates, days invested and maturity yield rates) during the reporting period; and

- c. Investments outstanding at the close of the reporting period (including interest rates, days invested and maturity date); and
- d. Elements effecting the change in Watermaster's cash position; and
- e. A statement signed by the Director of Administration as to the ability of the cash on hand to meet foreseen expenditures during the next six months.

11.0 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the Watermaster on an annual basis. The Policy Statement will be reviewed by each Pool Committee. Should any Pool Committee recommend revisions to the Policy Statement, it shall be amended prior to presentation to the Advisory Committee for its review and comment. If necessary, the Policy Statement will be further amended to reflect the comments of the Advisory Committee. The final Policy Statement will then be presented to the Watermaster Board for adoption at the next regularly scheduled meeting.



CHINO BASIN WATERMASTER

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909.484.3888 www.cbwm.org

STAFF REPORT

DATE: January 9, 2025
TO: AP/ONAP/OAP Committee Members
SUBJECT: Chino Basin Watermaster 47th Annual Report (Fiscal Year 2023/24) (Business Item III.A.)

Issue: Watermaster is required annually to file an Annual Report with the Court. The 47th Annual report (Fiscal Year 2023/24) has been drafted. [Within WM Duties and Powers]

Recommendation: Recommend to the Advisory Committee to recommend to the Watermaster Board to adopt the 47th Annual Report, and direct staff to file a copy with the Court, subject to any necessary non-substantive changes.

Financial Impact: The costs of preparing the Annual Report and filing it with the Court are included in the Watermaster Fiscal Year 2024/25 approved budget as required to be in compliance with the Restated Judgment.

ACTIONS:

Appropriative Pool – January 09, 2025 [Recommended]: Advice and assistance.
Non-Agricultural Pool – January 09, 2025 [Recommended]: Advice and assistance.
Agricultural Pool – January 09, 2025 [Recommended]: Advice and assistance.
Advisory Committee – January 16, 2025 [Recommended]: Advice and assistance.
Watermaster Board – January 23, 2025 [Recommended]: Adopt and direct staff to file a copy with the Court.

BACKGROUND

Paragraph 48 of the Restated Judgment requires that Watermaster file an Annual Report with the Court by January 31st each year. The Restated Judgment states that the Report shall apply to the preceding fiscal years' operations, contain details as to operation of the Pools, contain a certified audit of assessments and expenditures pursuant to this Physical Solution, and a review of Watermaster activities.

DISCUSSION

The 47th Annual Report covering fiscal year 2023/24 has been drafted. The report summarizes Watermaster's activities during the fiscal year and includes the Assessment Package and the annual audit. Once adopted by the Board, the Annual Report will be filed with the Court.

ATTACHMENTS

1. Final Draft of the CBWM 47th Annual Report (Fiscal Year 2023/24)



CHINO BASIN WATERMASTER

47TH ANNUAL REPORT

FISCAL YEAR 2023-24

DRAFT

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

PROACTIVE WATER MANAGEMENT IS ENSURING SUSTAINABLE WATER SUPPLIES AND QUALITY

DESPITE THE DRIEST 20-YEAR PERIOD IN HISTORY, FOLLOWED BY TWO EXCEPTIONALLY WET YEARS, THE GROUNDWATER BASIN REMAINS BALANCED

The driest 24-year period on record since 1896 occurred between 1999 and 2022. Immediately after, in fiscal years 2023 and 2024, the Basin experienced one of the wettest two-year periods ever recorded.

In addition to unpredictable swings in rainfall and drought, the valley is warming. Since 1954, winter temperatures have increased by about five degrees in the region. This temperature increase is leading to reduced snowmelt from the watershed and increased evapotranspiration, resulting in lower recharge in the Basin.

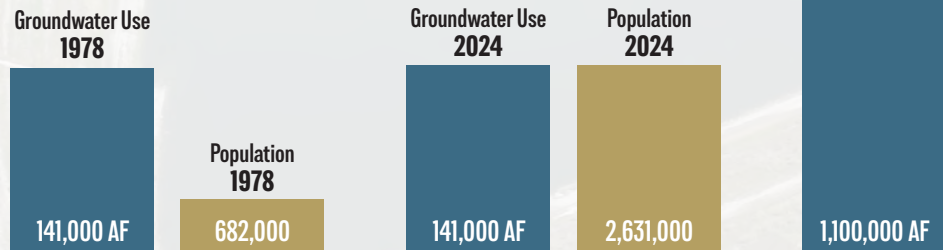
Exceptional groundwater management by Watermaster and its many partners has kept water supply and demand in balance during this period of change and uncertainty, ensuring that the Basin can continue to fulfill regional quality and supply needs for people, businesses, and agriculture.

SINCE 1978, OVER 1.1 MILLION ACRE-FEET OF IMPORTED WATER, STORMWATER, AND RECYCLED WATER HAVE BEEN RECHARGED INTO THE BASIN.

Water Recharged into Basin 1978 to 2024



The population nearly quadrupled from 1978 to 2024, but groundwater use stayed consistent due to a large diversity of other water supplies in the Basin and increased water use efficiency. During those same years, Watermaster, IEUA, and partners recharged over 1 million acre-feet (AF) of imported, storm, and recycled water into the ground—equal to over seven years of groundwater use.



A MESSAGE FROM CHINO BASIN WATERMASTER

As I write my first Annual Report introduction as the new Watermaster General Manager, I am mindful of the exceptional work accomplished by my predecessors and the Parties. 2024 was a year of transition, including the assignment of the Chino Basin Judgment to the Honorable Gilbert Ochoa. Even during a transition, collaboration is our single most important tool—the one that ties the rest together. I commit to working with all Parties in the coming years on the important challenges impacting the Chino Basin.

We must be prepared for more rapid swings in our future. This year, Watermaster experienced remarkable circumstances as the Basin emerged from a two-decade drought into the wettest two-year period in the region's history. As our climate changes, we can expect increasing variability and warmer temperatures. We may see more frequent and intense droughts, and more extreme events like Hurricane Hilary's remnants in August 2023, which dropped over 11 inches of rain in one day in the nearby San Bernardino Mountains.

Watermaster's many programs are up to the challenge of sustainably managing the Basin's extraordinary conditions. One notable accomplishment this year was certification of the Environmental Impact Report (EIR) for the 2020 update of the Optimum Basin Management Program (OBMP)—the highest-level guide to Watermaster actions. With the EIR certification in hand, we can begin a process for implementing the updated Program. We continue the Annual Data Collection and Evaluation effort, which is one of our strongest adaptive management tools. This advanced monitoring program allows us to more rapidly evaluate and respond to changing conditions that impact the water supply.

Long-range planning and adaptive management are among our strongest tools for consistent, proactive Basin management. But nothing in our extensive water management toolbox would work without collaboration among and support from the Parties.

The Watermaster Board is committed to supporting a robust stakeholder process and to ensuring clear communication to Watermaster staff to carry out the duties of administering the Chino Basin Judgment and subsequent court orders.

Todd M. Corbin

General Manager, Chino Basin Watermaster

WATERMASTER, THE PARTIES, AND STAKEHOLDERS ARE COLLABORATIVELY ADDRESSING CLIMATE VARIABILITY THROUGH THE USE OF ADVANCED SCIENTIFIC TOOLS TO ENSURE BASIN SUSTAINABILITY AND EFFECTIVE JUDGMENT ADMINISTRATION.

PARTNERS IN BASIN MANAGEMENT

ADAPTIVE MANAGEMENT IN THE FACE OF CHANGING CONDITIONS

ANNUAL DATA COLLECTION AND EVALUATION FOR ADAPTIVE, UP-TO-DATE ANALYSIS

Three years ago, Watermaster implemented a more advanced adaptive management approach to improve the timeliness of its data and analysis. In addition to periodically recalculating the Safe Yield, Watermaster now collects data annually to determine how actual data and revised projections match the data used in the most recent Safe Yield Recalculation.

FASTER DATA-DRIVEN AND SCIENCE-BASED DECISION-MAKING IS IMPROVING WATER MANAGEMENT

Project the Safe Yield \implies Collect data to compare with the projection \implies Adapt as needed



Although Watermaster has been collecting data annually for three years, this is the first year that the data will be used to adjust the model parameters using the 2022 Safe Yield Reset methodology.

Current data highlight the significant role of outdoor water use in groundwater recharge. During droughts and heavy rainfall, people irrigate lawns and farms less. As a result, less irrigation water seeps into the groundwater basin, reducing recharge. The drought in 2020–2022 and the record wet year of 2023 resulted in less outdoor irrigation than anticipated, which affected recharge amounts.

Modernized data collection supports an adaptive management approach. More frequent data collection leads to more proactive and effective management of the groundwater basin, benefiting all stakeholders. These new techniques for data collection also made it easier and less expensive to update the process and models and implement the new 2022 Safe Yield Reset methodology as required by the 2017 Court Order.

The third annual data evaluation report was released in June 2024. In fiscal year 2023–24, Watermaster is completing its third Annual Data Collection and Evaluation process as required by the 2017 Court Order. Stakeholders received a draft report summarizing those data in June 2024. Watermaster will address feedback and finalize the report next year.

WATERMASTER AND THE PARTIES ARE RECEIVING MORE TIMELY INFORMATION THROUGH ANNUAL DATA COLLECTION, ENSURING THAT WE ARE PROTECTING THE BASIN AND HELPING IDENTIFY STEPS TO IMPROVE THE HEALTH OF THE BASIN.

2025 SAFE YIELD REEVALUATION IS UNDERWAY

An accurate Safe Yield calculation is necessary for Watermaster to fulfill many of its obligations.

New, more responsive recalculation process improves accounting for model and forecasting uncertainty.

Beginning in 2000, Watermaster was required to reset the Safe Yield every 10 years, with resets completed for 2011–2020 and 2021–2030. A 2017 Court Order mandated that Watermaster reevaluate the current Safe Yield (2021–2030) in 2025. That order also allowed Watermaster to update the methodology to calculate the Safe Yield. The updated methodology, finalized in 2022, incorporates feedback from the Parties and advancements in hydrologic science and best practices. Notably, it more clearly accounts for the inherent uncertainties in Safe Yield calculations.

The 2025 Safe Yield Reevaluation is in progress and will be completed by June 2025, in accordance with the 2017 Court Order. The groundwater flow model was updated this year to reflect the latest hydrogeologic and monitoring information. Using these updates, the model is being recalibrated to quantify the uncertainty of future conditions, improving its reliability.

Watermaster is also working with the Parties to develop scenarios that cover the range of possible future behaviors. This will improve Watermaster’s and the Parties’ understanding of how collective behaviors such as responses to water conservation regulations shape conditions in the Chino Basin.

EXTENSIVE STAKEHOLDER REVIEW OF SAFE YIELD REEVALUATION

Stakeholder input is a crucial element of all ongoing tasks that shape the reevaluation, including model calibration, workshops, and scenario development. These tasks are supported by extensive peer review and input from the stakeholders.

SAFE YIELD IS THE ANNUAL AMOUNT OF GROUNDWATER THAT CAN BE PRODUCED FROM THE CHINO BASIN BY APPROPRIATIVE POOL PARTIES FREE OF REPLENISHMENT OBLIGATIONS UNDER THE PHYSICAL SOLUTION.

PREPARING FOR POSSIBLE CHANGES TO PEACE AGREEMENT

The Parties to the Peace Agreement agreed to meet and-confer during the 25th year of the Agreement to discuss any new or modified terms that any Party might require in order to continue the term of the Agreement. Watermaster reminded the Parties that the timeframe for these discussions is prior to December 31, 2025. The Overlying Agricultural Pool or the Appropriative Pool can unilaterally extend the Agreement for an additional 30 years under the existing conditions.



COMPREHENSIVE MONITORING SUPPORTS BASIN MANAGEMENT

Watermaster's extensive monitoring program is essential for managing the Basin.

MONITORING SUPPORTS ALL WATERMASTER PROGRAMS

CHINO BASIN MONITORING PROGRAM SUPPORTS ADAPTIVE MANAGEMENT

Watermaster's extensive monitoring program provides crucial data for effective Basin management. It is refined over time to meet evolving needs and regulatory requirements.

Collaboration Across Regions. Watermaster collaborates with various state and regional agencies, using monitoring data to protect stakeholder interests and enhance watershed health.

18 LOCATIONS

for Surface Water Monitoring

1,200 WELLS

for Groundwater Level Monitoring

180 SITES

for Ground-Level Monitoring

1,000 WELLS

for Groundwater Quality Monitoring

250 SAMPLES

for Groundwater Recharge Monitoring

40+ YEARS

of Vegetation Monitoring Data

CENTRALIZED DATA MANAGEMENT IMPROVES ACCESS AND ACCURACY

Monitoring is performed by Basin pumpers, Watermaster staff, and other entities. All data are checked for accuracy and uploaded into a centralized database management system called HydroDaVE that makes it accessible to any interested stakeholders.

ACTION TO IMPROVE ACCURACY OF METER READS

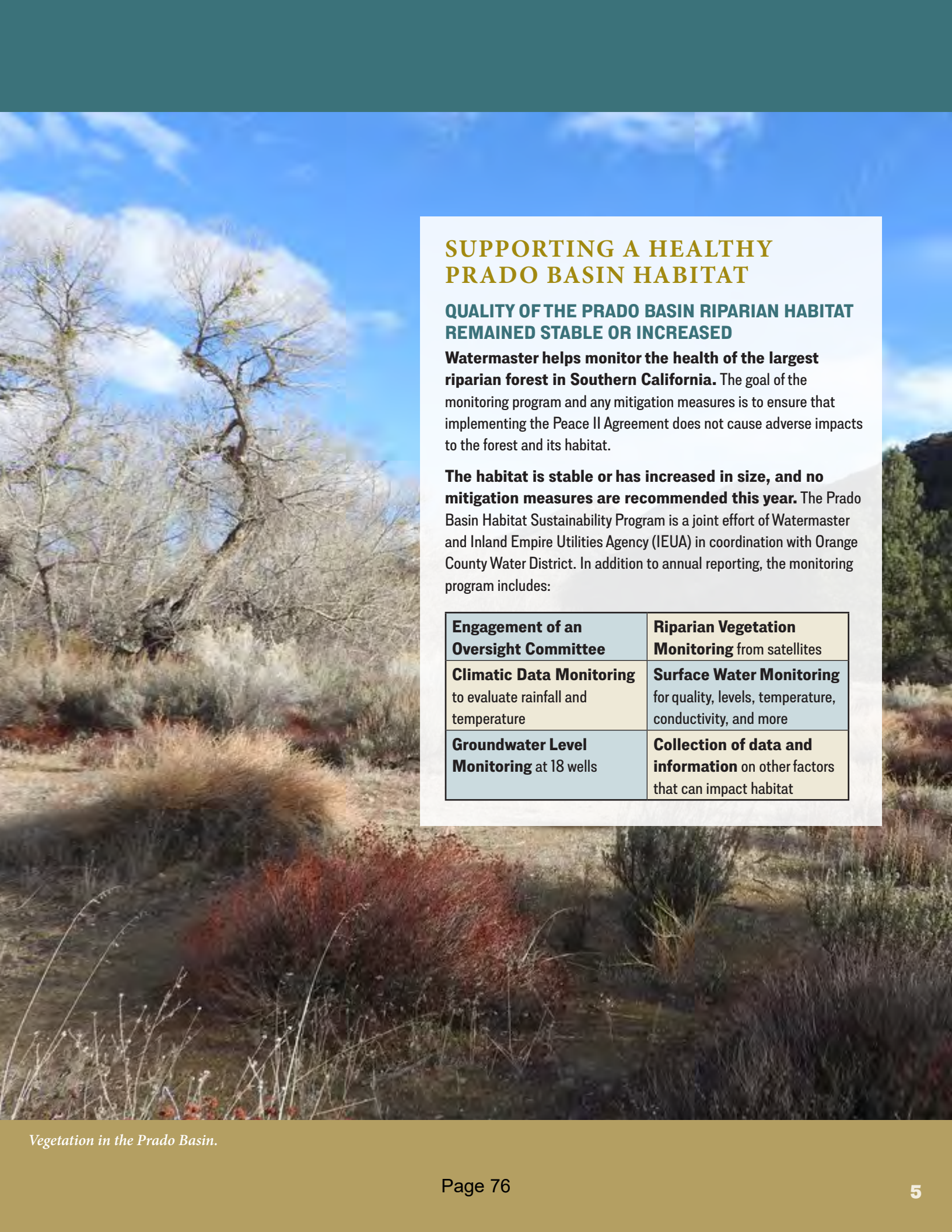
Updated meters will ensure more accurate, reliable meter reads for Agricultural Pool wells. Watermaster has a responsibility to meter and monitor Agricultural Pool wells to help accurately assess production in the Basin. This year, Watermaster retained a contractor to recalibrate and replace meters, some of which are over 20 years old, to improve the accuracy and reliability of meter reads.

GROUND-LEVEL MONITORING PROGRAM SHOWS IMPROVEMENT IN MITIGATING SUBSIDENCE

Under the direction of the Ground-Level Monitoring Committee, which is open to all stakeholders, Watermaster undertook extensive ground-level monitoring activities to manage ground-level subsidence as required by the Court-ordered implementation of the MZ-1 Subsidence Management Plan.

KEY FINDINGS FROM THE ANNUAL REPORT OF THE GROUND-LEVEL MONITORING PROGRAM

- 1. In the MZ-1 Managed Area, hydraulic heads within the shallow and deep aquifer systems are at or near their highest measured levels.** "Hydraulic head" measures the potential energy in a body of water—essentially, how much "push" the water contains. The higher levels in MZ-1 are a result of decreased pumping, largely because localized contaminants limit potable uses of groundwater in this area.
- 2. Long-term trends in land subsidence have slowed across most of the other areas of subsidence concern.** This change is primarily due to decreased pumping and increased artificial recharge from the Dry Year Yield (DYY) program. The hydraulic heads in some of these areas may be nearing threshold levels that, if achieved and maintained, could reduce future permanent land subsidence.
- 3. InSAR satellite data has become a reliable method for monitoring vertical ground motion across the Basin.**
- 4. The Whispering Lakes Subsidence Feature aligns closely with the Whispering Lakes Golf Course,** likely due to shallow soil consolidation and not related to general groundwater levels in the region.



SUPPORTING A HEALTHY PRADO BASIN HABITAT

QUALITY OF THE PRADO BASIN RIPARIAN HABITAT REMAINED STABLE OR INCREASED

Watermaster helps monitor the health of the largest riparian forest in Southern California. The goal of the monitoring program and any mitigation measures is to ensure that implementing the Peace II Agreement does not cause adverse impacts to the forest and its habitat.

The habitat is stable or has increased in size, and no mitigation measures are recommended this year. The Prado Basin Habitat Sustainability Program is a joint effort of Watermaster and Inland Empire Utilities Agency (IEUA) in coordination with Orange County Water District. In addition to annual reporting, the monitoring program includes:

Engagement of an Oversight Committee	Riparian Vegetation Monitoring from satellites
Climatic Data Monitoring to evaluate rainfall and temperature	Surface Water Monitoring for quality, levels, temperature, conductivity, and more
Groundwater Level Monitoring at 18 wells	Collection of data and information on other factors that can impact habitat

Vegetation in the Prado Basin.

IMPROVING RECHARGE CAPACITY THROUGHOUT THE BASIN

Watermaster is finalizing its long-term 2013 Recharge Master Plan Update (RMPU) and evaluating additional grant-funded recharge opportunities.

RECHARGE INVESTIGATION AND PROJECTS COMMITTEE IS ADVANCING RECHARGE PROJECTS

The Recharge Investigation and Projects Committee met four times this year to discuss progress on the 2013 RMPU projects and other recharge-related initiatives.

BOARD LAYS GROUNDWORK TO SOLICIT GRANT FUNDING

Over the years, Watermaster has tabled many potential recharge projects for economic reasons. In 2022, in light of hydrology changes and new grant opportunities, the Board asked Watermaster to identify proposals worth revisiting. This year, Watermaster presented, and the Parties and Board approved, 12 projects for reanalysis and progress updates.

BUILD OUT OF THE 2013 RMPU CONTINUES

Construction continued on the Wineville/Jurupa/RP3 and Lower Day projects this year. The Lower Day project is mostly complete, pending a checklist and final systems test.

IEUA finalized a regulatory agreement with the California Department of Fish & Wildlife concerning the Montclair Basins project. These discussions delayed bidding and construction for the Montclair Basins project. The expected completion date for the project has been pushed to fall 2024 or 2025.

CRITICAL DILUTION REQUIREMENT PROJECTED TO BE MET THROUGH 2031

In the 2009–10 fiscal year, Watermaster and IEUA received updated permits to allow greater recharge of recycled water. IEUA reported this year that it expects to meet dilution requirements until 2032, even without imported water. As a result, Watermaster and IEUA can recharge more recycled water without needing as much imported water or stormwater for dilution.

BALANCE OF RECHARGE AND DISCHARGE IN MZ-1

Through June 2024, approximately 156,000 acre-feet of supplemental water has been recharged to mitigate land subsidence in MZ-1—about 45,000 acre-feet more than required under the Peace II Agreement. This year, about 29,000 acre-feet of supplemental water were recharged into MZ-1.



The State Water Project canal, a major conduit for imported water for the Basin.



DRY YEAR YIELD INCREASE SUPPORTS A HEALTHIER BASIN

The DYY program is the only Storage and Recovery Program in the Chino Basin. A collaboration between Watermaster, IEUA, Metropolitan Water District of Southern California (MWD), and Three Valleys Municipal Water District, the DYY allows MWD to store up to 100,000 acre-feet of water in the Basin. Storing imported water improves overall Basin water quality, helps address possible subsidence, and increases the overall water supply.

THIS YEAR, THE 25,000 ACRE-FEET PER YEAR MAXIMUM FOR THE DYY PROGRAM WAS INCREASED TO ACCOMMODATE THE LARGE AMOUNTS OF IMPORTED WATER AVAILABLE AFTER THE RECORD WET YEAR IN 2023.

MASTER PLAN WILL STREAMLINE STORAGE AND RECOVERY

Recognizing the lack of comprehensive guidelines to facilitate storage and recovery programs in the Basin, the Parties to the OBMP proposed developing a Storage and Recovery Master Plan (SRMP).

