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CHINO BASIN WATERMASTER

9 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**

10 **FOR THE COUNTY OF SAN BERNARDINO**

12 CHINO BASIN MUNICIPAL WATER
DISTRICT,

13 Plaintiff,

14 v.

15 CITY OF CHINO, ET AL.,

16 Defendants.

Case No. RCV RS 51010

[Assigned for All Purposes to the
Honorable Stanford E. Reichert]

**DECLARATION OF BRADLEY J.
HERREMA IN SUPPORT OF
WATERMASTER'S MOTION FOR
COURT TO RECEIVE AND FILE
WATERMASTER'S 44TH ANNUAL
REPORT**

Date: April 8, 2022

Time: 1:30 p.m.

Dept.: S35

*[Notice of Motion and Motion for Court to
Receive and File Watermaster's 44th Annual
Report; and [Proposed] Order filed
concurrently herewith]*

BROWNSTEIN HYATT FARBER SCHRECK, LLP

1021 Anacapa Street, 2nd Floor
Santa Barbara, CA 93101

DECLARATION OF BRADLEY J. HERREMA

I, Bradley J. Herrema, declare as follows:

1. I am an attorney duly admitted to practice before all of the courts of this State, and am a shareholder in the law firm of Brownstein Hyatt Farber Schreck, LLP, counsel of record for Chino Basin Watermaster (“Watermaster”). I have personal knowledge of the facts stated in this declaration, except where stated on information and belief, and, if called as a witness, I could and would competently testify to them under oath. I make this declaration in support of the above-referenced request.

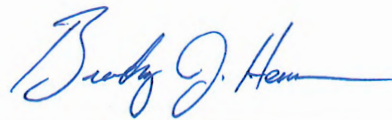
2. As legal counsel for Watermaster, I am familiar with Watermaster’s practices and procedures, as well as actions taken by the Pool Committees, Advisory Committee, and Board.

3. On January 27, 2022, the Watermaster Board approved, by unanimous vote, the Chino Basin Watermaster Fiscal Year 2020-21 44th Annual Report (“Report”) and directed its filing with this Court. Attached hereto as **Exhibit A** is a true and correct copy of the Report. During their January 2022 regular meetings, the Report was presented to the Overlying (Non-Agricultural) Pool, the Agricultural Pool, and Appropriative Pool Committees and Advisory Committee for their review and advice and assistance. Each Pool Committee unanimously recommended that the Advisory Committee recommend to the Watermaster Board to adopt the Report at their respective January 13, 2022 meetings. At its January 20, 2022 meeting, the Advisory Committee recommended that the Watermaster Board adopt the Report.

4. I am not aware of any opposition to the Court receiving and filing the Report.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated this 4th day of February, 2022, at Redondo Beach, California.



Bradley J. Herrema

Exhibit A



CHINO BASIN WATERMASTER
**44TH ANNUAL
REPORT**
FISCAL YEAR 2020-21

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

ADJUDICATION 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 OBMP is developed with stakeholder input, providing a detailed blueprint to ensure a reliable water supply and protect and enhance water 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

The Regional Water Quality Control Board (RWQCB) adopts the Max Benefit Salinity Management Program, enabling implementation of 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 tens of millions in grant funding and hundreds of millions in cost savings and benefits.

2013

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

2016

Pumping at the Chino Desalter Authority desalter wells continues to increase and hydraulic control is demonstrated. Desalter expansion continues.

2018

January marks the 40th anniversary of the Chino Basin Judgment. 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 (afy).

2020

The 2020 OBMP is developed with stakeholder input and adopted by the Board, updating the 20-year-old document. The Court orders a second Safe Yield Reset, setting the Safe Yield at 131,000 afy effective 2021.

2021

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



CBWM HAS HELPED ENSURE BASIN WATER SUPPLIES FOR DECADES

A Message from Chino Basin Watermaster

Despite a Two-Decade Dry Period, the Basin Continues to Provide Adequate Water. Our region is in the midst of a severe drought, with rainfall last year a mere one-third of average, and with the last two decades being below average. In addition, we face competition for limited imported supplies, and must manage complex state and federal environmental, legal, and regulatory requirements.

Nonetheless, we have succeeded in providing adequate water supplies due to decades of excellent water management by the Parties, Inland Empire Utilities Agency (IEUA), Watermaster, and others within our Basin. Despite the wide range of interests represented—including small communities, large cities, and agricultural, urban, and industrial users—Watermaster and the Parties continue to collaborate effectively.

The Highlight of This Year's Work Was the Approval of the 2020 OBMP. This update follows 20 years of achievements under the original 2000 OBMP. The 2020 update of this central master planning document will guide us for the next 20 years.

Additionally, We Were Successful in the Approval of the Local Storage Limitation Solution, which provides for the long-term storage the Parties need to meet water demand across the Basin.