An SRMP Committee is collecting input and laying groundwork for the plan. The recently established SRMP Committee held a kick-off meeting in November 2023 to define objectives and scope and gather stakeholder input.

Streamlined storage and recovery in the Basin will yield broad mutual benefits:

- Increase water supply reliability
- Improve water quality
- Protect or enhance Safe Yield
- Reduce stakeholder costs

The SRMP will make it easier for local or outside agencies to develop and implement storage and recovery and for Watermaster to review and approve those projects.

The completed SRMP is expected in 2025 and will integrate with ongoing planning and studies in the Chino Basin, including the 2025 Safe Yield Reevaluation.

STORAGE AND RECOVERY PROGRAMS ARE FORMAL AGREEMENTS ALLOWING THE STORAGE OF SUPPLEMENTAL WATER IN THE BASIN FOR FUTURE USE, SUBJECT TO WATERMASTER'S DIRECTION AND CONTROL.

COLLABORATION FOR SUSTAINABLE AND QUALITY WATER SUPPLY

COMMITTEE TAKES PROACTIVE STEPS ON WATER QUALITY

Guided by the 2020 OBMP Update, Watermaster is developing and implementing a proactive groundwater quality management program that will help the Parties understand how new drinking water regulations could affect water management in Chino Basin.

WATER QUALITY COMMITTEE CONVENED

The Water Quality Committee (WQC), which had been dormant since 2010, was convened this fiscal year to oversee the development of a Water Quality Monitoring Program (WQMP) and an Emerging Contaminants Monitoring Plan (ECMP).

COLLABORATIVE FRAMEWORK FOR ADAPTIVE QUALITY MONITORING

The committee proposed a WQMP framework, developed through a collaborative process. The framework is intended to provide a flexible approach, shaped by input from the committee, to meeting the following objectives:

- Informing stakeholders about water quality data
- Educating on future water quality regulations
- Implementing an ECMP
- Tracking grant funding and loan opportunities
- Identifying multi-agency/multi-benefit projects
- Better identifying how responses to water quality regulations could impact the Basin
- Conducting activities of interest to stakeholders
- Establishing annual work scopes and budgets

The WQMP is designed to be adaptive, allowing it to evolve with changing water quality issues and opportunities. Collaboration improves the chances of securing funding for investigations and treatment facility projects.

NEW MONITORING PROGRAM SUPPORTS A PROACTIVE APPROACH TO REGULATION

This year Watermaster developed the ECMP, with advice from the WQC, to proactively monitor and assess water quality in the Basin for contaminants of emerging regulatory concern. The goal is to stay ahead of the regulatory process and support more cost-effective compliance by 1) identifying and quantifying emerging contaminants in groundwater and other water supplies, and 2) better understanding how changes in drinking water regulations could affect Basin management before such regulations are enacted. The monitoring recommended in the ECMP will be done over the next fiscal year.



WATERMASTER MONITORS EXTENT OF PLUMES

Watermaster regularly delineates the extent of several volatile organic compound (VOC) plumes. These plumes include the South Archibald, Chino Airport, California Institution for Men, General Electric (GE) Test Cell, GE Flatiron, Milliken Landfill, and Stringfellow Plumes.

CONTINUED IMPLEMENTATION AND REFINEMENT OF MAXIMUM BENEFIT SALT AND NUTRIENT MANAGEMENT PLAN (SNMP)

SNMP PROVIDES EXTENSIVE BENEFITS TO THE BASIN AND STAKEHOLDERS

The Chino Basin Desalter Well Field (Desalters) maintains Hydraulic Control. Diminished agricultural pumping in the southern portion of the Basin previously allowed contaminated groundwater to flow into the Santa Ana River. The Chino Basin Desalters pump out and treat this groundwater, lowering groundwater levels in the area and stopping this outflow. This is Hydraulic Control.

THE CHINO BASIN DESALTERS MAINTAIN HYDRAULIC CONTROL AND PROVIDE MANY BENEFITS

Protecting Santa Ana River Water Quality	Enabling Large-Scale Reuse and Recharge of Recycled Water	Improving Water Quality and Enhancing Water Supplies	Maintaining and Enhancing Safe Yield
---	--	---	---

THIS YEAR'S HYDRAULIC CONTROL ACTIONS

Watermaster and IEUA collaborated with the Santa Ana Regional Water Quality Control Board (Santa Ana Water Board) to finalize the Updated Plan for Mitigation of Temporary Loss of Hydraulic Control in the Chino Basin. This plan demonstrated that it would take up to 12 months of no desalter pumping to begin losing Hydraulic Control, and if there were no pumping for 36 months the projected impact would be minimal. This means that Hydraulic Control is stable and there is time to act if a hypothetical emergency were to halt desalter pumping.

Additionally, Watermaster and IEUA continued to support the Santa Ana Water Board staff on the Basin Plan amendment to update the commitments and requirements for the Maximum Benefit SNMP.



ENGAGING, ADVISING, AND SUPPORTING OUR STAKEHOLDERS

CHINO BASIN DAY SUPPORTS COLLABORATIVE BASIN MANAGEMENT AND REGULATION

IEUA hosted “Chino Basin Day” at their headquarters this year. This annual meeting provides a venue for the Santa Ana Water Board, IEUA, the Chino Desalter Authority (CDA), and Watermaster to share information on water management and regulations in the Basin and discuss ways to collaborate effectively. Watermaster, CDA, and IEUA made presentations and led discussions on water quality projects and programs, Maximum Benefit SNMP updates, and the new Chino Creek monitoring plan. Participants also toured the IEUA water quality laboratory.

WATERMASTER ACADEMY EMPOWERS THE PARTIES

The Chino Basin Watermaster Academy, launched in 2023, supports the Parties with informative, open-ended workshops before each monthly Board meeting. The Academy is designed to help directors and Parties better understand the issues, agreements, and solutions that inform Basin management work. The sessions are casual and cover topics ranging from the historical context of the Basin—such as the 1978 Judgment and the OBMP—to current activities, to practical tools like Robert’s Rules of Order. Feedback has been positive, with one director describing the Academy as “exceptionally valuable.... It makes me a better director.” Watermaster Academy is open to all Basin stakeholders.

TRACING THE FLOW OF WATER THROUGH THE BASIN WITH THE BOARD AND THE JUDGE OVERSEEING THE JUDGMENT

Judge Ochoa tours the Basin. In June 2022, Judge Ochoa was appointed to oversee the Judgment that governs the Basin. In September 2023, Watermaster staff took the judge on a daylong tour following the flow of water from the mountains to the Prado Basin, to familiarize him with the Basin and its water facilities.

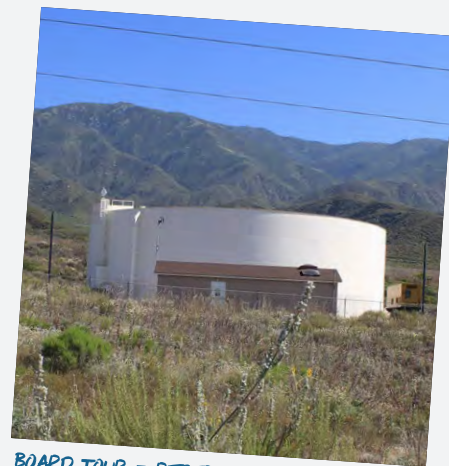
In June 2024, the Board reprised this tour. In 2024, interested Board members were given the opportunity to go on the same tour the judge took. Thirteen Board members and staff participated in order to better understand water management in the Basin.



BOARD TOUR - THE CHINO II DESALTER



BOARD TOUR - AGUA DE LEJOS TREATMENT PLANT



BOARD TOUR - RESERVOIR LOCATED IN THE ETIWANDA PRESERVE

STUDY DEMONSTRATES RESPONSIBLE USE OF STAKEHOLDER FUNDING

Watermaster engages specialized engineering consultants to fulfill its commitments to the Court and regulatory bodies. To ensure responsible use of stakeholder resources, Watermaster commissioned a rate and value study from a leading business performance advisory firm. The study found that the consultants' rates are competitive and that their experience and accumulated knowledge provide close to \$4 million in value.

WATERMASTER BOARD RECOMMENDED FOR REAPPOINTMENT

In accordance with the 1998 Court Order, the Advisory Committee is responsible for recommending the appointment and reappointment of the Watermaster Board to the Court. In November 2023, as the 2019-2024 term was nearing its end, the Advisory Committee approved a five-year reappointment for 2024-2029, which the Court approved.

WATERMASTER PARTNERS TO COST-EFFECTIVELY PROTECT CHINO CREEK REACH 1B

In 2023, Chino Creek Reach 1B, which receives recycled water from IEUA, was initially recommended for the State's "impaired" list in the draft Integrated Report prepared by the State Board in collaboration with the State's Regional Boards. If enacted, this classification could have led to stricter regulations and intensive water quality improvement requirements that would impact recycled water discharge permits for IEUA and compliance for the IEUA and Watermaster's recycled water recharge program.

IEUA and Watermaster worked with the Santa Ana Water Board to support a cost-effective approach to protect water quality in Chino Creek. Without more data, the State could have listed Chino Creek Reach 1B as impaired and required a costly and intensive total maximum daily load (TMDL) program. To address this, the Santa Ana Water Board suggested developing a monitoring program to collect data to better understand water quality along Chino Creek, reducing the risk of a future "impaired" listing caused by limited data. The State's final Integrated Report in January 2024 recategorized Chino Creek Reach 1B as needing more data, and the limited data available indicate that the site may be impaired. IEUA and Watermaster presented a draft monitoring plan to the Santa Ana Water Board in June 2024, and monitoring will begin in the 2024-25 fiscal year.



BOARD TOUR - DESALTER II FACILITY



WATER LEVEL MONITORING



BOARD TOUR - WATER FACILITIES AUTHORITY TREATMENT PLANT

Watermaster Board

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , Vice-Chair	Crops
Alternate: Bob Feenstra	Dairy
Jimmy Medrano	State of CA
Alternates: Lewis Callahan, Diana Frederick	State of CA

Non-Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Bob Bowcock , Secretary/Treasurer	CalMat Co.
Alternate: Brian Geye	California Speedway Corporation

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
James Curatalo , Chair	Cucamonga Valley Water District
Alternate: Jimmie Moffatt	
Scott Burton	City of Ontario
Alternate: Manny Martinez	
Bill Velto	City of Upland
Alternate: Kati Parker	

Municipal Water District Representatives

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

Staff

Todd Corbin	General Manager
Anna Nelson , CAP, OM, TA	Director of Administration
Edgar Tellez Foster , PhD	Water Resources Management & Planning Director
Frank Yoo	Data Services & Judgment Reporting Manager
Justin Nakano , MPA	Water Resources Technical Manager
Ruby Favela Quintero	Administrative Assistant
Alonso Jurado	Water Resource Associate
Jordan Garcia	Senior Field Operation Specialist
Erik Vides	Field Operation Specialist
Daniela Uriarte	Sr. Accountant

The representatives and their alternates shown on this page reflect the governance and membership in December 2024. Changes made during the calendar year are tracked by Watermaster and are available upon request.

Advisory Committee

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , Chair	Crops
Bob Feenstra, Ron LaBrucherie, Jr.	Crops
Alternate to any Crops Seat:	
Gino Filippi, Ruben Llamas, Paul Hofer	Crops
Nathan deBoom, Henry DeHaan,	Dairy
Robert Feenstra John Huitsing, Ron Pietersma	
Alternate: Geoffrey Vanden Heuvel	
Jimmy Medrano	State of California-CIM
Alternates to any State Seat:	
Carol Boyd, Lewis Callahan,	State of California-CIM
Diana Frederick	
Noah Golden-Krasner, Gregor Larabee	State of California-DOJ

Non-Agricultural Pool Representatives

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

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Courtney Jones , Vice-Chair	City of Ontario
Alternate: Chad Nishida	
Hye Jin Lee	City of Chino
Alternates: Natalie Avila, Keith Lemieux, Ben Orosco	
Ron Craig	City of Chino Hills
Alternate: Mark Wiley	
John Bosler	Cucamonga Valley Water District
Alternates: Amanda Coker, Eduardo Espinoza	
Marty Zvirbulis	Fontana Union Water Company
Alternates: Justin Castruita, Megan Sims, Eric Tarango	
Cris Fealy	Fontana Water Company
Alternates: Justin Castruita, Megan Sims, Eric Tarango	
Chris Berch ,	Jurupa Community Services District
Alternates: Jesse Pompa, Bryan Smith	
Justin Scott-Coe	Monte Vista Water District
Alternate: Stephanie Reimer	
Chris Diggs	City of Pomona
Alternates: Melissa Cansino, Nichole Horton	
Brian Lee	San Antonio Water Company
Alternate: Teri Layton	
John Lopez	Santa Ana River Water Company
Alternate: Alyssa Coronado	
Nicole deMoet	City of Upland
Alternate: Norberto Ferreira	

Agricultural Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Bob Feenstra , Chair	Dairy
Jeff Pierson , Vice-Chair	Crops
Ron LaBrucherie, Jr.	Crops
Ruben Llamas	Crops
Alternates to any Crop Seat: Gino Filippi, Paul Hofer	Crops
Nathan deBoom	Dairy
Henry DeHaan	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Alternate to any Dairy Seat: Geoffrey Vanden Heuvel	Dairy
Christen Miller	County of San Bernardino
Alternate: Trevor Leja	
Tariq Awan, Imelda Cadigal, Jimmy Medrano	State of California-CDCR
Alternate to any State of California Seat: Diana Frederick	State of California-CIM
Carol Boyd, Lewis Callahan, Noah Golden-Krasner, Gregor Larabee	State of California-DOJ

Non-Agricultural Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Brian Geye , Chair	California Speedway Corporation
Bob Bowcock , Vice-Chair	CalMat Co.
Alternate: Kevin Sage	
William Urena	9W Halo Western OpCo L.P.
Alternate: Adrian Gomez	
Sam Rubenstein	ANG II (Multi) LLC
Kathleen Brundage	California Steel Industries, Inc.
Alex Padilla	General Electric Company
Alternate: Dawn-Varacchi-Ives	
Natalie Costaglio	Hamner Park Associates
Alternate: Michael Adler	A California Limited Partnership
Jose Galindo	Linde, Inc.
Alternate: Jose Ventura	
Justin Scott-Coe	Monte Vista Water District (Non-Ag)
Alternate: Stephanie Reimer	
Alexis Mascarinas	City of Ontario (Non-Ag)
Alternates: Chad Nishida	
Steve Riboli	Riboli Family and San Antonio Winery, Inc.
Greg Zarco	County of San Bernardino (Non-Ag)
Alternate: Maureen Snelgrove	
Hakim Hviaanca	Space Center Mira Loma, Inc.
Ashley Zapp	TAMCO
Alternates: Brad Bredeesen, Alberto Mendoza	
—	West Venture Development Company

Appropriative Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Chris Diggs , Chair	City of Pomona
Alternates: Melissa Cansino, Nichole Horton	
Chris Berch , Vice-Chair	Jurupa Community Services District
Alternates: Bryan Smith, Jesse Pompa	
Kevin Sage	Blue Triton Brands, Inc., NCL. Co. LLC
Alternate: Bob Bowcock	
Kevin Sage	CalMat Co.
Alternate: Bob Bowcock	
Hye Jin Lee	City of Chino
Alternates: Ben Orosco, Keith Lemieux, Natalie Avila	
Ron Craig	City of Chino Hills
Alternate: Mark Wiley	
Amanda Coker	Cucamonga Valley Water District
Alternates: John Bosler, Eduardo Espinoza	
Gia Kim	City of Fontana
Alternate: Armando Martinez	
Marty Zvirbulis	Fontana Union Water Company
Alternates: Justin Castruita	
Megan Sims, Eric Tarango	
Ben Lewis	Golden State Water Company
Alternate: Toby Moore	
Steven Andrews	Marygold Mutual Water Company
Alternate: Justin Brokaw	
Justin Scott-Coe	Monte Vista Irrigation Company
Alternate: Stephanie Reimer	
Justin Scott-Coe	Monte Vista Water District
Alternate: Stephanie Reimer	
Geoffrey Kamansky	Niagara Bottling, LLC
Alternate: Cassandra Hooks	
Marty Zvirbulis	Nicholson Family Trust
Alternates: Justin Castruita	
Megan Sims, Eric Tarango	
Chad Blais	City of Norco
Alternate: Sam Nelson	
Courtney Jones	City of Ontario
Alternate: Chad Nishida	
Brian Lee	San Antonio Water Company
Alternate: Teri Layton	
Greg Zarco	County of San Bernardino ^a
Alternate: Maureen Snelgrove	
John Lopez	Santa Ana River Water Company ^a
Alternate: Alyssa Coronado	
Nicole deMoet	City of Upland
Alternates: Norberto Ferreira	
Nicole deMoet	West End Consolidated Water Co.
Alternate: Norberto Ferreira	
John Thiel	West Valley Water District
Alternate: Joanne Chan	

^a Minor Producer.

2024 BOARD OF DIRECTORS



James Curatalo, Chair



Jeff Pierson, Vice-Chair



Bob Kuhn, Secretary/Treasurer



Bob Bowcock, Member



Scott Burton, Member



Steve Elie, Member



Mike Gardner, Member



Jimmy Medrano, Member



Bill Velto, Member

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COURT HEARINGS AND ORDERS FISCAL YEAR 2023-24

During the fiscal year 2023-24, several hearings were held relating to administration of the Judgment and implementation of the Optimum Basin Management Program (OBMP). Hearings and orders were as follows:

Hearing/Order Date	Primary Subject Matter
June 13, 2024	<ul style="list-style-type: none"> Order Granting Motion for Court to Receive and File 46th Annual Report
May 31, 2024	<ul style="list-style-type: none"> Order Granting Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2023-2
May 31, 2024 Hearing	<ul style="list-style-type: none"> Chino Basin Watermaster's Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2023-2 Chino Basin Watermaster's Motion for Court to Receive and File 46th Annual Report
February 2, 2024	<ul style="list-style-type: none"> Order Granting Chino Basin Watermaster's Motion for Court to Re-Appoint Nine-Member Watermaster Board Order Granting Chino Basin Watermaster's Motion for Court to Receive and File the 2022/2023 Annual Report of the Ground-Level Monitoring Program
February 2, 2024 Hearing	<ul style="list-style-type: none"> Chino Basin Watermaster's Motion for Court to Re-Appoint Nine-Member Watermaster Board Chino Basin Watermaster's Motion for Court to Receive and File the 2022/2023 Annual Report of the Ground-Level Monitoring Program
December 6, 2023	<ul style="list-style-type: none"> Order Granting Chino Basin Watermaster's Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2023-1 Order Approving Chino Basin Watermaster's 2023 Recharge Master Plan Update
December 1, 2023 Hearing	<ul style="list-style-type: none"> Chino Basin Watermaster's Motion for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2023-1 Chino Basin Watermaster's Motion for Court Approval of 2023 Recharge Master Plan Update
September 29, 2023	<ul style="list-style-type: none"> Chino Basin Site Visit by the Court
August 18, 2023	<ul style="list-style-type: none"> Order Denying City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve FY 2022/2023 Assessment Package
August 4, 2023	<ul style="list-style-type: none"> Order Granting Chino Basin Watermaster's Motion for Site Visit by the Court

August 4, 2023 Hearing

- Chino Basin Watermaster's Motion for Site Visit by the Court
 - City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve FY 2022/2023 Assessment Package
 - Request for Judicial Notice in Support of City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve FY 2022/2023 Assessment Package
 - Request for Judicial Notice in Support of IEUA's Opposition to City of Ontario's Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve FY 2022/2023 Assessment Package
 - Request for Judicial Notice in Support of City of Ontario's Combined Reply to Oppositions to Motion Challenging Watermaster's November 17, 2022 Actions/Decision to Approve FY 2022/2023 Assessment Package
-

RESOLUTIONS FISCAL YEAR 2023-2024

Resolution	Adopted	Summary of Resolution
2024-02	March 28, 2024	<p><i>Resolution for Paying and Reporting the Value of Employer Paid Member Contribution</i></p> <ul style="list-style-type: none"> • Watermaster elects to pay and report the value of Employer Paid Member Contributions (EPMC) on the following conditions: <ul style="list-style-type: none"> ○ This benefit shall apply to all employees of Exempt Classic - Executive Management employees. ○ This benefit shall consist of paying 8% of the normal contributions as EPMC, and reporting the same percent (value) of compensation earnable** (excluding Government Code Section 20636(c)(4)) as additional compensation. ○ The effective date of this Resolution shall be April 15, 2024.
2024-01	January 25, 2024	<p><i>Establishing A Watermaster Investment Policy</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster 2024 Investment Policy is adopted. • The authority to invest and reinvest funds of Watermaster is hereby delegated to the Watermaster General Manager (and his/her designees) subject to the provisions of said Investment Policy and the ongoing review and control of Watermaster and the Watermaster Advisory Committee. • This resolution shall take effect from and after its date of adoption and Resolution 2023-01 is rescinded in its entirety.
2023-07	November 16, 2023	<p><i>Levying Administrative, Replenishment, and Special Project Assessments for Fiscal Year 2023-2024</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster levies the respective assessments for each pool effective November 16, 2023 as shown on Exhibit "A". • Pursuant to the Judgment, each party has thirty (30) days from the date of invoice to remit the amount of payment for assessments due. After that date, interest will accrue on that portion which was due as provided for in Section 55 (c) of the Restated Judgment.
2023-06	September 28, 2023	<p><i>Regarding The Adoption Of The 2023 Recharge Master Plan Update</i></p> <ul style="list-style-type: none"> • The 2023 RMPU is based on sound technical analysis and adequately updates the 2018 RMPU in light of changed economic, legislative, and hydrologic conditions within the State of California and in satisfaction of the Peace II Agreement and the Court's Orders. • Based upon the 2023 RMPU, there exists sufficient recharge capacity to meet future replenishment obligations identified in the 2023 RMPU through 2045. If Basin Re-Operation were terminated prior to 2030, Watermaster would be able to increase its replenishment activity in order to maintain hydrologic balance within the Basin, in compliance with the Recharge Master Plan. • Watermaster adopts the 2023 RMPU as the guidance document for the further development of the recharge facilities within the Basin. • Pursuant to the Peace II Agreement Section 8.1, Watermaster and IEUA will update the Recharge Master Plan not less frequently than once every five years. The Plan will next be updated no later than 2028.