Of course, Watermaster also completed a wide range of other water supply and quality actions, as described in this report.

I remain confident that we will continue to build on the excellent work of the past and effectively respond to current and future challenges. This confidence is born of past success and the continuing collaboration of Watermaster and the many Parties and stakeholders in the Basin.

Peter Kavounas, PE
General Manager, Chino Basin Watermaster

1999 THROUGH 2021 REPRESENTS A 22-YEAR DRY PERIOD PUNCTUATED BY JUST SIX WET YEARS. YET WE HAVE ADEQUATE WATER SUPPLIES, THANKS TO OUR LONG-TERM WATER MANAGEMENT.

PARTNERS IN BASIN MANAGEMENT

2020 OBMP APPROVED: FIRST TASK IS STORAGE MANAGEMENT

The OBMP is the master planning document for Watermaster's basin management activities to protect and enhance the groundwater quality and quantity. In 2020, Watermaster updated the OBMP for the first time since its development in 2000. While the goals of the 2020 OBMP remain the same as in 2000, the implementation plan will need to be updated by the Parties to reflect current needs.

2020 OBMP REPORT APPROVED

THIS CENTRAL DOCUMENT WILL GUIDE WATERMASTER FOR THE COMING DECADES

In August and September 2020, a series of workshops were held to discuss the direction of the OBMPU. The Parties provided additional comments on the 2020 OBMP, which Watermaster responded to before incorporating them into the updated Plan. The Watermaster Board adopted the final 2020 OBMP Update Report on October 22, 2020. The 2000 OBMP guided Watermaster for 20 years and the updated 2020 OBMP should continue to guide it for another 20.

IMPLEMENTATION OF THE OBMP TO DATE HAS PROVIDED APPROXIMATELY \$300 MILLION IN NET BENEFITS TO THE PARTIES, SUCH AS CREATING NEW STORAGE, CAPTURING RECYCLED WATER, AND ADDRESSING LAND SUBSIDENCE.



2020 OBMP ELEMENTS REMAIN UNCHANGED

The updated plan retains the initial nine Program Elements of the 2000 OBMP while addressing evolving water management issues and challenges.

- 1) Monitoring Program
- 2) Recharge Program
- 3) Supply for Impaired Areas
- 4) Subsidence Management
- 5) Regional Supplemental Water Program
- 6) Cooperative Programs with Water Quality Regulators
- 7) Salt Nutrient Management Plan
- 8) Storage Management Plan
- 9) Storage and Recovery Programs

IMPLEMENTATION PLANNING BEGINS TO MAKE 2020 OBMP ACTIONABLE

Parties Set Initial Focus for OBMP Implementation. Watermaster and IEUA held eight listening sessions on the OBMP Update and four workshops on storage. The Parties agreed that the immediate focus for 2020 OBMP implementation would be storage management and the Local Storage Limitation Solution. The Parties agreed to evaluate local storage, perform the environmental review, and complete a "Storage Implementation Plan Agreement" by June 30, 2021. All other 2020 OBMP implementation actions are deferred for the time being.