2023-05

August 24, 2023

Authorizing Investment of Monies in the Local Agency Investment Fund

- The Board of Directors does hereby authorize the deposit and withdrawal of Chino Basin Watermaster monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that record.
 - The following Chino Basin Watermaster officers and designated employees or their successors in office/position shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund.
 - James Curatalo, Board Chair
 - Jefferey Pierson, Board Vice-Chair
 - Bob Kuhn, Board Secretary/Treasurer
 - Peter Kavounas, General Manager
 - Anna Nelson, Director of Administration
-

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**INTERVENTIONS AFTER JUDGMENT
PRODUCTION YEAR 2023-24¹**

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

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

¹ Production Year is July 1 to June 30.

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

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**WATERMASTER'S "NOTICE OF INTENT" TO
CHANGE THE OPERATING SAFE YIELD OF THE
CHINO GROUNDWATER BASIN**

PLEASE TAKE NOTICE that on this 25th day of January 2024, the Chino Basin Watermaster hereby adopts this "**Notice of Intent**" to change the Operating Safe Yield of the Chino Groundwater Basin pursuant to the Judgment entered in Chino Basin Municipal Water District v. City of Chino, et al., San Bernardino Superior Court, Case No. RCVRS 51010 (formerly Case No. 164327) as Restated (Exhibit "I", Paragraph 3.(b), Page 73).

Approved by:

**CHINO BASIN WATERMASTER
BOARD OF DIRECTORS CHAIR**

Signature: /s/ James V. Curatalo

Attest:

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

APPROPRIATIVE RIGHTS

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

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

As of June 30, 2024

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

DISPOSITION OF ORIGINAL APPROPRIATIVE RIGHTS¹

Original Party and Quantities	Current Party(s) as of June 30, 2024 and Original Quantities ³
City of Chino (3,670.067 AF)	City of Chino (3,670.067 AF)
City of Norco (201.545 AF)	City of Norco (201.545 AF)
City of Ontario (11,373.816 AF)	City of Ontario (11,373.816 AF)
City of Pomona (11,215.852 AF)	City of Pomona (11,215.852 AF)
City of Upland (2,852.401 AF)	City of Upland (2,852.401 AF)
Cucamonga County Water District (3,084.786 AF)	Cucamonga Valley Water District (3,084.786 AF)
Jurupa Community Services District (768.655 AF)	Jurupa Community Services District (768.655 AF)
Monte Vista County Water District (4,148.344 AF)	Monte Vista Water District (4,148.344 AF)
West San Bernardino County Water District (644.317 AF)	West Valley Water District (644.317 AF)
Etiwanda Water Company (534.668 AF)	Cucamonga Valley Water District (534.668 AF)
Feldspar Gardens Mutual Water Company (47.549 AF)	Jurupa Community Services District (47.549 AF)
Fontana Union Water Company (6,396.736 AF)	Fontana Union Water Company (6,391.736 AF); Fontana Water Company (1.000 AF); Nicholson Family Trust (4.00 AF)
Marygold Mutual Water Company (655.317 AF)	Marygold Mutual Water Company (655.317 AF)
Mira Loma Water Company (776.940 AF)	Jurupa Community Services District (776.940 AF)
Monte Vista Irrigation Company (676.759 AF)	Monte Vista Irrigation Company (676.759 AF)
Mutual Water Company of Glen Avon Heights (467.974 AF)	Jurupa Community Services District (467.974 AF)
Park Water Company (164.369 AF)	City of Chino/City of Chino Hills/Monte Vista Water District (164.369 AF) ²
Pomona Valley Water Company (2,162.553 AF)	City of Chino/City of Chino Hills/Monte Vista Water District (2,162.553 AF) ²
San Antonio Water Company (1,506.888 AF)	San Antonio Water Company (1,506.888 AF)
Santa Ana River Water Company (1,301.374 AF)	Santa Ana River Water Company (1,301.374 AF)
Southern California Water Company (1,235.376 AF)	Golden State Water Company (411.476 AF); City of Chino/City of Chino Hills/Monte Vista Water District (823.900 AF) ²
West End Consolidated Water Company (947.714 AF)	West End Consolidated Water Company (947.714 AF)

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

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

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

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

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

**NON-AGRICULTURAL RIGHTS¹
(AS OF JUNE 30, 2024)**

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

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

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

**DISPOSITION OF ORIGINAL
NON-AGRICULTURAL RIGHTS¹**

Original Party and Quantities	Current Party(s) and Quantities as of June 30, 2024
Ameron Steel Producers (97.858 AF)	TAMCO (42.619 AF), City of Ontario (Non-Ag) (55.239 AF)
Carlsberg Mobile Home Properties, Ltd '73 (464.240 AF)	Hamner Park Associates, a California Limited Partnership (464.240 AF)
Conrock Company (317.844 AF)	City of Ontario (Non-Ag) (317.844 AF)
County of San Bernardino (133.870 AF)	County of San Bernardino (Non-Ag) (133.870 AF)
Kaiser Steel Corporation (2930.274 AF)	California Speedway Corporation (1000.000 AF), California Steel Industries, Inc. (1615.137 AF), City of Ontario (Non-Ag) (265.137 AF), Monte Vista Water District (Non-Ag) (50.000 AF)
Red Star Fertilizer (15.657 AF)	West Venture Development Company (Pending Court Disposition) (15.657 AF)
Southern California Edison Co. (982.499 AF)	City of Ontario (Non-Ag) (982.499 AF)
Southern Service Co. dba Blue Seal Linen (18.789 AF)	9W Halo Western OpCo L.P. (18.789 AF)
Space Center, Mira Loma (104.121 AF)	Space Center Mira Loma, Inc. (104.121 AF)
Sunkist Growers, Inc. (1,873.402 AF)	City of Ontario (Non-Ag) (1,873.402 AF)
Union Carbide Corporation (427.446 AF)	City of Ontario (Non-Ag) (426.446 AF), Linde Inc. (1.000 AF)

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

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

Production Year	Calculation of Water Rights Available for Reallocation due to Ag Pool Underproduction of Safe Yield ⁵		Claims to Underproduced Ag Pool Safe Yield			Rights Available for Reallocation less Claimed Rights ^{9,11} <i>F = B - E</i>	Total Reallocation of Unproduced Ag Pool Safe Yield ¹⁰ <i>G = B</i>
	Assessable Ag Pool Production <i>A</i>	Water Rights Available for Reallocation <i>B</i>	Claims Resulting from Land Use Conversions ⁶ <i>C</i>	Early Transfer Claims ^{5,8,11} <i>D</i>	Total Claims <i>E = C + D</i>		
83-84 ²	59,033	n/a ⁵	593	n/a	593	n/a	26,355
84-85	55,543	n/a	593	n/a	593	n/a	19,136
85-86	52,061	n/a	811	n/a	811	n/a	21,902
86-87	59,847	n/a	811	n/a	811	n/a	37,159
87-88	57,865	n/a	4,056	n/a	4,056	n/a	78,489
88-89 ³	46,762	24,935	811	n/a	811	24,124	24,935
89-90	48,420	36,038	811	n/a	811	35,227	36,038
90-91	48,085	34,380	811	n/a	811	33,569	34,380
91-92	44,682	34,715	811	n/a	811	33,904	34,715
92-93	44,092	38,118	811	n/a	811	37,307	38,118
93-94	44,298	38,708	811	n/a	811	37,897	38,708
94-95	55,022	38,502	3,652	n/a	3,652	34,850	38,502
95-96	43,639	27,778	11,711	n/a	11,711	16,067	27,778
96-97	44,809	39,161	12,620	n/a	12,620	26,541	39,161
97-98	43,345	37,991	14,426	n/a	14,426	23,565	37,991
98-99	47,538	39,455	17,022	n/a	17,022	22,433	39,455
99-00 ⁴	44,401	38,399	10,471	32,800	43,271	-4,872	38,399
00-01	39,954	42,846	13,920	32,800	46,720	-3,874	42,846
01-02	39,495	43,306	14,133	32,800	46,933	-3,627	43,306
02-03	37,457	45,343	16,480	32,800	49,280	-3,937	45,343
03-04	41,978	40,822	17,510	32,800	50,310	-9,488	40,822
04-05	34,450	48,350	19,013	32,800	51,813	-3,464	48,350
05-06	33,900	48,900	20,370	32,800	53,170	-4,270	48,900
06-07	37,295	45,505	22,158	32,800	54,958	-9,454	45,505
07-08	30,910	51,890	22,461	32,800	55,261	-3,371	51,890
08-09	32,143	50,657	22,730	32,800	55,530	-4,873	50,657
09-10	31,855	50,945	22,943	32,800	55,743	-4,798	50,945
10-11	31,342	51,458	23,033	32,800	55,833	-4,375	51,458
11-12	34,353	48,447	23,237	32,800	56,037	-7,590	48,447
12-13	34,458	48,342	23,773	32,800	56,573	-8,231	48,342
13-14	33,639	49,161	26,162	32,800	58,962	-9,801	49,161
14-15	28,521	54,279	26,768	22,511	49,279	5,000	54,279
15-16	26,167	56,633	27,450	24,183	51,633	5,000	56,633
16-17	26,863	55,937	28,296	22,642	50,937	5,000	55,937
17-18	28,461	54,339	29,031	20,308	49,339	5,000	54,339
18-19	21,786	61,014	29,972	26,042	56,014	5,000	61,014
19-20	21,841	60,959	30,997	24,962	55,959	5,000	60,959
20-21	21,485	61,315	31,717	20,599	52,315	9,000	61,315
21-22	21,304	61,496	32,898	19,598	52,496	9,000	61,496
22-23	17,082	65,718	33,726	22,992	56,718	9,000	65,718
23-24	17,717	65,083	34,596	21,487	56,083	9,000	65,083

¹ Source: Watermaster Annual Reports and Assessment Packages.

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

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

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

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

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

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

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

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

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

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

Production Year	Appropriative Pool ¹³	Agricultural Pool ¹³	Non-Agricultural Pool ¹³	Chino Basin Desalters ¹⁴	Department of Toxic Substances Control ¹⁵	Total Production ¹⁶
77-78	62,408	91,714	10,102 ¹	-	-	164,224
78-79	61,372	81,479	7,263	-	-	150,114
79-80	65,371	70,050	7,541	-	-	142,961
80-81	71,443	67,726	5,777	-	-	144,945
81-82	66,844	64,032	5,801	-	-	136,676
82-83	63,557	56,858	2,448	-	-	122,864
83-84	70,544	60,076	3,258	-	-	133,877
84-85	76,903	54,248	2,446	-	-	133,598
85-86	80,885	50,611	3,255	-	-	134,751
86-87	84,662	57,964	2,696	-	-	145,322
87-88	91,579 ²	55,949	3,018	-	-	150,545
88-89	93,617 ³	45,683	3,692	-	-	142,992
89-90	101,344 ⁴	47,358	4,927	-	-	153,629
90-91	86,513 ⁵	47,011	5,479	-	-	139,003
91-92	91,736 ⁶	43,456	4,900	-	-	140,092
92-93	86,584 ⁷	44,300	5,226	-	-	136,110
93-94	80,934 ⁸	44,492	4,322	-	45	129,793
94-95	93,608 ⁹	55,415	4,091	-	45	153,159
95-96	103,729 ¹⁰	43,639	3,240	-	60	150,668
96-97	112,205	44,923	3,779	-	76	160,983
97-98	99,810 ¹¹	43,370	3,274 ¹²	-	83	146,537
98-99	111,048	47,792	3,734	-	81	162,655
99-00	128,892	44,242	5,605	-	82	178,821
00-01	116,204	39,285	5,991	7,989	100	169,570
01-02	123,531	38,196	4,150	9,458	81	175,416
02-03	121,748	35,168	3,979	10,439	79	171,413
03-04	125,320	38,192	2,057	10,605	79	176,253
04-05	118,030	31,505	2,246	9,854	81	161,715
05-06	107,249	30,253	2,641	16,542	80	156,765
06-07	119,438	29,653	3,251	27,077	79	179,498
07-08	120,650	23,539	3,421	30,121	81	177,813
08-09	134,119	23,277	2,420	29,012	83	188,910
09-10	117,299	21,043	2,039	28,857	85	169,323
10-11	99,172	21,030	1,986	29,043	87	151,319
11-12	93,615	22,319 ¹⁷	3,162	28,411	89	147,595
12-13	109,294	23,718 ¹⁷	3,686	27,098	87	163,883
13-14	113,976	21,796 ¹⁷	3,834	29,282	85	168,973
14-15	97,842	17,118 ¹⁷	3,371	30,022	84	148,353
15-16	100,297	17,109 ¹⁷	2,670	28,191	85	148,352
16-17	93,699	17,715 ¹⁷	3,636	28,284	104	143,438
17-18	88,740	18,827	2,919	30,088	83	140,656
18-19	83,280	15,478	3,204	31,233	80	133,275
19-20	95,418	15,722	2,350	35,630	72	149,190
20-21	105,040	14,929	2,795	40,156	77	162,998
21-22	107,529	14,077	1,767	40,566	82	164,021
22-23	74,412	11,270	2,168	39,844	72	127,766
23-24	63,444	11,030	2,493	40,337	66	117,370

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

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

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

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

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

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

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

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

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

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

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

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

¹² Does not include 216.5 AF exchanged with MWDSC.

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

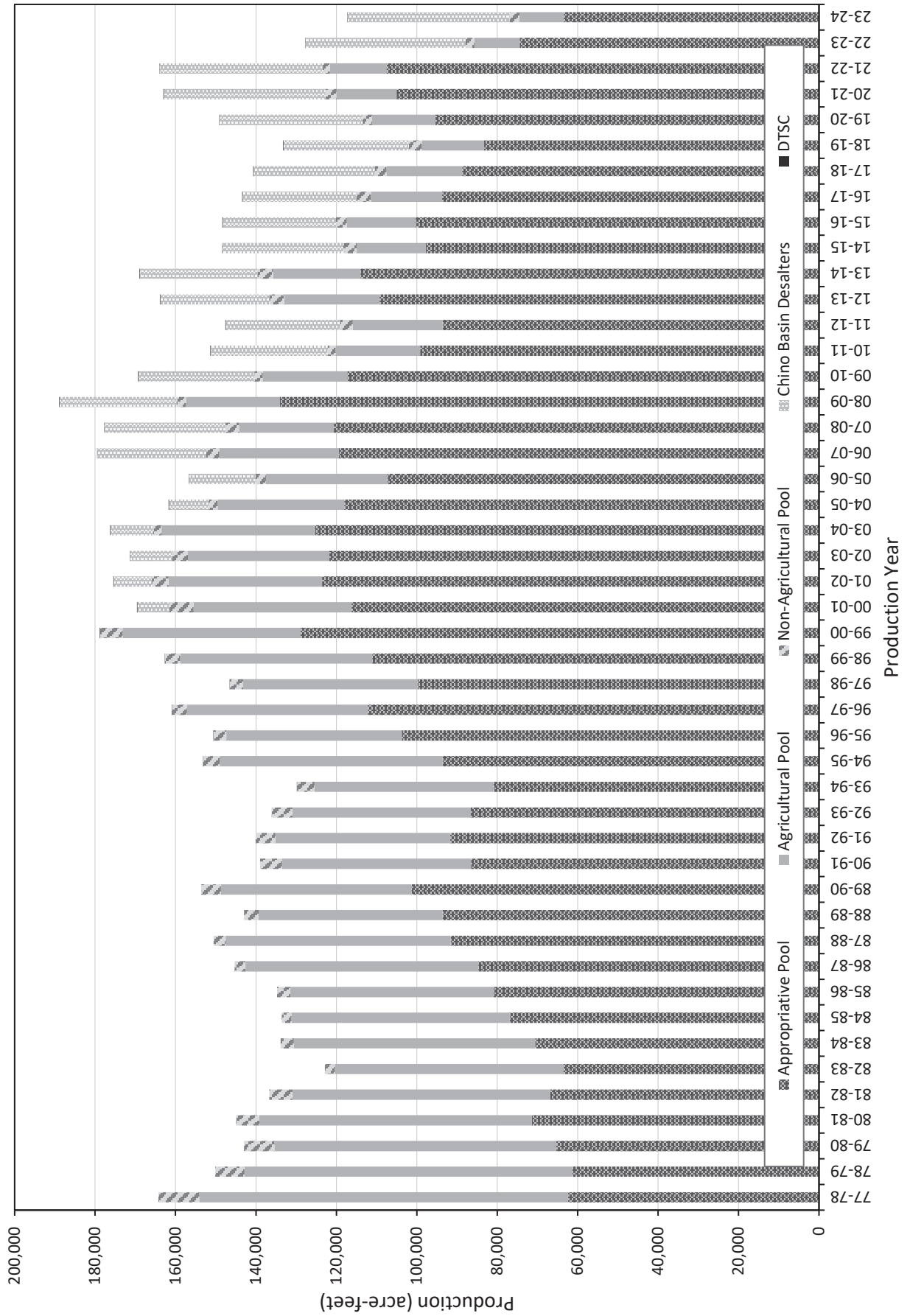
¹⁴ Production by the Chino Basin Desalters is not considered assessable production; Desalter replenishment obligation accounting is shown in the Assessment Package.

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

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

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

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



**SUMMARY OF SUPPLEMENTAL SUPPLIES
USED BY THE CHINO BASIN PARTIES¹
FISCAL YEAR 2023-24
(ACRE-FEET)**

Parties	Other Groundwater Basins	Surface Diversions	Imported Water Deliveries				Recycled Water ²	Total
			SBVMWD	MWDSC				
				IEUA	TVMWD	WMWD		
Chino, City of	-	-	-	3,156	-	-	3,971	7,127
Chino Hills, City of	-	-	-	1,500	-	-	992	2,492
Cucamonga Valley Water District ³	6,587	5,351	-	13,854	-	-	1,013	26,805
Inland Empire Utilities Agency	-	-	-	-	-	-	155	155
Fontana Water Company ⁴	11,854	12,346	-	6,175	-	-	293	30,669
Golden State Water Company ⁵	2,911	-	-	-	3,682	-	-	6,593
Jurupa Community Services District ⁶	365	-	-	-	-	-	-	365
Marygold Mutual Water Company ⁷	-	-	321	-	-	-	-	321
Monte Vista Water District	-	-	-	7,282	-	-	263	7,545
Norco, City of ⁸	4,971	-	-	-	-	-	-	4,971
Ontario, City of	-	-	-	5,992	-	-	8,881	14,873
Pomona, City of ⁹	3,047	1,080	-	-	2,038	-	1,507	7,672
San Antonio Water Company ¹⁰	2,437	8,850	-	-	-	-	-	11,287
San Bernardino, County of	-	-	-	-	-	-	211	211
Santa Ana River Water Company ¹¹	0	-	-	-	-	-	-	-
State of California, CIM ¹²	-	-	-	-	-	-	106	106
Upland, City of ¹³	3,801	4,037	-	3,363	-	-	525	11,726
West End Consolidated Water Company ¹⁴	2,093	-	-	-	-	-	-	2,093
West Valley Water District ¹⁵	10,540	6,870	1,377	-	-	-	-	18,788
Total	48,607	38,534	1,698	41,322	5,720	-	17,918	153,800

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

² Recycled water is supplied by IEUA unless stated otherwise.

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

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

⁵ Other groundwater is produced from Six Basins.

⁶ Other groundwater is produced from Riverside Basins.

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

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

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

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

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

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

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

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

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

**SUMMARY OF IMPORTED WATER DELIVERIES FROM
THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA
TO THE CHINO BASIN PARTIES FOR FISCAL YEAR 2023-24
(ACRE-FEET)¹**

Month	Water Facilities Authority - CB-12						Reliant
	Upland	MVWD	Ontario	Chino	Chino Hills ²	Sub-Total	CB-01
July	471	452	800	482	200	2,405	-
August	483	1,249	650	475	200	3,058	-
September	467	1,197	595	462	120	2,841	-
October	383	1,136	556	346	100	2,521	-
November	236	718	420	231	90	1,695	-
December	241	572	381	179	90	1,463	-
January	153	273	293	167	100	986	-
February	153	219	250	88	100	810	-
March	151	275	280	101	100	907	-
April	184	276	333	122	100	1,016	-
May	198	458	667	217	100	1,640	-
June	242	457	767	285	200	1,951	-
Total	3,363	7,282	5,992	3,156	1,500	21,293	-

Month	Fontana Water Co.	Cucamonga Valley Water District			Three Valleys MWD to Pomona	Three Valleys MWD to GSWC	Western MWD to Norco	Total
	CB-19	CB-07	CB-16	Sub-Total				
July	211	-	2,289	2,289	493	527	-	5,925
August	576	-	2,424	2,424	454	499	-	7,011
September	699	-	1,916	1,916	357	370	-	6,182
October	664	-	1,384	1,384	231	341	-	5,141
November	707	-	927	927	126	275	-	3,730
December	776	-	478	478	63	237	-	3,016
January	847	-	-	-	1	178	-	2,012
February	637	-	668	668	1	118	-	2,234
March	934	-	942	942	2	159	-	2,944
April	124	-	886	886	1	226	-	2,253
May	-	-	942	942	70	313	-	2,965
June	-	-	999	999	239	439	-	3,627
Total	6,175	-	13,854	13,854	2,038	3,682	-	47,042

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

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

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

Year	Chino Basin Extractions ²	Supplemental Supplies ³	Total
77-78	164,224	61,567	225,791
78-79	150,114	75,864	225,978
79-80	142,961	70,727	213,688
80-81	144,945	77,765	222,710
81-82	136,676	67,491	204,167
82-83	122,864	76,000	198,864
83-84	133,877	99,257	233,134
84-85	133,598	92,952	226,550
85-86	134,751	114,624	249,375
86-87	145,322	126,493	271,815
87-88	150,545	116,175	266,720
88-89	142,992	128,167	271,159
89-90	153,629	139,004	292,633
90-91	139,003	116,493	255,496
91-92	140,092	104,480	244,572
92-93	136,110	117,205	253,315
93-94	129,793	136,038	265,831
94-95	153,159	116,797	269,956
95-96	150,668	130,494	281,162
96-97	160,983	115,031	276,014
97-98	146,537	106,360	252,897
98-99	162,655	113,040	275,695
99-00	178,821	129,208	308,029
00-01	169,570	128,596	298,166
01-02	175,416	140,907	316,323
02-03	171,413	134,154	305,567
03-04	176,253	143,989	320,242
04-05	161,715	145,644	307,359
05-06	156,765	171,896	328,661
06-07	179,498	176,807	356,305
07-08	177,813	162,465	340,278
08-09	188,910	131,819	320,729
09-10	169,323	144,354	313,677
10-11	151,319	154,760	306,079
11-12	147,595	171,808	319,403
12-13	163,883	154,870	318,753
13-14	168,973	183,699	352,672
14-15	148,436	162,477 ¹	310,913
15-16	148,352	114,780 ¹	263,132
16-17	143,438	147,767 ¹	291,205
17-18	140,656	185,964 ¹	326,620
18-19	133,275	153,828 ¹	287,103
19-20	149,190	130,142 ¹	279,332
20-21	162,998	156,808 ¹	319,806
21-22	164,021	145,733 ¹	309,754
22-23	127,766	143,308 ¹	271,074
23-24	117,370	153,800 ¹	271,170

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

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

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

SUMMARY OF CONJUNCTIVE USE, REPLENISHMENT, AND CYCLIC ACTIVITIES FISCAL YEAR 2023-24 (ACRE-FEET)

Direct	DYY Holding Account Summary:												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun		Ending Bal.
Monte Vista Water District	93.1	121.0	124.5	124.0	77.2	60.5	-	-	-	-	-	-	600.3
In-Lieu	93.1	121.0	124.5	124.0	77.2	60.5	-	-	-	-	-	-	600.3
Chino Basin Watermaster	-	-	-	-	-	-	-	-	-	-	-	-	-
Chino, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Chino Hills, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Cucamonga Valley Water District	-	-	-	-	-	-	-	-	-	-	-	-	-
Fontana Water Company	-	-	-	-	-	-	-	-	-	-	-	-	-
Jurupa Community Services District	-	-	-	-	-	-	-	-	-	-	-	-	-
Monte Vista Water District	-	499.9	428.5	552.3	231.5	385.9	-	-	-	-	-	-	2,098.1
Ontario, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Pomona, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
Upland, City of	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	499.9	428.5	552.3	231.5	385.9	-	-	-	-	-	-	2,098.1
Total Storage / (Withdrawals)	93.1	620.9	553.0	676.3	308.7	446.4	-	-	-	-	-	-	2,698.4

Replenishment (and Preemptive Replenishment) Deliveries	Watermaster's Replenishment Obligations:												Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
ASR (Monte Vista Water District)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-11 (Deer Creek)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-13 (San Sevaine)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-14 (Etiwanda)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-15 (Day Creek)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-18 (Etiwanda Inter-ffe)	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-20 (West Cucamonga)	-	-	-	-	-	-	-	-	-	-	-	-	-
OC-59 (San Antonio)	-	-	-	-	-	2,433.8	-	-	-	-	177.1	-	2,610.9
In-Lieu	-	-	-	-	-	2,433.8	-	-	-	-	177.1	-	2,610.9
Service Connections	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-12	-	-	-	-	-	-	-	-	-	-	-	-	-
CB-16	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased from Parties	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased from Cyclic Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Pre-Purchased Previous Year(s)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Replenishment	-	-	-	-	-	2,433.8	-	-	-	-	177.1	-	2,610.9

**STORM AND SUPPLEMENTAL WATER RECHARGE
BY BASIN FISCAL YEAR 2023-24
(ACRE-FEET)**

	JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER		
	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC
MZ 1																		
Aquifer Storage & Recovery (ASR)																		
MVWD	0	93	0	0	121	0	0	125	0	0	124	0	0	77	0	0	0	0
Chino Hills	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Antonio Channel																		
Upland	0	541	0	93	167	0	1	172	0	0	67	0	0	350	0	29	78	0
College Heights	0	1,350	0	3	1,568	0	0	1,397	0	0	179	0	0	0	0	0	222	0
Montclair 1, 2 3 & 4	0	1,778	0	280	2,072	0	113	3,233	0	7	3,322	0	35	2,829	0	68	2,147	0
Brooks	1	0	44	58	0	0	5	0	103	2	0	126	2	0	51	33	0	80
West Cucamonga Channel																		
15th Street	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8th Street	2	0	23	116	0	7	34	13	58	37	0	73	73	0	125	92	113	38
7th Street	0	0	0	49	0	0	0	0	0	0	0	0	0	0	0	23	0	0
	3	3,762	67	599	3,927	7	153	4,940	162	45	3,692	199	110	3,256	175	245	2,560	118
MZ 2																		
Cucamonga /Deer Creek Channels																		
Turner 1 & 2	8	103	0	51	62	0	34	97	0	24	101	0	41	100	0	93	20	0
Turner 3 & 4	12	0	0	34	0	0	47	0	0	39	0	0	78	0	0	57	0	0
Day Creek Channel																		
Lower Day	2	597	0	50	533	0	16	521	0	10	511	0	14	568	0	21	442	0
Etiwanda Channel																		
Etiwanda Debris Basin	0	597	0	47	398	0	0	288	0	0	298	0	0	284	0	0	268	0
Victoria	1	0	232	119	0	82	11	0	133	12	0	243	18	0	147	47	89	34
Managed Aquifer Recharge (MAR)																		
Intex Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0
Minor Drainage																		
Grove	1	0	0	67	0	0	11	0	0	1	0	0	10	0	0	25	0	0
San Sevaine Channel																		
San Sevaine 1, 2, 3 & 4	0	850	53	185	996	193	28	1,170	261	20	1,060	329	38	1,087	141	128	614	20
San Sevaine 5	0	0	0	48	0	0	1	0	0	1	0	0	3	0	0	24	0	0
West Cucamonga Channel																		
Ely 1, 2 & 3	1	0	0	438	0	0	33	0	0	2	0	0	64	0	0	112	0	0
West Fontana Channel																		
Hickory	0	0	0	45	42	0	69	320	0	22	256	0	30	230	0	34	145	0
	24	2,147	285	1,085	2,030	275	250	2,398	395	131	2,226	573	296	2,270	289	541	1,581	55
MZ 3																		
Day Creek Channel																		
Wineville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Riverside	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DeClez Channel																		
DeClez	3	0	51	126	0	8	13	0	115	13	0	139	59	0	78	136	0	10
RP3 Cell 1, 3, & 4	0	176	649	56	169	751	0	0	762	0	0	714	0	0	438	1	0	792
RP3 Cell 2	0	0	34	0	0	13	0	0	77	0	0	92	0	0	52	16	0	41
Etiwanda Channel																		
Etiwanda Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Sevaine Channel																		
Jurupa	2	340	0	7	192	0	0	0	0	0	0	0	6	0	0	204	0	0
West Fontana Channel																		
Banana	0	0	351	60	0	220	4	0	129	0	0	144	21	0	103	40	0	48
	4	516	1,085	249	360	992	17	0	1,083	13	0	1,089	86	0	670	397	0	891
Total	31	6,424	1,438	1,932	6,318	1,275	419	7,337	1,639	189	5,918	1,860	491	5,526	1,134	1,182	4,141	1,063

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

ST = stormwater
 IMP = imported water
 RC = recycled water

JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE			TOTAL			
ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ALL
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	540	0	540
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	0	0	364	0	0	80	0	0	16	0	0	11	172	0	0	35	0	634	1,581	0	2,215
1	0	0	34	0	0	29	269	0	38	300	0	0	0	0	0	0	0	105	5,285	0	5,390
132	0	0	733	0	0	202	0	0	43	243	0	22	2,459	0	0	2,583	0	1,634	20,667	0	22,301
79	0	34	272	0	0	140	0	0	27	0	0	15	0	53	0	0	112	632	0	603	1,235
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	0	22	159	0	0	125	0	22	52	0	23	16	0	3	1	0	0	842	125	394	1,360
23	0	0	68	0	0	49	0	0	22	0	0	24	0	0	0	0	0	256	0	0	256
410	0	56	1,628	0	0	624	269	22	198	543	23	88	2,631	55	1	2,618	112	4,103	28,197	997	33,297
83	0	55	160	0	54	228	0	38	69	0	91	3	0	156	4	0	148	797	482	542	1,821
57	0	0	199	0	0	44	0	0	23	0	0	8	0	0	9	0	0	607	0	0	607
38	138	0	364	0	0	97	134	0	69	0	0	13	0	0	1	0	0	693	3,445	0	4,138
0	78	0	199	0	0	191	0	0	150	43	0	44	238	0	1	329	0	632	2,821	0	3,453
92	0	30	213	0	12	224	0	18	46	0	105	17	0	166	1	0	165	801	89	1,369	2,259
	37	0	0	0	0	0	40	0	0	18	0	0	30	0	0	113	0	0	241	0	241
56	0	0	103	0	0	62	0	0	17	0	0	4	0	0	2	0	0	358	0	0	358
87	73	152	463	0	112	366	0	126	98	29	162	60	477	133	9	355	107	1,482	6,711	1,790	9,983
54	0	0	323	0	0	143	0	0	0	0	0	1	0	0	0	0	0	598	0	0	598
259	0	0	527	0	0	457	0	0	78	0	0	19	0	0	3	0	65	1,993	0	65	2,058
48	0	52	128	0	0	129	0	63	8	0	85	18	0	230	0	0	204	531	994	635	2,159
774	326	288	2,679	0	177	1,940	174	245	558	90	444	186	745	685	29	797	690	8,492	14,782	4,400	27,674
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	0	0	178	0	0	191	0	18	54	0	47	5	0	0	2	0	0	929	0	465	1,394
90	0	379	315	0	51	183	0	93	46	0	263	33	20	456	0	22	409	725	387	5,757	6,869
39	0	0	68	0	0	43	0	12	0	0	31	14	0	0	12	0	0	192	0	353	545
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	0	0	223	0	0	330	0	0	54	0	0	2	15	0	0	18	0	946	564	0	1,511
42	0	29	73	0	0	72	0	54	28	0	134	0	0	99	0	0	88	340	0	1,397	1,737
441	0	408	857	0	51	819	0	177	182	0	476	54	35	554	14	40	497	3,133	951	7,972	12,056
1,625	327	752	5,164	0	228	3,383	443	444	938	633	943	328	3,410	1,295	45	3,455	1,299	15,727	43,930	13,369	73,026

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CHINO BASIN WATERMASTER

APPROVED

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

NOVEMBER 21, 2024



Chino Basin Watermaster Assessment Package

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

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

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
<hr/>	
Safe Yield Reduction (Backfill)	(9,000.0)
Total Conversions	(34,596.4)
	(43,596.4)
<hr/>	
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 Year 2024-2025 (Production Year 2023-2024)
Assessment Fee Summary

	AF Production	Non-Agricultural Pool		Replenishment Assessments		CURO Adjmnt	RTS Charges	Other Adjmnts	Total Assmnts Due
		\$42.91 AF/Admin	\$74.14 AF/OBMP	AF Over Annual Right	\$920.00 Per AF				
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
TAMCO	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
	2A	2B	2C	2D	2E	2F	2G	2H	2I

Notes:



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

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
TAMCO	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
	3A	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 during the fiscal year.



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

	<i>Percent of Safe Yield</i>	<i>Carryover Beginning Balance</i>	<i>Prior Year Adjustments</i>	<i>Assigned Share of Safe Yield (AF)</i>
9W Halo Western OpCo L.P.	0.256%	0.0	0.0	18.8
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	0.0	1,000.0
California Steel Industries, Inc.	21.974%	1,615.1	0.0	1,615.1
CalMat Co.	0.000%	0.0	0.0	0.0
CCG Ontario, LLC	0.000%	0.0	0.0	0.0
City of Ontario (Non-Ag)	53.338%	0.0	0.0	3,920.6
County of San Bernardino (Non-Ag)	1.821%	133.9	0.0	133.9
General Electric Company	0.000%	0.0	0.0	0.0
Hamner Park Associates, a California Limited Partnership	6.316%	464.2	0.0	464.2
Linde Inc.	0.014%	1.0	0.0	1.0
Monte Vista Water District (Non-Ag)	0.680%	50.0	0.0	50.0
Riboli Family and San Antonio Winery, Inc.	0.000%	0.0	0.0	0.0
Space Center Mira Loma, Inc.	1.417%	0.0	0.0	104.1
TAMCO	0.579%	42.6	0.0	42.6
West Venture Development Company	0.000%	0.0	0.0	0.0
	100.00%	3,306.9	0.0	7,350.3
	4A	4B	4C	4D

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"

POOL 2

Water Transaction Activity	Other Adjustments	Annual Production Right	Actual Fiscal Year Production	Net Over Production	Under Production Balances		
					Total Under-Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account
(1.9)	0.0	16.9	37.5	20.6	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(100.0)	0.0	1,900.0	29.2	0.0	1,870.8	1,000.0	870.8
(161.5)	0.0	3,068.8	1,221.2	0.0	1,847.6	1,615.1	232.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(2,854.3)	0.0	1,066.3	1,066.3	0.0	0.0	0.0	0.0
(13.4)	0.0	254.4	71.3	0.0	183.0	133.9	49.2
0.0	0.0	0.0	1.2	1.2	0.0	0.0	0.0
(46.4)	0.0	882.1	335.2	0.0	546.9	464.2	82.6
(0.1)	0.0	1.9	0.0	0.0	1.9	1.0	0.9
(5.0)	0.0	95.0	22.5	0.0	72.5	50.0	22.5
0.0	0.0	0.0	0.7	0.7	0.0	0.0	0.0
(10.4)	0.0	93.7	93.7	0.0	0.0	0.0	0.0
(4.3)	0.0	81.0	0.0	0.0	81.0	42.6	38.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(3,197.2)	0.0	7,460.0	2,878.8	22.5	4,603.7	3,306.9	1,296.8
4E	4F	4G	4H	4I	4J	4K	4L

Section 10 Form A.

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

Local Storage Accounts Summary

	Local Excess Carry Over Storage Account (ECO)					Local Supplemental Storage Account				Combined
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Under-Production	Ending Balance	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Ending Balance	Ending Balance
9W Halo Western OpCo L.P.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
ANG II (Multi) LLC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	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
TAMCO	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
	5A	5B	5C	5D	5E	5F	5G	5H	5I	5J

Notes:



Assessment Year 2024-2025 (Production Year 2023-2024)
Water Transaction Summary

	Percent of Safe Yield	Assigned Share of Safe Yield (AF)	Water Transactions			Total Water Transactions
			10% of Operating Safe Yield ("Haircut")	Transfers (To) / From ECO Account	General Transfers / Exhibit G Water Sales	
9W Halo Western OpCo L.P.	0.256%	18.8	(1.9)	0.0	0.0	(1.9)
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	(100.0)	0.0	0.0	(100.0)
California Steel Industries, Inc.	21.974%	1,615.1	(161.5)	0.0	0.0	(161.5)
CalMat Co.	0.000%	0.0	0.0	0.0	0.0	0.0
CCG Ontario, LLC	0.000%	0.0	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	53.338%	3,920.6	(392.1)	0.0	(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)
TAMCO	0.579%	42.6	(4.3)	0.0	0.0	(4.3)
West Venture Development Company	0.000%	0.0	0.0	0.0	0.0	0.0
	100.000%	7,350.3	(735.0)	0.0	(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.



Assessment Year 2024-2025 (Production Year 2023-2024)
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 2 Non-Agricultural

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)
9W Halo Western OpCo L.P.	0.0	\$2,135.61	(\$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
Linde Inc.	0.0	\$0.00	\$0.00
Monte Vista Water District (Non-Ag)	0.0	\$0.00	\$0.00
Riboli Family and San Antonio Winery, Inc.	0.0	\$4,194.35	(\$4,194.35)
Space Center Mira Loma, Inc.	0.0	\$0.00	\$0.00
TAMCO	0.0	\$0.00	\$0.00
West Venture Development Company	0.0	\$0.00	\$0.00
Pool 2 Non-Agricultural Total	0.0	\$6,329.96	(\$6,329.96)

7A 7B 7C

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.



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

	AF Production and Exchanges	Appropriative Pool		Ag Pool SY Reallocation			Replenishment Assessments		
		\$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%
BlueTriton Brands, Inc.	231.2	9,921.86	17,143.02	0.0	0.00	0.00	0.00	0.00	0.00
CalMat Co. (Appropriative)	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Chino Hills, City Of	1,557.1	66,814.73	115,442.65	2,452.1	28,639.35	49,485.66	79.98	0.00	0.00
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
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
Desalter Authority	40,308.5	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Fontana Union Water Company	0.0	0.00	0.00	3,553.9	41,508.04	71,721.33	0.00	0.00	0.00
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
Fontana, City Of	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Golden State Water Company	990.9	42,519.82	73,465.84	228.7	2,670.59	4,614.49	50.90	0.00	0.00
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
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
Monte Vista Irrigation Company	0.0	0.00	0.00	376.2	4,394.01	7,592.37	0.00	0.00	0.00
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
NCL Co, LLC	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Niagara Bottling, LLC	1,254.9	53,848.32	93,039.25	0.0	0.00	0.00	0.00	0.00	0.00
Nicholson Family Trust	0.0	0.00	0.00	2.1	24.92	43.07	0.00	0.00	0.00
Norco, City Of	0.0	0.00	0.00	112.2	1,310.37	2,264.17	0.00	0.00	0.00
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
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
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
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
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
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
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
West Valley Water District	0.0	0.00	0.00	358.2	4,183.92	7,229.35	0.00	0.00	0.00
	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
	8A	8B	8C	8D	8E	8F	8G	8H	8I

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

POOL 3

85/15 Activity			ASSESSMENTS DUE							
15% Producer Credits	15% Pro-rated Debits	CURO Adjmt	Total Production Based	Pomona Credit	Recharge Debt Payment	Recharge Imprvmt Project	RTS Charges	Other Adjmts	DRO	Total Due
0.00	0.00	0.00	27,064.88	0.00	0.00	0.00	11,682.13	0.00	0.00	38,747.01
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
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
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	113,229.37	7,771.37	90,081.80	0.00	0.00	0.00	0.00	211,082.54
(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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
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
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
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
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
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	(120,810.95)	26,076.62	0.00	0.00	0.00	37,186.69	(48,762.28)	0.00	14,501.03
0.00	0.00	0.00	67.99	4.67	54.09	0.00	0.00	0.00	0.00	126.75
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
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
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
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
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
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
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
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
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
(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
8J	8K	8L	8M	8N	8O	8P	8Q	8R	8S	8T

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

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

Water Production Overview

	Physical Production	Voluntary Agreements (w/ Ag)	Assignments (w/ Non-Ag)	Other Adjustments	Actual FY Production (Assmnt Pkg Column 10I)
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	14,230.6	(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 evaporative loss due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.



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

Water Production Summary

	Percent of Operating Safe Yield	Carryover Beginning Balance	Prior Year Adjustments	Assigned Share of Operating Safe Yield	Net Ag Pool Reallocation	Water Transaction Activity	Other Adjustments
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0	231.2	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	3.851%	1,572.5	0.0	1,572.5	2,452.1	0.0	0.0
Chino, City Of	7.357%	3,004.2	0.0	3,004.2	11,833.7	0.0	0.0
Cucamonga Valley Water District	6.601%	2,695.5	0.0	2,695.5	2,610.8	4,619.7	0.0
Desalter Authority	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	0.0	0.0	4,760.0	3,553.9	(8,313.9)	0.0
Fontana Water Company	0.002%	0.8	0.0	0.8	834.6	7,503.5	0.0
Fontana, City Of	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.750%	158.3	0.0	306.3	228.7	336.4	0.0
Jurupa Community Services District	3.759%	1,535.0	0.0	1,535.0	16,804.2	0.0	0.0
Marygold Mutual Water Company	1.195%	488.0	0.0	488.0	364.3	0.0	0.0
Monte Vista Irrigation Company	1.234%	503.9	0.0	503.9	376.2	0.0	0.0
Monte Vista Water District	8.797%	3,592.2	0.0	3,592.2	2,787.6	(2,236.5)	0.0
NCL Co, LLC	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.0	0.0	0.0	2,000.0	0.0
Nicholson Family Trust	0.007%	2.2	0.0	2.9	2.1	(4.6)	0.0
Norco, City Of	0.368%	150.3	0.0	150.3	112.2	0.0	0.0
Ontario, City Of	20.742%	8,469.8	0.0	8,469.8	12,855.1	0.0	0.0
Pomona, City Of	20.454%	8,352.2	0.0	8,352.2	6,235.8	0.0	0.0
San Antonio Water Company	2.748%	1,122.1	0.0	1,122.1	837.8	0.0	0.0
San Bernardino, County of (Shooting P	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	969.0	0.0	969.0	723.5	0.0	0.0
Upland, City Of	5.202%	2,124.2	0.0	2,124.2	1,585.9	438.3	0.0
West End Consolidated Water Co	1.728%	705.6	0.0	705.6	526.8	(66.4)	0.0
West Valley Water District	1.175%	479.8	0.0	479.8	358.2	0.0	0.0
	100.00%	35,925.4	0.0	40,834.0	65,083.4	4,507.8	0.0

Less Desalter Authority Production

Total Less Desalter Authority Production

10A

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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.

POOL 3

Annual Production Right	Actual Fiscal Year Production	Storage and Recovery Program(s)	Total Production and Exchanges	Net Over-Production		Under Production Balances		
				85/15%	100%	Total Under-Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account
231.2	231.2	0.0	231.2	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5,597.1	1,557.1	0.0	1,557.1	0.0	0.0	4,040.0	1,572.5	2,467.5
17,842.0	3,369.9	0.0	3,369.9	0.0	0.0	14,472.1	3,004.2	11,468.0
12,621.4	12,621.4	0.0	12,621.4	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
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,029.6	990.9	0.0	990.9	0.0	0.0	38.7	38.7	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
1,340.3	584.9	0.0	584.9	0.0	0.0	755.3	488.0	267.4
1,384.0	0.0	0.0	0.0	0.0	0.0	1,384.0	503.9	880.1
7,735.4	3,034.0	2,098.1	5,132.1	0.0	0.0	2,603.4	2,603.4	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2,000.0	1,254.9	0.0	1,254.9	0.0	0.0	745.1	0.0	745.1
2.6	0.0	0.0	0.0	0.0	0.0	2.6	2.6	0.0
412.7	0.0	0.0	0.0	0.0	0.0	412.7	150.3	262.5
29,794.6	9,107.5	0.0	9,107.5	0.0	0.0	20,687.2	8,469.8	12,217.4
22,940.2	10,453.8	0.0	10,453.8	0.0	0.0	12,486.4	8,352.2	4,134.2
3,082.0	104.0	0.0	104.0	0.0	0.0	2,978.0	1,122.1	1,855.9
0.0	16.5	0.0	16.5	16.5	0.0	0.0	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
6,272.6	1,144.1	0.0	1,144.1	0.0	0.0	5,128.5	2,124.2	3,004.3
1,871.6	0.0	0.0	0.0	0.0	0.0	1,871.6	705.6	1,166.0
1,317.8	0.0	0.0	0.0	0.0	0.0	1,317.8	479.8	838.0
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
	(40,308.5)		(40,308.5)		(40,308.5)			
	54,722.1		56,820.2		0.0			
10H	10I	10J	10K	10L	10M	10N	10O	10P

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

Local Excess Carry Over Storage Account Summary

	Excess Carry Over Account (ECO)					
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Supplemental Storage	From Under-Production	Ending Balance
BlueTriton Brands, Inc.	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
	11A	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.



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

Local Supplemental Storage Account Summary

	Recharged Recycled Account					Beginning Balance
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	
BlueTriton Brands, Inc.	0.0	0.0	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	15,162.8	(10.6)	1,156.7	0.0	16,308.8	2,833.5
Chino, City Of	10,077.5	(7.1)	1,469.9	0.0	11,540.4	1,049.6
Cucamonga Valley Water District	48,317.8	(33.8)	3,140.8	0.0	51,424.8	10,670.9
Desalter Authority	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	1,623.4	(1.1)	0.0	0.0	1,622.3	0.0
Fontana, City Of	43.9	0.0	0.0	0.0	43.9	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	872.9
Jurupa Community Services District	4,822.3	(3.4)	0.0	0.0	4,818.9	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	5,438.6
Monte Vista Water District	585.9	(0.4)	541.3	0.0	1,126.7	3,369.4
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	59,632.5	(41.7)	5,838.2	0.0	65,428.9	8,033.2
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	10,889.2
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Upland, City Of	16,359.0	(11.5)	1,221.9	0.0	17,569.4	5,791.0
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0
	156,624.9	(109.6)	13,368.7	0.0	169,884.0	48,948.3
	12A	12B	12C	12D	12E	12F

Notes:

POOL 3

Quantified (Pre 7/1/2000) Account				New (Post 7/1/2000) Account					Combined
0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	Transfer to ECO Account	Ending Balance	Ending Balance
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(2.0)	(915.5)	0.0	1,916.0	0.0	0.0	0.0	0.0	0.0	18,224.9
(0.7)	0.0	0.0	1,048.8	1,922.6	(1.3)	0.0	0.0	1,921.2	14,510.4
(7.5)	0.0	0.0	10,663.5	1,184.8	(0.8)	481.9	0.0	1,665.9	63,754.1
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	331.8	(0.2)	241.2	0.0	572.8	2,195.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43.9
(0.6)	(283.1)	0.0	589.1	0.0	0.0	0.0	0.0	0.0	589.1
0.0	0.0	0.0	0.0	0.0	0.0	2,083.5	0.0	2,083.5	6,902.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(3.8)	0.0	0.0	5,434.8	0.0	0.0	0.0	0.0	0.0	5,434.8
(2.4)	0.0	0.0	3,367.1	0.0	0.0	0.0	0.0	0.0	4,493.8
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	96.2	(0.1)	0.0	0.0	96.1	96.1
(5.6)	0.0	0.0	8,027.6	0.0	0.0	0.0	0.0	0.0	73,456.5
(7.6)	0.0	0.0	10,881.5	1,556.6	(1.1)	0.0	0.0	1,555.5	12,437.0
0.0	0.0	0.0	0.0	5,561.4	(3.9)	2,250.5	0.0	7,808.0	7,808.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	480.1	(0.3)	0.0	0.0	479.7	479.7
(4.1)	0.0	0.0	5,786.9	0.0	0.0	0.0	0.0	0.0	23,356.3
0.0	0.0	0.0	0.0	451.6	(0.3)	0.0	0.0	451.3	451.3
0.0	0.0	0.0	0.0	307.1	(0.2)	0.0	0.0	306.9	306.9
(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
12G	12H	12I	12J	12K	12L	12M	12N	12O	12P



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

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

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STORAGE AND RECOVERY

	Beginning Balance	Storage Loss	MWD "Puts"	In-Lieu "Puts"/ (Takes)	Ending Balance
METROPOLITAN WATER DISTRICT					
Dry Year Yield / Conjunctive Use Program	7,939.1	(5.6)	35,876.6	2,098.1	45,908.2

13F 13G 13H 13I 13J

Notes:



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

Water Transaction Summary

	Water Transactions				Total Water Transactions
	Assigned Rights	General Transfer	Transfers (To) / From ECO Account	Transfers (To) Desalter Replenishment	
BlueTriton Brands, Inc.	0.0	0.0	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

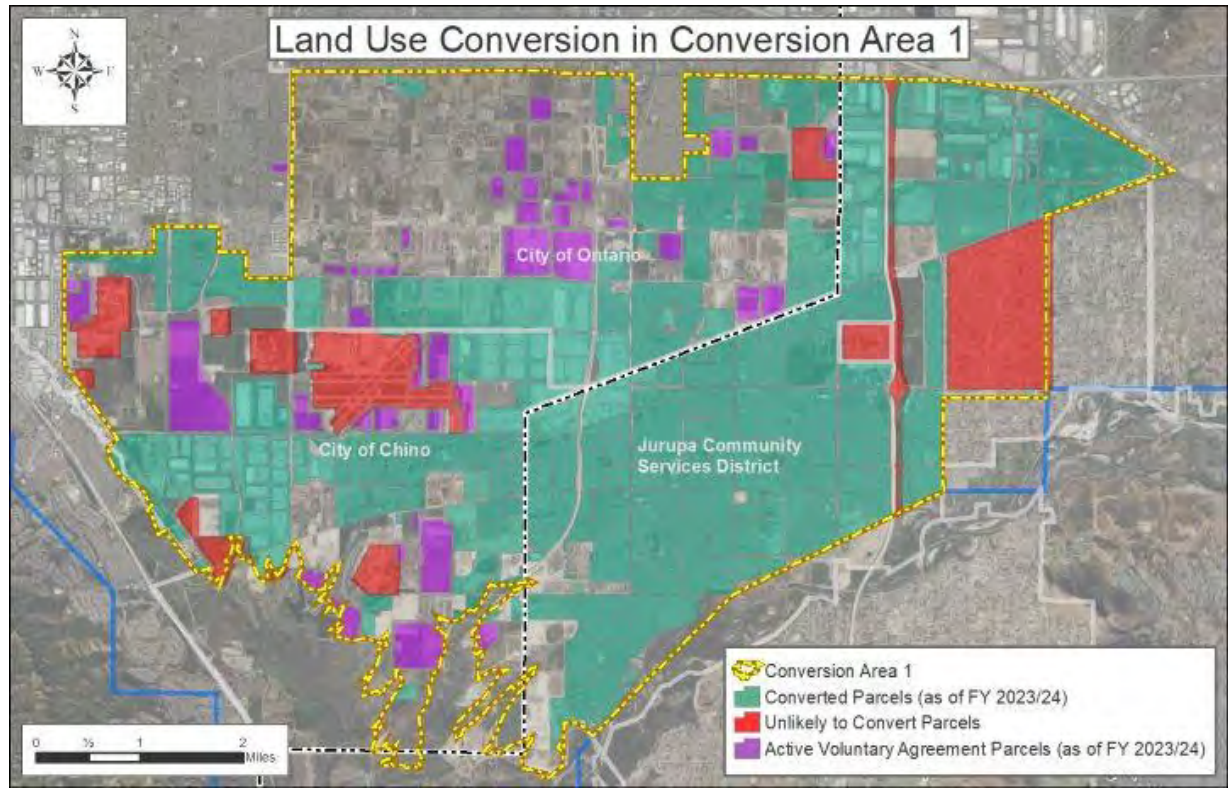
Notes:



Assessment Year 2024-2025 (Production Year 2023-2024)
Land Use Conversion Summary

	Prior Conversion	Conversion @ 1.3 af/ac		Total Prior to Peace Agrmt Converted AF	Conversion @ 2.0 af/ac		Total Land Use Conversion Acre-Feet
		Acres	Acre-Feet		Acres	Acre-Feet	
Chino Hills, City Of	0.0	670.266	871.3	871.3	203.334	406.7	1,278.0
Chino, City Of	196.2	1,434.750	1,865.2	2,061.4	3,764.692	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 15G



Notes:



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

Agricultural Pool Reallocation Summary

	% Share of Operating Safe Yield	Reallocation of Agricultural Pool Safe Yield			
		Safe Yield Reduction ¹	Land Use Conversions	Early Transfer	Total AG Pool Reallocation
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.0	0.0	0.0
Chino Hills, City Of	3.851%	346.6	1,278.0	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
	100%	9,000.0	34,596.4	21,487.0	65,083.4
Agricultural Pool Safe Yield	82,800.0				
Agricultural Pool Production	(17,716.6)	16A	16B	16C	16E
Safe Yield Reduction ¹	(9,000.0)				
Land Use Conversions	(34,596.4)				
Early Transfer [16D]	21,487.0				

Notes:

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



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

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

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)	AF Production and Exchanges
BlueTriton Brands, Inc.	0.0	\$0.00	\$0.00	231.2
CalMat Co. (Appropriative)	0.0	\$0.00	\$0.00	0.0
Chino Hills, City Of	0.0	\$0.00	\$0.00	1,557.1
Chino, City Of	0.0	\$0.00	\$0.00	3,369.9
Cucamonga Valley Water District	0.0	\$0.00	\$0.00	12,621.4
Desalter Authority	0.0	\$0.00	\$0.00	40,308.5
Fontana Union Water Company	0.0	\$0.00	\$0.00	0.0
Fontana Water Company	0.0	\$0.00	\$0.00	2,861.8
Fontana, City Of	0.0	\$0.00	\$0.00	0.0
Golden State Water Company	0.0	\$0.00	\$0.00	990.9
Jurupa Community Services District	0.0	\$0.00	\$0.00	7,390.1
Marygold Mutual Water Company	0.0	\$0.00	\$0.00	584.9
Monte Vista Irrigation Company	0.0	\$0.00	\$0.00	0.0
Monte Vista Water District	0.0	\$0.00	\$0.00	5,132.1
NCL Co, LLC	0.0	\$0.00	\$0.00	0.0
Niagara Bottling, LLC	0.0	\$120,810.95	(\$120,810.95)	1,254.9
Nicholson Family Trust	0.0	\$0.00	\$0.00	0.0
Norco, City Of	0.0	\$0.00	\$0.00	0.0
Ontario, City Of	0.0	\$0.00	\$0.00	9,107.5
Pomona, City Of	0.0	\$0.00	\$0.00	10,453.8
San Antonio Water Company	0.0	\$0.00	\$0.00	104.0
San Bernardino, County of (Shooting Park)	0.0	\$3,779.53	(\$3,779.53)	16.5
Santa Ana River Water Company	0.0	\$0.00	\$0.00	0.0
Upland, City Of	0.0	\$0.00	\$0.00	1,144.1
West End Consolidated Water Co	0.0	\$0.00	\$0.00	0.0
West Valley Water District	0.0	\$0.00	\$0.00	0.0
Pool 3 Appropriative Total	0.0	\$124,590.48	(\$124,590.48)	97,128.8
	17A	17B	17C	17D

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,

POOL 3

85/15 Producers	Percent	15%	85%	100%	Total
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
1,557.1	3.515%	(\$19.93)	\$0.00	xxxxxxx	(\$19.93)
3,369.9	7.608%	(\$43.13)	\$0.00	xxxxxxx	(\$43.13)
12,621.4	28.494%	(\$161.54)	\$0.00	xxxxxxx	(\$161.54)
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	xxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
2,861.8	6.461%	(\$36.63)	\$0.00	xxxxxxx	(\$36.63)
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
990.9	2.237%	(\$12.68)	\$0.00	xxxxxxx	(\$12.68)
7,390.1	16.684%	(\$94.58)	\$0.00	xxxxxxx	(\$94.58)
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
5,132.1	11.586%	(\$65.68)	\$0.00	xxxxxxx	(\$65.68)
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	(\$120,810.95)	(\$120,810.95)
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
9,107.5	20.561%	(\$116.57)	\$0.00	xxxxxxx	(\$116.57)
xxxxxxx	0.000%	xxxxxxx	xxxxxxx	\$0.00	\$0.00
104.0	0.235%	(\$1.33)	\$0.00	xxxxxxx	(\$1.33)
16.5	0.037%	(\$0.21)	(\$3,212.60)	xxxxxxx	(\$3,212.81)
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
1,144.1	2.583%	(\$14.64)	\$0.00	xxxxxxx	(\$14.64)
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxx	\$0.00
44,295.4	100.000%	(\$566.92)	(\$3,212.60)	(\$120,810.95)	(\$124,590.47)
17E	17F	17G	17H	17I	17J

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



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

Desalter Replenishment Accounting¹

Production Year	Desalter Production			Desalter (aka Kaiser) Account PIIA, 6.2 (a)(i)	Paragraph 31 Settlement Agreements Dedication ³ PIIA, 6.2(a)(ii)	"Leave Behind" Losses PIIA, 6.2(a)(iv)
	Pre-Peace II Desalter Production	Peace II Desalter Expansion Production ²	Total			
2000 / 2001	7,989.0	0.0	7,989.0	3,994.5	0.0	0.0
2001 / 2002	9,457.8	0.0	9,457.8	4,728.9	0.0	0.0
2002 / 2003	10,438.5	0.0	10,438.5	5,219.3	0.0	0.0
2003 / 2004	10,605.0	0.0	10,605.0	5,302.5	0.0	0.0
2004 / 2005	9,853.6	0.0	9,853.6	4,926.8	0.0	0.0
2005 / 2006	16,475.8	0.0	16,475.8	11,579.1	0.0	0.0
2006 / 2007	26,356.2	0.0	26,356.2	608.4	4,273.1	0.0
2007 / 2008	26,972.1	0.0	26,972.1	0.0	0.0	0.0
2008 / 2009	32,920.5	0.0	32,920.5	0.0	0.0	0.0
2009 / 2010	28,516.7	0.0	28,516.7	0.0	0.0	0.0
2010 / 2011	29,318.7	0.0	29,318.7	0.0	0.0	0.0
2011 / 2012	28,378.9	0.0	28,378.9	0.0	0.0	0.0
2012 / 2013	27,061.7	0.0	27,061.7	0.0	0.0	0.0
2013 / 2014	29,228.0	14.6	29,242.6	0.0	0.0	0.0
2014 / 2015	29,541.3	448.7	29,990.0	0.0	0.0	0.0
2015 / 2016	27,008.8	1,154.1	28,162.9	0.0	0.0	0.0
2016 / 2017	26,725.6	1,527.2	28,252.8	0.0	0.0	0.0
2017 / 2018	28,589.8	1,462.5	30,052.3	0.0	0.0	0.0
2018 / 2019	25,502.9	5,696.3	31,199.2	0.0	0.0	0.0
2019 / 2020	27,593.6	8,003.4	35,597.1	0.0	0.0	0.0
2020 / 2021	31,944.8	8,169.7	40,114.5	0.0	0.0	0.0
2021 / 2022	28,678.0	11,847.4	40,525.4	0.0	0.0	0.0
2022 / 2023	30,223.8	9,591.2	39,815.0	0.0	0.0	0.0
2023 / 2024	29,007.3	11,301.2	40,308.5	0.0	0.0	0.0
2024 / 2025	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2025 / 2026	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2026 / 2027	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2027 / 2028	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2028 / 2029	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2029 / 2030	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
	758,388.5	119,216.3	877,604.8	36,359.6	4,273.1	0.0
	18A	18B	18C	18D	18E	18F

Notes:

¹ Original table format and content: WEI, Response to Condition Subsequent Number 7, November 2008. Table has since been revised as a result of the March

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

³ 3,956.877 acre-feet + 316.177 acre-feet added as Non-Ag dedicated stored water per Paragraph 31 Settlement Agreements. Per Agreements, the water is

⁴ Six years of Desalter tracking (Production Year 2000-2001 through Production Year 2005/2006) may have incorrectly assumed that a significant portion of Production Year 2008/2009.

⁵ Pursuant to section 7.2(e)(ii) of the Peace II Agreement, the initial schedule for the Peace II Desalter Expansion controlled overdraft of 175,000 acre-feet had

⁶ For the first 10 years following the Peace II Agreement (2006/2007 through 2015/2016), the Non-Ag "10% Haircut" water is apportioned among the specific 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 production.

⁷ Per the Peace II Agreement, Section 6.2(b)(iii) (as amended by the March 15, 2019 Court Order), the Remaining Desalter Replenishment Obligation is to be

⁸ Due to the Re-Operation Schedule amendments in 2019, the Pre-Peace II Controlled Overdraft is left with a balance of 1,288.054 AF, which may be utilized at :

POOL 3

Desalter Replenishment							Remaining Desalter Replenishment Obligation ^{4,7} PIIA, 6.2(b)(iii)
Safe Yield Contributed by Parties PIIA, 6.2(a)(v)	Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi)			Appropriative Pool DRO Contribution PIIA, 6.2(b)(ii)	Non-Ag OBMP Assessment (10% Haircut) ⁶ PIIA, 6.2(b)(i)		
	Allocation to Pre-Peace II Desalters ^{4, 8}	Allocation to All Desalters ⁵	Balance				
0.0	0.0	0.0	0.0	0.0	0.0	3,994.5	
0.0	0.0	0.0	0.0	0.0	0.0	4,728.9	
0.0	0.0	0.0	0.0	0.0	0.0	5,219.3	
0.0	0.0	0.0	0.0	0.0	0.0	5,302.5	
0.0	0.0	0.0	0.0	0.0	0.0	4,926.8	
0.0	0.0	0.0	400,000.0	0.0	0.0	4,896.7	
0.0	21,474.7	0.0	378,525.3	0.0	0.0	0.0	
0.0	26,972.1	0.0	351,553.2	0.0	0.0	0.0	
0.0	61,989.1	0.0	289,564.1	0.0	0.0	(29,068.6)	
0.0	28,516.7	0.0	261,047.4	0.0	0.0	0.0	
0.0	29,318.7	0.0	231,728.7	0.0	0.0	0.0	
0.0	28,378.9	0.0	203,349.7	0.0	0.0	0.0	
0.0	27,061.7	0.0	176,288.1	0.0	0.0	0.0	
0.0	0.0	12,500.0	163,788.1	10,000.0	0.0	6,742.6	
0.0	0.0	12,500.0	151,288.1	10,000.0	0.0	7,490.0	
0.0	0.0	12,500.0	138,788.1	10,000.0	0.0	5,662.9	
0.0	0.0	12,500.0	126,288.1	10,000.0	735.0	5,017.8	
0.0	0.0	12,500.0	113,788.1	10,000.0	735.0	6,817.3	
0.0	0.0	12,500.0	101,288.1	10,000.0	735.0	7,964.2	
0.0	0.0	12,500.0	88,788.1	10,000.0	735.0	12,362.0	
0.0	0.0	12,500.0	76,288.1	10,000.0	735.0	16,879.4	
0.0	0.0	12,500.0	63,788.1	10,000.0	735.0	17,290.4	
0.0	0.0	12,500.0	51,288.1	10,000.0	735.0	16,580.0	
0.0	0.0	12,500.0	38,788.1	10,000.0	735.0	17,073.5	
0.0	0.0	12,500.0	26,288.1	10,000.0	735.0	16,765.0	
0.0	0.0	5,000.0	21,288.1	10,000.0	735.0	24,265.0	
0.0	0.0	5,000.0	16,288.1	10,000.0	735.0	24,265.0	
0.0	0.0	5,000.0	11,288.1	10,000.0	735.0	24,265.0	
0.0	0.0	5,000.0	6,288.1	10,000.0	735.0	24,265.0	
0.0	0.0	5,000.0	1,288.1	10,000.0	735.0	24,265.0	
0.0	223,711.9	175,000.0		170,000.0	10,290.5	257,970.0	
18G	18H	18I	18J	18K	18L	18M	

15, 2019 Court Order.

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

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

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

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

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

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
	19A	19B	19C	19D	19E	19F

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



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

Remaining Desalter Replenishment Obligation (RDRO)

	Assigned Share of Operating Safe Yield	CALCULATING THE ADJUSTED		
		Physical Production	50% of Voluntary Agreements with Ag	Assignments with Non-Ag
BlueTriton Brands, Inc.	0.0	231.2	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0
Chino Hills, City Of	1,572.5	1,599.0	(21.0)	0.0
Chino, City Of	3,004.2	5,857.9	(1,208.4)	(71.3)
Cucamonga Valley Water District	2,695.5	12,633.3	0.0	0.0
Fontana Union Water Company	4,760.0	0.0	0.0	0.0
Fontana Water Company	0.8	2,861.8	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0
Golden State Water Company	306.3	990.9	0.0	0.0
Jurupa Community Services District	1,535.0	7,790.4	0.0	(428.9)
Marygold Mutual Water Company	488.0	584.9	0.0	0.0
Monte Vista Irrigation Company	503.9	0.0	0.0	0.0
Monte Vista Water District	3,592.2	3,287.5	(52.3)	(22.5)
NCL Co, LLC	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	1,254.9	0.0	0.0
Nicholson Family Trust	2.9	0.0	0.0	0.0
Norco, City Of	150.3	0.0	0.0	0.0
Ontario, City Of	8,469.8	14,230.6	(2,028.4)	(1,066.3)
Pomona, City Of	8,352.2	10,453.8	0.0	0.0
San Antonio Water Company	1,122.1	104.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	16.5	0.0	0.0
Santa Ana River Water Company	969.0	0.0	0.0	0.0
Upland, City Of	2,124.2	1,547.0	0.0	0.0
West End Consolidated Water Co	705.6	0.0	0.0	0.0
West Valley Water District	479.8	0.0	0.0	0.0
	40,834.0	63,443.9	(3,310.0)	(1,589.0)
	20A	20B	20C	20D

Notes:

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

POOL 3

PHYSICAL PRODUCTION			ALLOCATING THE RDRO		
Storage and Recovery Programs	Other Adjustments	Total Adjusted Physical Production	Total Production and OSY Basis (20A+20G)	Percentage (20H) / Sum(20H)	Total Remaining Desalter Replenishment Obligation
0.0	0.0	231.2	231.2	0.229%	39.1
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,578.0	3,150.6	3.120%	532.8
0.0	0.0	4,578.3	7,582.4	7.510%	1,282.2
0.0	(11.9)	12,621.4	15,316.9	15.171%	2,590.1
0.0	0.0	0.0	4,760.0	4.715%	804.9
0.0	0.0	2,861.8	2,862.7	2.835%	484.1
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	990.9	1,297.2	1.285%	219.4
0.0	28.6	7,390.1	8,925.0	8.840%	1,509.3
0.0	0.0	584.9	1,072.9	1.063%	181.4
0.0	0.0	0.0	503.9	0.499%	85.2
2,098.1	(126.4)	5,184.4	8,776.5	8.693%	1,484.1
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,254.9	1,254.9	1.243%	212.2
0.0	0.0	0.0	2.9	0.003%	0.5
0.0	0.0	0.0	150.3	0.149%	25.4
0.0	0.0	11,135.9	19,605.7	19.418%	3,315.4
0.0	0.0	10,453.8	18,806.0	18.626%	3,180.2
0.0	0.0	104.0	1,226.1	1.214%	207.3
0.0	0.0	16.5	16.5	0.016%	2.8
0.0	0.0	0.0	969.0	0.960%	163.9
0.0	(402.9)	1,144.1	3,268.3	3.237%	552.7
0.0	0.0	0.0	705.6	0.699%	119.3
0.0	0.0	0.0	479.8	0.475%	81.1
2,098.1	(512.6)	60,130.2	100,964.3	100.000%	17,073.5
20E	20F	20G	20H	20I	20J

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



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

Desalter Replenishment Summary

	Desalter Replenishment Obligation in AF			Transfer from Dedicated Replenishment Account	Transfer from Excess Carry Over Storage Account
	Desalter Replenishment Obligation Contribution	Remaining Desalter Replenishment Obligation	Total Desalter Replenishment Obligation		
BlueTriton Brands, Inc.	0.0	(39.1)	(39.1)	0.0	39.1
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	(382.7)	(532.8)	(915.5)	0.0	0.0
Chino, City Of	(1,041.2)	(1,282.2)	(2,323.4)	0.0	2,323.4
Cucamonga Valley Water District	(587.0)	(2,590.1)	(3,177.2)	0.0	3,177.2
Fontana Union Water Company	(990.8)	(804.9)	(1,795.8)	1,795.8	0.0
Fontana Water Company	(36.3)	(484.1)	(520.4)	0.0	520.4
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	(63.8)	(219.4)	(283.1)	0.0	0.0
Jurupa Community Services District	(998.4)	(1,509.3)	(2,507.7)	0.0	2,507.7
Marygold Mutual Water Company	(101.6)	(181.4)	(283.0)	0.0	283.0
Monte Vista Irrigation Company	(104.9)	(85.2)	(190.1)	0.0	190.1
Monte Vista Water District	(752.3)	(1,484.1)	(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	(212.2)	(212.2)	0.0	212.2
Nicholson Family Trust	(0.6)	(0.5)	(1.1)	1.1	0.0
Norco, City Of	(31.3)	(25.4)	(56.7)	0.0	56.7
Ontario, City Of	(2,046.3)	(3,315.4)	(5,361.7)	2,462.2	2,899.4
Pomona, City Of	(1,738.6)	(3,180.2)	(4,918.8)	0.0	4,918.8
San Antonio Water Company	(233.6)	(207.3)	(440.9)	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	(2.8)	(2.8)	0.0	0.0
Santa Ana River Water Company	(201.7)	(163.9)	(365.6)	0.0	365.6
Upland, City Of	(442.2)	(552.7)	(994.9)	0.0	994.9
West End Consolidated Water Co	(146.9)	(119.3)	(266.2)	0.0	266.2
West Valley Water District	(99.9)	(81.1)	(181.0)	0.0	181.0
	(10,000.0)	(17,073.5)	(27,073.5)	6,495.5	18,935.6
	21A	21B	21C	21D	21E

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

POOL 3

Total DRO Fulfillment Activity					Assessments	
Transfer from Recharged Recycled Storage Account	Transfer from Quantified Storage Account	Transfer from Post 7/1/2000 Storage Account	Replenishment Water Purchase	Total Transfers and Water Purchases	Residual DRO (AF)	Assessments Due On Residual DRO (\$)
0.0	0.0	0.0	0.0	39.1	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	915.5	0.0	0.0	915.5	0.0	0.00
0.0	0.0	0.0	0.0	2,323.4	0.0	0.00
0.0	0.0	0.0	0.0	3,177.2	0.0	0.00
0.0	0.0	0.0	0.0	1,795.8	0.0	0.00
0.0	0.0	0.0	0.0	520.4	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	283.1	0.0	0.0	283.1	0.0	0.00
0.0	0.0	0.0	0.0	2,507.7	0.0	0.00
0.0	0.0	0.0	0.0	283.0	0.0	0.00
0.0	0.0	0.0	0.0	190.1	0.0	0.00
0.0	0.0	0.0	0.0	2,236.5	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	0.0	0.0	0.0	212.2	0.0	0.00
0.0	0.0	0.0	0.0	1.1	0.0	0.00
0.0	0.0	0.0	0.0	56.7	0.0	0.00
0.0	0.0	0.0	0.0	5,361.7	0.0	0.00
0.0	0.0	0.0	0.0	4,918.8	0.0	0.00
0.0	0.0	440.9	0.0	440.9	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(2.8)	2,564.96
0.0	0.0	0.0	0.0	365.6	0.0	0.00
0.0	0.0	0.0	0.0	994.9	0.0	0.00
0.0	0.0	0.0	0.0	266.2	0.0	0.00
0.0	0.0	0.0	0.0	181.0	0.0	0.00
0.0	1,198.6	440.9	0.0	27,070.7	(2.8)	2,564.96
21F	21G	21H	21I	21J	21K	21L

i 10 Form A.



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

Assessment Calculation - Projected (Includes "10% Judgment

PRODUCTION BASIS

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

2023/2024 Production and Exchanges in Acre-Feet (Actuals)¹

BUDGET

Judgment Administration ^{2,3}

OBMP & Program Elements 1-9 ²

Judgment Administration, OBMP & PE 1-9 Assessments

TOTAL BUDGET

Less: Budgeted Interest Income

Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Add: OPERATING RESERVE

Judgment Administration (10%)

OBMP & PE 1-9 (15%)

Subtotal: OPERATING RESERVE

Less: Cash Balance on Hand Available for Assessments ⁴

FUNDS REQUIRED TO BE ASSESSED

FY 2023/24 Budget ⁵	FY 2024/25 Budget
\$3,681,911	\$3,321,620
\$5,283,151	\$6,408,960
\$8,965,062	\$9,730,580
(\$312,500)	(\$478,500)
(\$186,412)	(\$191,070)
\$8,466,150	\$9,061,010
\$368,191	\$332,162
\$792,473	\$961,344
\$1,160,664	\$1,293,506
(\$1,160,664)	(\$1,293,506)
\$8,466,150	\$9,061,010

Proposed Assessments

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

[A]

Grand Total

Prior Year Assessments, (Actuals) Information Only

[B]

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

[A] - [B]

Grand Total

Estimated Assessment as of "Approved" Budget May 23, 2024, Information Only

Grand Total

Notes:

¹ Due to the timing of when the Budget and the Assessment Package are prepared, actual production numbers on this page may differ from the Budget depending

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

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

⁴ June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, and Carryover replenishment obligations.

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

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

ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
86,865.190	66,788.048	76.887%	17,082.226	19.665%	2,994.916	3.448%
77,415.609	56,820.238	73.396%	17,716.582	22.885%	2,878.789	3.719%
	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,321,620	\$2,437,948		\$760,153		\$123,518	
\$6,408,960		\$4,703,943		\$1,466,692		\$238,325
\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325
\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325
(\$478,500)		(\$351,202)		(\$109,505)		(\$17,794)
(\$191,070)		(\$140,238)		(\$43,726)		(\$7,105)
\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426
\$332,162	\$243,795		\$76,015		\$12,352	
\$961,344		\$705,591		\$220,004		\$35,749
\$1,293,506	\$243,795	\$705,591	\$76,015	\$220,004	\$12,352	\$35,749
(\$1,293,506)	(\$243,795)	(\$705,591)	(\$76,015)	(\$220,004)	(\$12,352)	(\$35,749)
\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426
Per Acre-Foot	\$42.91	\$74.14	\$42.91	\$74.14	\$42.91	\$74.14
		\$117.05		\$117.05		\$117.05
Per Acre-Foot	\$42.39	\$55.08	\$42.39	\$55.08	\$42.39	\$55.08
		\$97.47		\$97.47		\$97.47
	\$0.52	\$19.06	\$0.52	\$19.06	\$0.52	\$19.06
		\$19.58		\$19.57		\$19.57
	\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63
		\$95.72		\$95.72		\$95.72

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

may have followed.



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

Water Transaction Detail

Standard Transactions

To:	From:	Date of Submittal	Quantity	\$ / Acre Feet	Total \$	If 85/15 Rule Applies:			
						85%	15%	WM Pays	
Cucamonga Valley Water District	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				
	<i>85/15 does not apply; utilizing West End shares</i>								
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				
	<i>85/15 Rule does not apply; utilizing West End shares</i>								
			11,813.2		5,302,563.17	1,321,485.65	233,203.35		
Total 15% Credits from all Transactions:							\$233,203.35		



Assessment Year 2024-2025 (Production Year 2023-2024)
Water Transaction Detail

Applied Recurring Transactions:

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

Notes:

1) The Water Transaction between 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.



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

Analysis of the 85/15 Rule Application to Water Transfers

To	(Over)/Under Production Excluding Water Transfer(s)	From	Date of Submittal	Transfer Quantity	Is Buyer an 85/15 Party?	Is Transfer Being Placed into Annual Account?	Is Purpose of Transfer to Utilize SAWCO or West End Shares?	Amount of Transfer Eligible for 85/15 Rule
Cucamonga Valley Water District	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
		West End Consolidated Water Co Annual Account	6/13/2024	66.4	Yes	Yes	Yes	0.0
		<i>85/15 does not apply; utilizing West End shares</i>						
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	5/29/2024	708.3	Yes	Yes	Yes	0.0
		<i>85/15 Rule does not apply; utilizing West End shares</i>						

Notes:

1) The Water Transaction between 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 Appropriate Pool on November 2, 2011.



ALL POOLS

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

Watermaster Replenishment Calculation

Cost of Replenishment Water per acre foot:

Watermaster Replenishment Cost	\$903.00
Projected Spreading - OCWD Connection Fee	\$2.00
Projected Spreading - Delivery Surcharge	\$15.00
Pre-purchased Credit	\$0.00
Total Replenishment Cost per acre foot (see footnote)	\$920.00

Replenishment Obligation:	AF @ \$920.00	15%	85%	Total
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

Company	AF Production and Exchanges	85/15 Producers	Percent of Total 85/15 Producers	15% Replenishment Assessment	15% Water Transaction 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 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 Appropriative 15/85 replenishment obligation	97,128.8	44,295.4	**	\$2,275.22	\$233,203.35

Transfers to
8G

Transfers to
8K

Notes: The 2024 rate includes a \$15 delivery surcharge from Three Valleys Municipal Water District.



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

Readiness to Serve (RTS) Charges

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

Notes:

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

ALL POOLS

Total Water Purchased: 6,912.9 AF Total RTS Charge: \$54,424.76 (\$7.87/AF)

2015/16 Prod & Exch From 85/15 Producers		Year 7 RTS Charges			FY 2017/2018 Water Purchase							TOTAL RTS CHARGES
		15% \$1.18	85% \$6.69	100% \$7.87	Purchased Water in AF 20171211		2016/17 Prod & Exch From 85/15 Producers		Year 6 RTS Charges			
					RO	DRO	Acre-Feet	Percent	15% \$1.18	85% \$6.69	100% \$7.87	
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
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,548.3	2.009%	1.14	0.00	0.00	0.0	0.0	2,152.0	3.002%	0.47	0.00	0.00	1.61
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
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
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
15,317.2	19.877%	11.32	0.00	0.00	0.0	0.0	13,250.5	18.484%	2.89	0.00	0.00	14.21
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
807.4	1.048%	0.60	0.00	0.00	0.0	0.0	850.3	1.186%	0.19	0.00	0.00	0.78
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
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
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
8,203.7	10.646%	6.06	0.00	0.00	0.0	0.0	6,865.0	9.577%	1.50	0.00	0.00	7.56
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	29,738.47	946.1	0.0	0.0	0.000%	0.00	0.00	7,448.22	37,186.69
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
18,053.8	23.429%	13.34	0.00	0.00	0.0	0.0	18,970.2	26.463%	4.14	0.00	0.00	17.48
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,030.8	1.338%	0.76	0.00	0.00	0.0	0.0	537.7	0.750%	0.12	0.00	0.00	0.88
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
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
2,600.7	3.375%	1.92	0.00	0.00	0.0	0.0	1,071.9	1.495%	0.23	0.00	0.00	2.16
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	277.53	0.0	58.8	0.0	0.000%	0.00	0.00	462.55	740.08
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
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	452.46	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	452.46
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.48	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.48
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	257.94	5.3	0.0	0.0	0.000%	0.00	0.00	41.44	299.37
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
0.0	0.000%	0.00	0.00	286.24	0.0	0.0	0.0	0.000%	0.00	0.00	0.03	286.27
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
77,058.9	100.0%	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
26H	26I	26J	26K	26L	26M	26N	26O	26P	26Q	26R	26S	26T

ased in FY 2017/18.



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

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 [10I], "Actual Fiscal Year Production," includes physical production, Voluntary Agreements, Assignments, and, if applicable, other adjustments. A detailed breakdown can be found on Page 9.1.



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

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



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

Assessment Package Notes

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

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



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

Assessment Package References and Definitions

Column	Title	Description
21H	Total DRO Fulfillment Activity - Transfer from Post 7/1/2000 Storage Account	Total of water transferred from Post 7/1/2000 Storage Account to satisfy the desalter replenishment obligation.
21I	Total DRO Fulfillment Activity - Replenishment Water Purchase	Total of water purchased to satisfy the desalter replenishment obligation.
21J	Total DRO Fulfillment Activity - Total Transfers and Water Purchases	The sum of all transfers and purchases to satisfy the desalter replenishment obligation. [21D] + [21E] + [21F] + [21G] + [21H] + [21I].
21K	Assessments - Residual DRO (AF)	Total residual Desalter Replenishment Obligation after transfers and purchases. [21C] + [21J].
21L	Assessments - Assessments Due On Residual DRO (\$)	Total assessments due for Desalter Replenishment. [21K] <times> [Current Replenishment Rate]. This column is used to populate [8S].
26A	FY 2016/2017 Water Purchases - Purchased Water in AF - 20160623 - RO	The amount of water purchased to satisfy the accumulated replenishment obligation through the end of production year 2014/15. Water was delivered in October 2016.
26B	FY 2016/2017 Water Purchases - Purchased Water in AF - 20160623 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in October 2016.
26C	FY 2016/2017 Water Purchases - Purchased Water in AF - 20161216 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in December 2016.
26D	FY 2016/2017 Water Purchases - Purchased Water in AF - 20170418 - RO	The amount of water purchased to satisfy production year 2015/16 replenishment obligation. Water was delivered in April 2018.
26E	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 100%	The amount of water purchased subject to 100% RTS rate. This applies to: DRO water; RO water of non-85/15 Pool 3 producers; and RO water of Pool 2 producers. 1) Pool 3, 85/15 Ineligible: [26A] + [26B] + [26C] + [26D]. 2) Pool 3, 85/15 Eligible: [26B] + [26C]. 3) Pool 2: [26A] + [26D].
26F	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF @ 85/15	The amount of water purchased subject to the 85/15 Rule. This applies to RO water of 85/15 Pool 3 producers. 1) Pool 3, 85/15 Eligible: [26A] + [26D].
26G	FY 2016/2017 Water Purchases - Purchased Water in AF - 85/15 Breakdown - AF Total	Total water purchased by each Appropriate Pool or Non-Agricultural Pool Party. [26E] + [26F].
26H	FY 2016/2017 Water Purchases - 2015/16 Prod & Exch From 85/15 Producers - Acre-Feet	Total production and exchanges of 85/15 Producers from fiscal year 2015/16. This is the basis of the 85/15 Rule for water purchased in fiscal year 2016/17.
26I	FY 2016/2017 Water Purchases - 2015/16 Prod & Exch From 85/15 Producers - Percent	The percentage of each 85/15 Producer's total production and exchanges. [26H] divided by the sum of [26H].
26J	FY 2016/2017 Water Purchases - Year 7 RTS Charges - 15%	If an 85/15 Producer, then each 85/15 Producer's share of the total RTS charge of 85/15 eligible water. "Total RTS Charge" <divided by> "Total Water Purchased" <times> 0.15 <times> [26F] Total <times> [26I].
26K	FY 2016/2017 Water Purchases - Year 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.
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].
26M	FY 2017/2018 Water Purchase - Purchased Water in AF - 20171211 - RO	The amount of water purchased to satisfy replenishment obligations through the end of production year 2014/15. Water was delivered in December 2017.



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

Assessment Package References and Definitions

Column	Title	Description
26N	FY 2017/2018 Water Purchase - Purchased Water in AF - 20171211 - DRO	The amount of water purchased to be used towards the Desalter Replenishment Obligation. Water was delivered in December 2017.
26O	FY 2017/2018 Water Purchase - 2016/17 Prod & Exch From 85/15 Producers - Acre-Feet	Total production and exchanges of 85/15 Producers from fiscal year 2016/17. This is the basis of the 85/15 Rule for water purchased in fiscal year 2017/18.
26P	FY 2017/2018 Water Purchase - 2016/17 Prod & Exch From 85/15 Producers - Percent	The percentage of each 85/15 Producer's total production and exchanges. [26O] divided by the sum of [26O].
26Q	FY 2017/2018 Water Purchase - Year 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].

HISTORIC ASSESSMENTS PER ACRE-FOOT OF PRODUCTION

Assessment Year	Agricultural Pool ¹ (\$/AF)	Non-Ag Pool (\$/AF)	Appropriative Pool ² (\$/AF)	Gross Replenishment Water Rate (\$/AF)
77-78	0.29	0.32	0.42	
78-79	0.65	1.29	0.77	51.00
79-80	0.54	0.20	0.51	56.20
80-81	0.32	0.00	0.00	62.51
81-82	0.10	0.00	0.00	63.78
82-83	0.10	0.00	0.00	81.46
83-84	0.10	0.00	0.00	102.18
84-85	0.10	0.00	0.10	154.00
85-86	0.10	0.00	0.45	149.39
86-87	0.10	0.00	0.41	155.10
87-88	0.10	0.00	0.25	155.42
88-89	0.09	0.00	0.67	155.33
89-90	3.27	0.00	0.48	115.00
90-91	2.31	0.00	0.43	117.55
91-92	3.53	0.12	0.11	132.55
92-93	7.03	4.07	3.41	169.89
93-94	12.37	6.67	2.51	210.69
94-95	9.86	3.24	2.06	222.00
95-96	11.68	3.43	1.57	233.15
96-97	19.70	7.55	3.69	233.15
97-98	15.19	6.56	2.73	237.15
98-99	19.04	9.85	7.77	243.00
99-00	26.30	14.12	11.75	243.00
00-01	18.15	25.79	24.74	242.00
01-02	34.37	29.93	25.42	243.00
02-03	35.69	26.72	21.35	244.00
03-04	34.10	25.39	22.90	244.00
04-05	26.15	25.43	25.43	250.00
05-06	19.91	27.94	27.94	251.00
06-07	28.23	40.72	40.72	251.00
07-08	29.76	36.30	36.30	257.00
08-09	29.93	50.24	50.24	309.00
09-10	32.50	51.21	51.21	380.00
10-11	30.90	49.41	49.41	541.00
11-12	29.93	49.14	49.14	574.00
12-13	35.88	50.60	50.60	607.00
13-14	28.79	40.39	40.39	608.00
14-15	27.71	40.49	40.49	610.00
15-16	30.24	57.54	57.54	611.00
16-17	25.96	56.18	56.18	596.00
17-18	34.40	71.63	71.63	668.00
18-19	38.01	72.57	72.57	697.00
19-20	26.78	74.99	74.99	743.00
20-21	29.38	82.00	82.00	767.00
21-22	24.71	70.52	70.52	789.00
22-23	30.02	86.68	86.68	811.00
23-24	25.33	97.47	97.47	872.00
24-25	31.86	117.05	117.05	920.00

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

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

SUMMARY BUDGET FISCAL YEAR 2023-24

	FY 2022/23 Approved Budget	FY 2022/23 Amended Budget	FY 2023/24 Approved Budget	\$ Variance Approved vs. Amended
4000 Mutual Agency Revenue	\$181,866	\$181,866	\$186,412	\$4,547
4110 Appropriative Pool Assessments	9,029,425	9,233,345	8,886,164	(347,181)
4120 Non-Agricultural Pool Assessments	244,135	250,214	428,750	178,536
4130 Administrative Assessments - Agricultural Pool	0	0	0	0
4730 Prorated Interest Income	35,550	35,550	312,500	276,950
4900 Miscellaneous Income	0	0	0	0
Total Income	9,490,976	9,700,976	9,813,827	112,852
Judgment Administration Expenses				
5900 Judgment Administration Costs	1,266,167	1,266,167	721,698	(544,469)
6010 Administration Salary Costs	644,096	644,096	1,413,610	769,514
6020 Office Building Expense	141,031	141,031	208,510	67,479
6030 Office Supplies & Equip.	42,950	42,950	46,950	4,000
6040 Postage & Printing Costs	38,255	38,255	33,806	(4,449)
6050 Information Services	177,624	177,624	199,818	22,194
6060 WM Special Contract Services	57,960	57,960	60,200	2,240
6070 Watermaster Legal Services	450,146	450,146	565,964	115,818
6080 Insurance Expense	48,743	48,743	50,468	1,725
6110 Dues and Subscriptions	41,475	41,475	40,027	(1,448)
6150 Field Supplies & Equipment	3,200	3,200	3,200	0
6170 Travel & Transportation	28,970	28,970	29,570	600
6190 Conferences & Seminars	42,678	42,678	50,400	7,722
6200 Advisory Committee Expenses	127,177	127,177	105,823	(21,354)
6300 Watermaster Board Expenses	281,328	281,328	256,601	(24,727)
8300 Appropriative Pool Administration	146,298	146,298	112,173	(34,125)
8400 Agricultural Pool Administration	145,438	145,438	108,700	(36,738)
8500 Non-Agricultural Pool Administration	134,930	134,930	108,194	(26,736)
9300 Amortization Expense	0	0	0	0
9400 Depreciation Expense	0	0	0	0
9500 Allocated Administration Expenses	(390,992)	(390,992)	(440,828)	(49,836)
Total Judgment Administration Expenses	3,427,474	3,427,474	3,674,883	247,409
OBMP Expenses & Program Elements 1-9				
6900 Optimum Basin Mgmt Program	1,390,573	1,540,573	1,073,525	(467,048)
7101 Production Monitoring	0	0	0	0
7103 Groundwater Quality Monitoring	0	0	0	0
7104 Groundwater Level Monitoring	271,112	271,112	456,925	185,813
7107 Ground Level Monitoring	0	0	0	0
7108 Hydraulic Control Monitoring Program	0	0	0	0
7109 Recharge & Well Monitoring Program	0	0	0	0
7110 Agriculture Production and Estimation	0	0	0	0
7111 Implementation of Data Collection and Management	0	0	0	0
7200 OBMP Pgm Element 2 - Comp Recharge	1,470,015	1,530,015	1,414,773	(115,242)
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter	157,553	157,553	84,677	(72,876)
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	536,624	536,624	512,434	(24,190)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	502,681	502,681	673,924	171,243
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	503,650	593,698	633,092	39,394
7690 Recharge Improvement Debt & Projects	840,302	840,302	848,765	8,463
9501 Allocated Administration Expenses - OBMP	240,607	240,607	222,160	(18,447)
9502 Allocated Administration Expenses - PE 1-9	150,385	150,385	218,669	68,284
Total OBMP Expenses & Program Elements 1-9	6,063,502	6,363,550	6,138,944	(224,606)

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Chino Basin Watermaster

Annual Financial Report

For the Fiscal Years Ended June 30, 2024 and 2023

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

**Chino Basin Watermaster
Watermaster Board as of June 30, 2024**

Represents	Name	Title
Appropriative	James Curatalo	Chair
Agricultural	Jeff Pierson	Vice-Chair
Non-Agricultural	Bob Bowcock	Secretary/Treasurer
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
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**

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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

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.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs

Cypress, California

November 21, 2024

Chino Basin Watermaster
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2024 and 2023

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 receipts, cash payments, and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the Watermaster

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

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

Condensed Statements of Net Position					
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
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	<u>14,025,439</u>	<u>15,614,505</u>	<u>(1,589,066)</u>	<u>13,605,045</u>	<u>2,009,460</u>
Deferred outflows of resources	<u>902,988</u>	<u>863,919</u>	<u>39,069</u>	<u>431,688</u>	<u>432,231</u>
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	<u>4,109,801</u>	<u>3,319,684</u>	<u>790,117</u>	<u>2,687,902</u>	<u>631,782</u>
Deferred inflows of resources	<u>139,917</u>	<u>134,256</u>	<u>5,661</u>	<u>9,861</u>	<u>124,395</u>
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	<u>\$ 10,678,709</u>	<u>13,024,484</u>	<u>(2,345,775)</u>	<u>10,669,923</u>	<u>2,354,561</u>

As noted earlier, net position may serve over time as a useful indicator of an organization's financial position. In the case of the Watermaster, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,678,709 and \$13,024,484 as of June 30, 2024 and 2023, respectively.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
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
Total revenues	<u>11,129,120</u>	<u>11,072,972</u>	<u>56,148</u>	<u>11,039,740</u>	<u>33,232</u>
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	<u>13,474,895</u>	<u>8,718,411</u>	<u>4,756,484</u>	<u>9,373,804</u>	<u>(655,393)</u>
Changes in net position	<u>(2,345,775)</u>	<u>2,354,561</u>	<u>(4,700,336)</u>	<u>1,665,936</u>	<u>688,625</u>
Net position, beginning of period, as restated (Note 10)	<u>13,024,484</u>	<u>10,669,923</u>	<u>2,354,561</u>	<u>9,003,987</u>	<u>1,665,936</u>
Net position, end of period	<u>\$ 10,678,709</u>	<u>13,024,484</u>	<u>(2,345,775)</u>	<u>10,669,923</u>	<u>2,354,561</u>

The statements of revenues, expenses, and changes of net position show how the Watermaster's net position changed during the fiscal years. In the case of the Watermaster, net position 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.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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:

	<u>Balance</u> <u>2023</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance</u> <u>2024</u>
Capital assets:				
Depreciable assets	\$ 861,191	919,475	(355,479)	1,425,187
Accumulated depreciation	<u>(664,313)</u>	<u>(182,093)</u>	<u>355,479</u>	<u>(490,927)</u>
Total capital assets	<u>\$ 196,878</u>	<u>737,382</u>	<u>-</u>	<u>934,260</u>

Changes in capital assets in 2023 were as follows:

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

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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)	\$ 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

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Years Ended June 30, 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 (loss) income before depreciation	(1,327,168)	2,335,434
Depreciation and amortization expense	(182,093)	(143,842)
Operating (loss) 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

See accompanying notes to the basic financial statements

**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 (decrease) 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

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Cash Flows, continued
For the Fiscal Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:		
Operating income	\$ <u>(1,509,261)</u>	<u>2,191,592</u>
Adjustments to reconcile operating (loss) 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	<u>5,661</u>	<u>(544,652)</u>
Total adjustments	<u>409,657</u>	<u>(199,044)</u>
Net cash (used in) provided by operating activities	<u>\$ (1,099,604)</u>	<u>1,992,548</u>

See accompanying notes to the basic financial statements

**Chino Basin Watermaster
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2024 and 2023**

(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.

<u>Production volume</u>	<u>Fiscal Year 2024</u>		<u>Fiscal Year 2023</u>	
	<u>Acre Feet</u>	<u>Percentage</u>	<u>Acre Feet</u>	<u>Percentage</u>
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	<u>75,318</u>	<u>100.00%</u>	<u>88,865</u>	<u>100.00%</u>

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

In July of 2000, the principal parties in the Basin signed an agreement, known as the Peace Agreement, which 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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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 cash-out. Upon termination of employment, employees are paid all unused vacation. Unused sick time is paid out based on Watermaster policy.

9. Pensions

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

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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	\$ <u>11,693,858</u>	<u>13,717,687</u>
Total cash and investments	\$ <u><u>11,693,858</u></u>	<u><u>13,717,687</u></u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(2) Cash and Investments, continued

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

	<u>2024</u>	<u>2023</u>
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)	<u>633,859</u>	<u>8,035,868</u>
Total cash and investments	<u>\$ 11,693,858</u>	<u>13,717,687</u>

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

	<u>2024</u>	<u>2023</u>
Deposits in California CLASS Investment Pool	<u>75 days</u>	<u>76 days</u>
Deposits in California Local Agency Investment Fund (LAIF)	<u>217 days</u>	<u>260 days</u>

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

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations - CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Collateralize Bank Deposits	5 years	None	None
Corporate debt - Short and Long Term	5 years	None	None
Commercial Paper - Pooled Funds	270 days	40% of the 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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Investment Type	Total	Minimum Legal Rating	Ratings as of year-end	
			S&P Global Ratings AAAm	Not Rated
California CLASS	\$ 10,448,927	AAAm	10,448,927	-
Local Agency Investment Fund (LAIF)	633,859	N/A	-	633,859
	<u>\$ 11,082,786</u>		<u>10,448,927</u>	<u>633,859</u>

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(4) Capital Assets

Changes in capital assets for 2024 were as follows:

	<u>Balance</u> <u>2023</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance</u> <u>2024</u>
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	<u>861,191</u>	<u>919,475</u>	<u>(355,479)</u>	<u>1,425,187</u>
Accumulated depreciation and amortization:				
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	<u>(664,313)</u>	<u>(182,093)</u>	<u>355,479</u>	<u>(490,927)</u>
Total capital assets, net	\$ <u><u>196,878</u></u>			<u><u>934,260</u></u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(4) Capital Assets, continued

Changes in capital assets for 2023 were as follows:

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

(5) Leases Payable

The change in leases payable for 2024 was as follows:

	<u>Balance 2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2024</u>	<u>Current Portion</u>	<u>Long Term Portion</u>
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	<u>51,809</u>	<u>891,538</u>	<u>(127,003)</u>	<u>816,344</u>	<u>137,947</u>	<u>678,397</u>

The change in leases payable for 2023 was as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2023</u>	<u>Current Portion</u>	<u>Long Term Portion</u>
Leases payable:						
Cucamonga Valley Water District –						
Office Building	111,472	-	(95,084)	16,388	16,388	-
Advanced Office – Ricoh Copiers	51,416	-	(15,995)	35,421	16,120	19,301
Total leases payable	<u>162,888</u>	<u>-</u>	<u>(111,079)</u>	<u>51,809</u>	<u>32,508</u>	<u>19,301</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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 1st 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 1st 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:

<u>Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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		<u>159,758</u>	<u>4,420</u>	<u>164,178</u>
Total		797,043	<u>70,755</u>	<u>867,798</u>
Current		<u>(121,436)</u>		
Long-term	\$	<u>675,607</u>		

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(5) Leases Payable, continued

Advanced Office – Ricoh Copiers

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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 bond rate indices: S&P Municipal Bond 20-Year High Grade Rate Index, Bond Buyer Go 20 - Municipal Bond Index, Fidelity 20-year Go Municipal Bond Index
Healthcare cost trend rates	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:

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(6) Other Post-Employment Benefits Payable, continued

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

	Discount Rate - 1% 2.26%	Current Discount Rate 3.26%	Discount Rate + 1% 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:

	Discount Rate - 1% 2.72%	Current Discount Rate 3.72%	Discount 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 Healthcare cost trend rates 3.00%	Current Healthcare cost trend rates 4.00%	1% Increase Healthcare cost trend rates 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 Healthcare cost trend rates 3.00%	Current Healthcare cost trend rates 4.00%	1% Increase Healthcare cost trend rates 5.00%
Net OPEB liability \$	227,558	269,751	320,536

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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:

<u>Description</u>	<u>2024</u>		<u>2023</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	-	-	-	-
Total	<u>\$ 91,055</u>	<u>(139,917)</u>	<u>77,612</u>	<u>(124,530)</u>

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:

<u>Fiscal Year Ending June 30</u>	<u>Deferred Net Outflows/(Inflow) of Resources</u>
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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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 January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	52 - 67
Monthly benefits, as a percentage of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates		
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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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:

<u>Fiscal Year</u> <u>Ending</u> <u>June 30,</u>	<u>Deferred Net</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
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:

<u>Description</u>	<u>2024</u>		<u>2023</u>	
	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>	<u>Deferred</u> <u>Inflows of</u> <u>Resources</u>
Pension contributions subsequent to the measurement date	\$ 253,545	-	282,363	-
Differences between actual and expected experience	82,578	-	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	<u>\$ 811,933</u>	<u>-</u>	<u>786,307</u>	<u>(9,726)</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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 requirements 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 Funds
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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(7) Defined Benefit Pension Plan, continued

Discount Rate, continued

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

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

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

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

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:

	<u>Discount Rate - 1%</u>	<u>Current Discount Rate</u>	<u>Discount Rate + 1%</u>
	<u>5.90%</u>	<u>6.90%</u>	<u>7.90%</u>
Net pension liability	\$ <u>2,968,140</u>	<u>1,913,265</u>	<u>1,045,012</u>

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:

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

(11) Net Position

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

	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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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*

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability							
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**

Description	Measurement Dates									
	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

Description	Fiscal Years Ended									
	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
Contributions in relation to the actuarially determined contribution	(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>General Fund</u>	<u>Pool Fund</u>	<u>2024</u>
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	<u>13,091,179</u>	<u>581,948</u>	<u>13,673,127</u>
Non-current assets:			
Capital assets, net	934,260	-	934,260
Total non-current assets	<u>934,260</u>	<u>-</u>	<u>934,260</u>
Total assets	<u>14,025,439</u>	<u>581,948</u>	<u>14,607,387</u>
Deferred outflows of resources:			
Deferred OPEB outflows	91,055	-	91,055
Deferred pension outflows	811,933	-	811,933
Total deferred outflows of resources	<u>902,988</u>	<u>-</u>	<u>902,988</u>
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	-	581,948
Long-term liabilities – due within one year:			
Compensated absences	54,495	-	54,495
Leases payable	137,947	-	137,947
Total current liabilities	<u>1,723,404</u>	<u>-</u>	<u>1,723,404</u>
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	<u>2,968,345</u>	<u>-</u>	<u>2,968,345</u>
Total liabilities	<u>4,691,749</u>	<u>-</u>	<u>4,691,749</u>
Deferred inflows of resources:			
Deferred OPEB inflows	139,917	-	139,917
Total deferred inflows of resources	<u>139,917</u>	<u>-</u>	<u>139,917</u>
Net position:			
Net investment in capital assets	117,916	-	117,916
Unrestricted	9,978,845	581,948	10,560,793
Total net position	<u>\$ 10,096,761</u>	<u>581,948</u>	<u>10,678,709</u>

Chino Basin Watermaster
Combining Schedule of Revenue, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2024

	<u>General Fund</u>	<u>Pool Fund</u>	<u>2024</u>
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	<u>9,724,254</u>	<u>677,000</u>	<u>10,401,254</u>
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	<u>11,295,256</u>	<u>433,166</u>	<u>11,728,422</u>
Operating income before depreciation	(1,571,002)	243,834	(1,327,168)
Depreciation and amortization expense	(182,093)	-	(182,093)
Operating income	<u>(1,753,095)</u>	<u>243,834</u>	<u>(1,509,261)</u>
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	<u>(919,927)</u>	<u>83,413</u>	<u>(836,514)</u>
Changes in net position	<u>(2,673,022)</u>	<u>327,247</u>	<u>(2,345,775)</u>
Net position, beginning of period	<u>12,769,783</u>	<u>254,701</u>	<u>13,024,484</u>
Net position, end of period	<u>\$ 10,096,761</u>	<u>581,948</u>	<u>10,678,709</u>

**Chino Basin Watermaster
Combining Schedule of Net Position
June 30, 2023**

	<u>General Fund</u>	<u>Pool Fund</u>	<u>2023</u>
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	<u>15,417,627</u>	<u>254,701</u>	<u>15,672,328</u>
Non-current assets:			
Capital assets, net	196,878	-	196,878
Total non-current assets	<u>196,878</u>	<u>-</u>	<u>196,878</u>
Total assets	<u>15,614,505</u>	<u>254,701</u>	<u>15,869,206</u>
Deferred outflows of resources:			
Deferred OPEB outflows	77,612	-	77,612
Deferred pension outflows	786,307	-	786,307
Total deferred outflows of resources	<u>863,919</u>	<u>-</u>	<u>863,919</u>
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	<u>973,438</u>	<u>-</u>	<u>973,438</u>
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	<u>2,600,947</u>	<u>-</u>	<u>2,600,947</u>
Total liabilities	<u>3,574,385</u>	<u>-</u>	<u>3,574,385</u>
Deferred inflows of resources:			
Deferred OPEB inflows	124,530	-	124,530
Deferred pension inflows	9,726	-	9,726
Total deferred inflows of resources	<u>134,256</u>	<u>-</u>	<u>134,256</u>
Net position:			
Net investment in capital assets	145,069	-	145,069
Unrestricted	12,624,714	254,701	12,879,415
Total net position	<u>\$ 12,769,783</u>	<u>254,701</u>	<u>13,024,484</u>

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

	<u>General Fund</u>	<u>Pool Fund</u>	<u>2023</u>
Operating revenues:			
Administrative assessments	\$ 9,483,632	741,000	10,224,632
Replenishment water revenue	317,476	-	317,476
Other revenue	189,895	-	189,895
Total operating revenue	<u>9,991,003</u>	<u>741,000</u>	<u>10,732,003</u>
Operating expenses:			
Groundwater replenishment and other water purchases	314,012	-	314,012
Optimum basin management plan	4,042,931	-	4,042,931
Watermaster administration	3,090,556	-	3,090,556
Pool, advisory, and board administration	429,829	519,241	949,070
Total operating expense	<u>7,877,328</u>	<u>519,241</u>	<u>8,396,569</u>
Operating income before depreciation	2,113,675	221,759	2,335,434
Depreciation and amortization expense	<u>(143,842)</u>	<u>-</u>	<u>(143,842)</u>
Operating income	<u>1,969,833</u>	<u>221,759</u>	<u>2,191,592</u>
Non-operating revenue (expense):			
Reserve distribution	(177,379)	-	(177,379)
Interest expense	(621)	-	(621)
Investment returns	308,027	32,942	340,969
Total non-operating revenue, net	<u>130,027</u>	<u>32,942</u>	<u>162,969</u>
Changes in net position	<u>2,099,860</u>	<u>254,701</u>	<u>2,354,561</u>
Net position, beginning of period	<u>10,669,923</u>	<u>-</u>	<u>10,669,923</u>
Net position, end of period	<u>\$ 12,769,783</u>	<u>254,701</u>	<u>13,024,484</u>

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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.

C.J. Brown & Company, CPAs

C.J. Brown & Company, CPAs
Cypress, California
November 21, 2024

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WATERMASTER AND BASIN MILESTONES

1970s

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

1978

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

1998

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

1999

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

2000

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

2002

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

2004

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

2007

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

2013

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

2016

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

2018

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

2020

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

2021

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

2023

Adaptive Management strategies are adopted, further increasing local water reserves.

2024

The Environmental Impact Report for the Optimum Basin Management Program Update is certified.



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CHINO BASIN WATERMASTER

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STAFF REPORT

DATE: January 9, 2025
TO: AP/ONAP/OAP Committee Members
SUBJECT: Calculation of Excess Cash Reserves Based on Operating Cash Reserve Policy 4.17 (Business Item III.B.)

Issue: To review the calculation of excess operating cash reserves prepared by Watermaster staff in accordance with Watermaster Policy 4.17. [Normal Course of Business]

Recommendation: Provide advice and assistance on the calculation of excess cash reserves in accordance with Watermaster Policy 4.17.

Financial Impact: Based on the attached schedule, a proposed amount of \$813,456.96 in excess cash reserves is calculated for the fiscal year ended June 30, 2024. The amount could increase dependent on the total amount of Special Assessment Pool Fund balances deemed necessary by the Pools.

ACTIONS:

Appropriative Pool – January 09, 2025 [Recommended]: Advice and assistance
Non-Agricultural Pool – January 09, 2025 [Recommended]: Advice and assistance
Agricultural Pool – January 09, 2025 [Recommended]: Advice and assistance
Advisory Committee – January 16, 2025 [Recommended]: TBD
Watermaster Board – January 23, 2025 [Recommended]: TBD

BACKGROUND

The methodology for the calculation of excess cash reserves was established by Board approval of Watermaster Policy 4.17 (Policy) on March 22, 2012.

Per the staff report on that date, the practice of establishing an operating cash reserve began in fiscal year 1980/81. It was established and changed over the years as follows:

• Fiscal Year 1980/81	25% Operating Cash Reserve
• Fiscal Year 1993/94	33% Operating Cash Reserve
• Fiscal Year 2001/02	33% Operating Cash Reserve + 33% General and Administrative Exp Reserve + 15% Budgeted OBMP & Project Exp Reserve
• Fiscal Year 2006-07	33% Operating Cash Reserve + 30% General and Administrative Exp Reserve + 30% Budgeted OBMP & Project Exp Reserve

The Policy was subsequently changed and codified in its current version. The methodology includes a six-month Working Capital Reserve plus a 10 percent Administrative Operating Reserve and a 15 percent OBMP/Project Operating Reserve. In addition, it provides a method for carryover expenses, Recharge Improvement Debt Payments, over-production replenishment obligations, and return of excess cash reserves.

DISCUSSION

The issue of the calculation of excess cash reserves is brought before the three Watermaster Pools for advice and assistance since Watermaster-held funds include both production-based assessments, paid by the Appropriative and Overlying Non-Agricultural Pools and Special Assessments of those Pools in addition to the Overlying Agricultural Pool. Watermaster staff has conducted a detailed review of the necessary elements of the calculation to ensure compliance with the methodology detailed in the Policy as well as to identify other pertinent elements not addressed in the Policy which is important to bring to the attention of the Watermaster parties before final credits are issued. Section 4.17.10 (Return of Excess Cash Reserves) of the Policy states:

During the Assessment process, normally conducted in November, Watermaster staff will determine if any Excess Cash Reserves exist (excluding any amounts pertaining to the Recharge Improvement Debt Payments). If Excess Cash Reserves exist, these funds will be distributed to the parties as a credit on the Assessment invoice. The distribution of Excess Cash Reserves will be based upon the percentage of Total Assessment dollars paid by each party against the Total Assessments Paid. For example, if a party paid 3 percent of the Total Assessment dollars, they would receive a 3 percent portion of the available Excess Cash Reserve.

A new practice for the Policy’s annual determination of Excess Cash Reserves is presented in the documentation attached to this report. It includes presenting the calculation of Excess Cash Reserves along with detailed supporting schedules for the major elements of the calculation to all the Pools. Those sections include Operating Cash Reserve Policy Requirements, Pool Special Assessment Fund Balances and Carryover Budget Detail. It is important for all parties to understand how “Excess Cash Reserves” are determined and allow the Pools to provide direction relating to Pool Special Assessment funds and Carryover Budget which is finalized after the fiscal year-end audit.

The Policy is also attached to provide parties an opportunity to provide feedback and consider whether elements of the Policy should be updated. If the Determination of Excess Cash Reserves (Attachment 3) is acceptable to the Pools, the Policy should be updated to address elements such as the handling of Watermaster liabilities (Accounts Payable, compensated absences), Pool Special Assessment Funds, and funding the Carryover Budget.

In the Determination of Excess Cash Reserves (Attachment 3), two sections are identified to separate funds being held by Watermaster. The first section titled, "Restricted Funds", accounts for the Special Assessments of each Pool. These are not eligible for general Watermaster administrative or project expenses and are only used based on the approval and direction of the Pools. The second section titled, "Designated Funds", accounts for funds needed to supplement the approved budget. These funds represent a "carryover" from the approved funding of the prior year and categorized into four sections. A detailed report of the Carryover Budget is provided (Attachment 6) for full transparency. Receiving concurrence and approval by the Advisory Committee and Board of the Carryover Budget will provide an audit trail for the amended fiscal year budget since the final carryover amounts were not available at the time of Watermaster's budget adoption in May of 2024.

ATTACHMENTS

1. Watermaster Policy 4.17
2. Watermaster Assessment Package page 22.1 (Assessment Year 2024-2025)
3. Determination of Excess Cash Reserves (Draft)
4. Operating Cash Reserve Policy Requirements
5. Pool Special Assessment Fund Balances 6/30/2024
6. Carryover Budget Fiscal Year 2024/25

Chino Basin Watermaster			
WATERMASTER POLICY			
Subject	Policy Number	Date Adopted	Date Revised
OPERATING CASH RESERVE POLICY	4.17	03/22/2012	

Purpose

4.17.1 The purpose of this policy is to establish an Operating Cash Reserve Policy for Chino Basin Watermaster.

Background

4.17.2 The annual Watermaster budget begins on July 1 each year but the Assessments are not often collected until December. Watermaster’s main source of operating income is derived from the annual Assessments. There is a need to carry Cash Flow Reserves at the beginning of each fiscal year.

The Watermaster budget is approved before the end of the fiscal year. Watermaster Assessments are collected annually to fund Watermaster operations based upon the “Approved” Watermaster budget. There is no contingency provision provided for in the Watermaster budget. There is no mechanism or process to fund for any unanticipated expenses or projects. To provide a funding source for unanticipated expenses, Watermaster historically has maintained Operating Cash Reserves to cover these unexpected expenses.

Policy

4.17.3 Working Capital Cash Reserve: Watermaster will maintain a Working Capital Reserve amount at the beginning of each fiscal year equal to six months of the annual budget to ensure that Watermaster can meet its budgeted financial obligations. The required Working Capital Reserve amount will be based upon the current “Approved” fiscal year budget. In the event that the annual budget has not been approved, the Working Capital Reserve amount will be based upon the previous fiscal year’s “Approved” budget plus ten percent.

4.17.4 Operating Cash Reserve – Administrative: During the budget process, Watermaster shall provide for an Operating Cash Reserve of 10 percent of the “Proposed” General Administrative (GA) fiscal year budget.

4.17.5 Operating Cash Reserve – OPBM/Projects: During the budget process, Watermaster shall provide for an Operating Cash Reserve of 15 percent of the “Proposed” Optimum Basin Management Program (OBMP) and Project (Project) fiscal year budget.

4.17.6 Carry-over Expenses: During the budget process, Watermaster may need to carryover unfinished capital projects or related expenses from one fiscal year to the next. These expenses will be included in the next year’s budget. However, because these unfinished capital projects or related expenses have been previously funded from the Assessment process, they will be excluded from the next Assessment. They will also be excluded from the Operating Cash Reserve calculations in Sections 4.17.4 and 4.17.5 listed above. Any such carryover of funds from one fiscal year to the next will be brought to the attention of the parties during the normal budget process.

If the carryover unfinished capital projects and related expenses are greater than what was previously funded, the difference shall be included as part of the “Proposed” budget or by use of the appropriate Operating Cash Reserve.

4.17.7 Recharge Improvement Debt Payments: As part of the Watermaster budget process, Watermaster staff will determine if any adjustments (increase or decrease) to the Recharge Improvement Debt Payments are required. If the previous year’s Recharge Improvement Debt Payment assessment amount is higher than the actual previous year’s expenses, a decrease in the expense category will be processed for the current budget. If the previous year’s Recharge Improvement Debt Payment assessment amount is lower than the previous year’s actual expenses, an increase in the expense category will be processed.

4.17.8 Overproduction Replenishment Funds: As part of the Watermaster annual Assessment process, overproducers are charged an amount equal to their overproduction to replenish the supply of water. Watermaster will use these funds to purchase water whenever water is available. Watermaster will maintain a Replenishment Water Reserve for these funds. These funds will be maintained on a case by case, unit value basis for each overproducer. Any purchase of Replenishment Water made from these funds will offset the oldest overproduction first. After purchase of Replenishment Water, any excess funds will be returned on a case by case unit cost basis. When Replenishment Water is available, if the cost is greater than the amount on hand for that purchase, a “Special Assessment” or other authorized sources of funding to the applicable overproducer will be processed to fund the purchase of Replenishment



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

Assessment Calculation - Projected (Includes "10% Judgment Administration and 15% OBMP & Program Elements 1-9 Operating Reserves")

PRODUCTION BASIS

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

2023/2024 Production and Exchanges in Acre-Feet (Actuals)¹

BUDGET

Judgment Administration ^{2,3}

OBMP & Program Elements 1-9 ²

Judgment Administration, OBMP & PE 1-9 Assessments

TOTAL BUDGET

Less: Budgeted Interest Income

Less: Contributions from Outside Agencies

Subtotal: CASH DEMAND

Add: OPERATING RESERVE

Judgment Administration (10%)

OBMP & PE 1-9 (15%)

Subtotal: OPERATING RESERVE

Less: Cash Balance on Hand Available for Assessments ⁴

FUNDS REQUIRED TO BE ASSESSED

Proposed Assessments

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

Grand Total

Prior Year Assessments, (Actuals) Information Only

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

Grand Total

Estimated Assessment as of "Approved" Budget May 23, 2024, Information Only

Grand Total

FY 2023/24 Budget ⁵	FY 2024/25 Budget	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		86,865.190	66,788.048	76.887%	17,082.226	19.665%	2,994.916	3.448%
		77,415.609	56,820.238	73.396%	17,716.582	22.885%	2,878.789	3.719%
			Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,681,911	\$3,321,620	\$3,321,620	\$2,437,948		\$760,153		\$123,518	
\$5,283,151	\$6,408,960	\$6,408,960		\$4,703,943		\$1,466,692		\$238,325
\$8,965,062	\$9,730,580	\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325
		\$9,730,580	\$2,437,948	\$4,703,943	\$760,153	\$1,466,692	\$123,518	\$238,325
(\$312,500)	(\$478,500)	(\$478,500)		(\$351,202)		(\$109,505)		(\$17,794)
(\$186,412)	(\$191,070)	(\$191,070)		(\$140,238)		(\$43,726)		(\$7,105)
\$8,466,150	\$9,061,010	\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426
\$368,191	\$332,162	\$332,162	\$243,795		\$76,015		\$12,352	
\$792,473	\$961,344	\$961,344		\$705,591		\$220,004		\$35,749
\$1,160,664	\$1,293,506	\$1,293,506	\$243,795	\$705,591	\$76,015	\$220,004	\$12,352	\$35,749
(\$1,160,664)	(\$1,293,506)	(\$1,293,506)	(\$243,795)	(\$705,591)	(\$76,015)	(\$220,004)	(\$12,352)	(\$35,749)
\$8,466,150	\$9,061,010	\$9,061,010	\$2,437,948	\$4,212,503	\$760,153	\$1,313,461	\$123,518	\$213,426
	[A]	Per Acre-Foot	\$42.91	\$74.14	\$42.91	\$74.14	\$42.91	\$74.14
				\$117.05		\$117.05		\$117.05
	[B]	Per Acre-Foot	\$42.39	\$55.08	\$42.39	\$55.08	\$42.39	\$55.08
				\$97.47		\$97.47		\$97.47
	[A] - [B]		\$0.52	\$19.06	\$0.52	\$19.06	\$0.52	\$19.06
				\$19.58		\$19.57		\$19.57
			\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63
				\$95.72		\$95.72		\$95.72

Notes:

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

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

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

⁴ June 30th fund balance (estimated) less funds required for Operating Reserves, Agricultural Pool Reserves, and Carryover replenishment obligations.

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

Water. Other authorized sources of funding may include pre-paid deposits, advanced payments or billing/invoice to individual parties from Watermaster.

4.17.9 Unanticipated Project/Programs: Watermaster currently does not maintain an Operating Cash Reserve for future or unanticipated Projects/Programs. If and when unanticipated Projects/Programs occur, a “Special Assessment” or other authorized sources of funding to the applicable parties will be processed to fund the unanticipated expenses. Other authorized sources of funding may include pre-paid deposits, advanced payments or billing/invoice to individual parties from Watermaster.

4.17.10 Return of Excess Cash Reserves: During the Assessment process, normally conducted in November, Watermaster staff will determine if any Excess Cash Reserves exist (excluding any amounts pertaining to the Recharge Improvement Debt Payments). If Excess Cash Reserves exist, these funds will be distributed to the parties as a credit on the Assessment invoice. The distribution of Excess Cash Reserves will be based upon the percentage of Total Assessment dollars paid by each party against the Total Assessments Paid. For example, if a party paid 3 percent of the Total Assessment dollars, they would receive a 3 percent portion of the available Excess Cash Reserve credit.



**Chino Basin Watermaster
Determination of Excess Cash Reserves
(Draft)**

	<u>June 30, 2024</u>	
Cash Balances		
Petty Cash	\$ 301.82	
BofA Checking Account	610,770.23	
Trust Account - County of SB	-	
CLASS Account	10,449,837.01	
LAIF Account (Including Fair Market Value Adj.)	<u>633,859.31</u>	\$ 11,694,768.37
Less: Current Liabilities		
Accounts Payable	\$ (667,236.76)	
Payroll Liabilities - Vacation/Sick/Comp	<u>(155,699.76)</u>	<u>(822,936.52)</u>
Net Cash Balance		\$ 10,871,831.85
Reserve Policy Requirements		
<u>Restricted Reserves:</u>		
Six (6) Months Working Capital - Reserve	\$ (5,251,675.00)	
10% Judgment Admin - Reserve	(332,162.00)	
15% OBMP and PE 1-9 - Reserve	<u>(961,344.00)</u>	<u>(6,545,181.00)</u>
Net Cash Balance Required per Policy		\$ 4,326,650.85
Restricted Funds		
<u>Pool Special Assessment Fund Balances:</u>		
Agricultural Pool Special Fund	\$ (818,112.17)	
Non-Agricultural Pool - Legal Services	\$ (63,483.09)	
Non-Agricultural Pool - Meeting Compensation	<u>(2,250.00)</u>	\$ (65,733.09)
Appropriative Pool - Held for Agricultural Pool - Legal Services	\$ (388,647.51)	
Appropriative Pool - Held for Agricultural Pool - Mtg. Attendance Compensation	(17,694.65)	
Appropriative Pool - Held for Agricultural Pool - Special Project Funding	(51,643.00)	
Appropriative Pool - Legal Services	9,472.87	
Appropriative Pool - Consultant Services	<u>(20,577.61)</u>	\$ (469,089.90) \$ (1,352,935.16)
Appropriative Pool - TOA Settlement Agreement Invoice (6/17/22) billed twice		(75,868.00)
<u>Groundwater Replenishment Funds Collected:</u>		\$ (180,234.43)
<u>Reimbursements and Refunds Due at Assessment Invoicing:</u>		
Debt Service Refund - FY 2021/22	\$ (145,043.00)	
Debt Service Refund - FY 2022/23	<u>(18,441.00)</u>	\$ (163,484.00)
Designated Funds		
<u>Carryover Budget:</u>		
Administration	\$ (10,037.93)	
OBMP	(357,050.00)	
Engineering	(454,874.59)	
Projects	<u>(918,709.78)</u>	\$ (1,740,672.30)
<u>Other:</u>		
Refund Reserve Used by AP for Ag Legal	\$ (102,557.12)	
Refund Reserve Used by AP for Ag Legal included above	<u>102,557.12</u>	\$ -
Net Cash in Excess/(Shortfall)		<u>\$ 813,456.96</u>

**Chino Basin Watermaster
Operating Cash Reserve Policy Requirements**

ATTACHMENT 4

	FY 2023/24 Approved Budget	FY 2024/25 Approved Budget	Reserve Policy %	Reserve Policy \$ Amount
Revenue				
Administration Revenue				
Local Agency Subsidies	186,412	191,070		
Admin Assessments-Appropriative Pool	8,886,164	9,521,030		
Admin Assessments-Non-Ag Pool	428,750	312,750		
Total Administration Revenue	9,501,327	10,024,850		
Other Revenue				
Interest Income	312,500	478,500		
Miscellaneous Income	-	-		
Total Other Revenue	312,500	478,500		
Total Revenue	9,813,827	10,503,350		
Expenses				
Judgment Administration Expense				
Judgment Administration Costs	728,726	721,010		
Administration Salary Costs	1,413,610	1,032,120		
Office Building Expense	208,510	234,470		
Office Supplies & Equip.	46,950	56,390		
Postage and Printing Costs	33,806	32,950		
Information Services	199,818	232,530		
WM Special Contract Services	60,200	111,460		
Watermaster Legal Services	565,964	414,060		
Insurance Expense	50,468	50,950		
Dues and Subscriptions	40,027	25,900		
Field Supplies & Equipment	3,200	3,200		
Travel and Transportation	29,570	104,960		
Conferences and Seminars	50,400	49,370		
Advisory Committee Expenses	105,823	134,130		
Watermaster Board Expenses	256,601	288,290		
Appropriative Pool Administration	112,173	125,500		
Agricultural Pool Administration	108,700	124,220		
Non-Agricultural Pool Administration	108,194	120,940		
Allocated Administration Expenses	(440,829)	(540,830)		
Total Judgment Administration Expenses	3,681,911	3,321,620	10%	332,162.0
OBMP Expenses & Program Elements 1-9				
Optimum Basin Mgmt Program	1,066,497	1,437,940	15%	215,691.00
Groundwater Level Monitoring	456,925	585,050	15%	87,757.50
OBMP Pgm Element 2 - Comp Recharge	1,414,773	1,774,300	15%	266,145.00
OBMP Pgm Element 3 & 5 - Water Supply Plan	84,677	122,010	15%	18,301.50
OBMP Pgm Element 4 - Mgmt Zone Strategies	512,434	412,400	15%	61,860.00
OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	673,924	669,380	15%	100,407.00
OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	633,092	867,050	15%	130,057.50
Recharge Improvement Debt & Projects	848,765	772,770	0%	N/A
Allocated Administration Expenses - OBMP	222,160	232,750	15%	34,912.50
Allocated Administration Expenses - PE 1-9	218,669	308,080	15%	46,212.00
Total OBMP Program Elements 1-9	6,131,916	7,181,730		961,344.00
Total Expenses	9,813,827	10,503,350		5,251,675
Net Income/(Loss)	-	-		

**Chino Basin Watermaster
Pool Special Assessment Fund Balances 6/30/24**

Fund Balance for Agricultural Pool Account 8467 - Legal Services (Held by AP)	
Beginning Balance July 1, 2023:	\$ 41,675.63
Additions:	
Payments received on AP Pool Assessment invoices issued 10/30/23	250,000.00
Ag Pool Legal invoices issued Sep. 9 2022 for \$250,000	
Ag Pool Legal invoices issued Apr. 20 2023 for \$100,000	
Settlement Agreement Payments	262,832.38
Total Additions:	<u>512,832.38</u>
Reductions:	
Invoices paid July 2023 - June 2024	(165,860.50)
Subtotal Reductions:	<u>(165,860.50)</u>
Available Fund Balance as of June 30, 2024	<u>\$ 388,647.51</u>

Agricultural Pool Reserve Funds As shown on the Combining Schedules	
Beginning Balance July 1, 2023:	\$ 612,103.32
Additions:	
YTD Interest earned on Ag Pool Funds FY 24	61,738.14
Transfer of Funds from AP to Special Fund for Legal Service Invoices	165,860.50
Payments received on FY 24 Ag Pool invoices issues Sep. 9, 2022	102,245.10
Payments received on FY 24 Ag Pool invoices issues Apr. 20, 2023	42,025.61
Settlement Agreement Payments	
Total Additions:	<u>371,869.35</u>
Reductions:	
Legal service invoices paid July 2023 - June 2024	(165,860.50)
Total Reductions	<u>(165,860.50)</u>
Agricultural Pool Reserve Funds Balance as of June 30, 2024:	<u>\$ 818,112.17</u>

Fund Balance For Agricultural Pool Account 8470 - Meeting Compensation (Held by AP)	
Beginning Balance July 1, 2023:	\$ 950.98
Additions:	
Payments received on AP Pool Assessment invoices issued 10/30/23	50,000.00
Budget Transfers ¹	10,993.67
Subtotal Additions:	<u>60,993.67</u>
Reductions:	
Compensation paid July 2023 - June 2024	(44,250.00)
Subtotal Reductions:	<u>(44,250.00)</u>
Available Fund Balance as of June 30, 2024	<u>\$ 17,694.65</u>

Fund Balance For Agricultural Pool Account 8471 - Special Projects (Held by AP)	
Beginning Balance July 1, 2023:	\$ 10,993.67
Additions:	
Payments received on AP Pool Assessment invoices issued 10/30/23	61,000.00
Subtotal Additions:	<u>61,000.00</u>
Reductions:	
Invoices paid July 2023 - June 2024	(9,357.00)
Budget Transfers ¹	(10,993.67)
Subtotal Reductions:	<u>(20,350.67)</u>
Available Fund Balance as of June 30, 2024	<u>\$ 51,643.00</u>

¹Per action taken at September pool committee meeting.

¹Per action taken at September pool committee meeting.

Fund Balance For Non-Agricultural Pool Account 8567 - Legal Services	
Beginning Balance July 1, 2023:	\$ 56,965.90
Additions:	
Interest Earnings	2,987.69
Payments received on ONAP Assessment invoices issued 11/18/23	25,000.00
Subtotal Additions:	<u>27,987.69</u>
Reductions:	
Invoices paid July 2023 - June 2024	(19,470.50)
Budget Transfers	(2,000.00)
Subtotal Reductions:	<u>(21,470.50)</u>
Available Fund Balance as of June 30, 2024	<u>\$ 63,483.09</u>

Fund Balance For Appropriative Pool Account 8367 - Legal Services	
Beginning Balance July 1, 2023:	\$ (12,415.36)
Additions:	
Interest Earnings	18,688.18
Payments received on AP Pool Assessment invoices issued 10/30/23	178,107.17
Subtotal Additions:	<u>196,795.35</u>
Reductions:	
Invoices paid July 2023 - June 2024	(193,852.86)
Subtotal Reductions:	<u>(193,852.86)</u>
Available Fund Balance as of June 30, 2024	<u>\$ (9,472.87)</u>

Chino Basin Watermaster
Pool Special Assessment Fund Balances 6/30/24

Fund Balance For Non-Agricultural Pool	Fund Balance For Appropriative Pool
Account 8511 - Meeting Compensation	Account 8368 - Tom Harder Contract
Beginning Balance July 1, 2020:	Beginning Balance July 1, 2023:
\$ 875.00	\$ -
Additions:	
Payments received on ONAP Assessment invoices issued 11/18/23	
6,000.00	
Budget Transfers	
2,000.00	
Subtotal Additions: 8,000.00	Interest Earnings
	-
	Payments received on AP Pool Assessment invoices issued 10/30/23
	20,577.61
	Subtotal Additions: 20,577.61
Reductions:	
Compensation paid July 2023 - June 2024	Invoices paid July 2023 - June 2024
(6,625.00)	-
Subtotal Reductions: (6,625.00)	-
Available Fund Balance as of June 30, 2024	Available Fund Balance as of June 30, 2024
\$ 2,250.00	\$ 20,577.61

**Chino Basin Watermaster
Carryover Budget Fiscal Year 2024/25**

ATTACHMENT 6

Description	Amount	Account	Fiscal Year	Type
Other Office Equipment - Boardroom Upgrades	\$ 10,037.93	6038	FY 2020/21	ADMIN
Subtotal	\$ 10,037.93			
Meter Installation - New Meter Installation	\$ 175,400.00	7540	FY 2018/19	OBMP
Meter Installation - Calibration and Testing	181,650.00	7545	FY 2018/19	OBMP
Subtotal	\$ 357,050.00			
Groundwater Level Monitoring Program	\$ 9,700.00	7104.3	FY 2023/24	ENG
Groundwater Level Monitoring Program: Setup and Maintenance of Monitoring Network - Contracted	10,000.00	7104.8	FY 2023/24	ENG
Comprehensive Recharge Program	100,000.00	7202.2	FY 2023/24	ENG
PE4/MZ-1: Ground Level Monitoring and Reporting Program	100,000.00	7402	FY 2023/24	ENG
PE4/MZ-1: Subsidence Management Plan for Northwest MZ-1	143,000.00	7402.1	FY 2023/24	ENG
Groundwater Quality Monitoring and Reporting Program and as-needed Consulting	21,500.00	7502	FY 2023/24	ENG
Update IEUA's Recycled Water Permit and Water Salinity MP - IEUA Cost Share	20,752.00	7510	FY 2023/24	ENG
Prepare Surface Water Monitoring Work Plan for Chino Creek - IEUA Cost Share	8,500.00	7517	FY 2023/24	ENG
Support Implementation of the 2020 Storage Management Plan	25,000.00	7610	FY 2023/24	ENG
Support Implementation of the Safe Yield Court Order	16,422.59	7614	FY 2023/24	ENG
Subtotal	\$ 454,874.59			
Upper Santa Ana River HCP (TO #7)	\$ 15,062.88	7690.7	FY 2014/15	PROJ
Upper Santa Ana River HCP (TO #7)	5,000.00	7690.7	FY 2015/16	PROJ
Lower Day Basin RMPU (TO #2)	238,646.90	7690.8	FY 2016/17	PROJ
Jurupa Basin Berm & Trash Boom	358,000.00	7690.23	FY 2022/23	PROJ
Jurupa Basin Ramp	102,000.00	7690.24	FY 2023/24	PROJ
Funds on Hold for Projects/Refund	200,000.00	7690.9	FY 2017/18	PROJ
Subtotal	\$ 918,709.78			
Balance at 7/31/24		\$ 1,740,672.30		