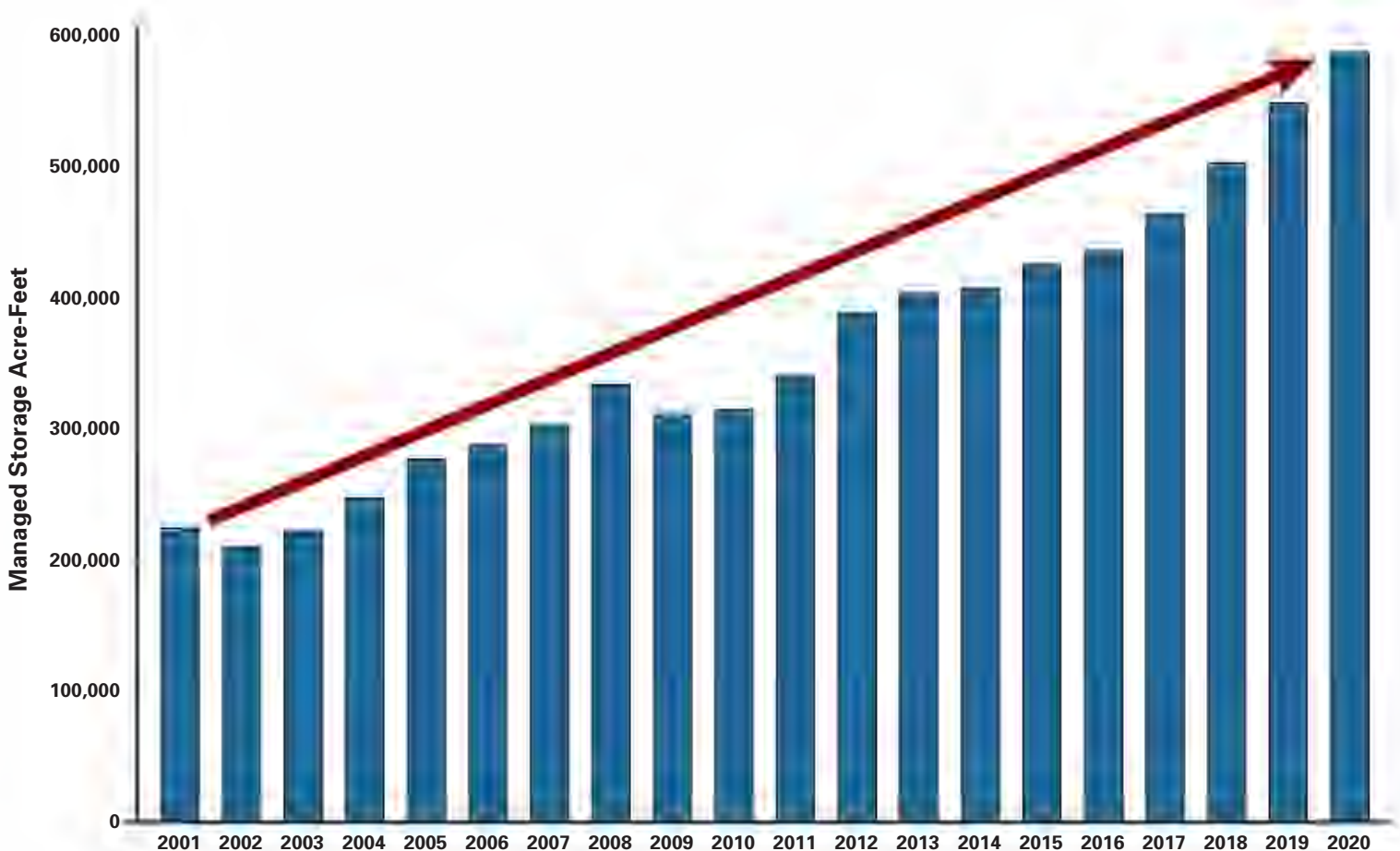
OTHER ACTIONS NEEDED TO MAKE THE 2020 OBMP ACTIONABLE

UPDATE THE MANAGEMENT AGREEMENTS AND UNDERTAKE FOCUSED ENVIRONMENTAL PROCESSES

Programmatic California Environmental Quality Act (CEQA) Complete but Project-Level Analysis May Be Needed. CEQA documentation is complete at the program level for the entire OBMP. As individual projects begin, additional project-level environmental documentation will be developed as needed.

Management Agreements Updates Initiated. A number of related agreements will need to be updated to reflect changes in the OBMP and the Implementation Plan as it evolves. In 2020–21, Watermaster began working with the Parties to draft the Peace Agreement Amendment for the Local Storage Limitation Solution.

Managed Storage Has Been Steadily Increasing Over Time



The amount of water in managed storage accounts has grown steadily for the past 20 years and the amount permitted to be safely stored has recently increased to accommodate future increases. These actions are due to successful collaboration between the Watermaster Parties. Through their efforts, Watermaster and the Parties are maximizing the Basin's capacity to store water and meet long-term water supply needs.

BASIN STORAGE CAPACITY INCREASED IN A WIN FOR ALL PARTIES

In 2016, the Parties' projections indicated that they expected to exceed the 500,000 acre-feet of storage permitted in Program Element 8 of the 2000 OBMP. In 2017, Watermaster began a series of technical studies enabling updates to the Peace Agreement and OBMP, making possible the recent increase to 700,000 acre-feet of storage.

“LOCAL STORAGE LIMITATION SOLUTION” PROVIDES CERTAINTY FOR PARTIES

BACKGROUND: ACTIONS SINCE 2017 MAKE LOCAL STORAGE LIMITATION SOLUTION POSSIBLE

For the past 20 years, Watermaster has managed groundwater storage according to the 2000 OBMP and under the Peace Agreement rules that established a Safe Storage Capacity of 500,000 acre-feet.

Beginning in 2017, Watermaster worked closely with the Parties and IEUA on studies and actions to clear the way for temporary storage increases — and ultimately, a long-term Local Storage Limitation Solution.

- **Environmental Analysis.** In 2017, Watermaster and IEUA conducted an environmental analysis to assess the possibility of increasing Safe Storage Capacity.
- **Temporary Capacity Increase.** In 2017, Watermaster and IEUA conducted the analysis needed to temporarily increase Safe Storage Capacity to 600,000 acre-feet from July 1, 2017, through June 30, 2021. Addendum No. 1 to the OBMP Environmental Impact Report (EIR) allowed up to 600,000 acre-feet of storage until June 2021.
- **Storage Framework Investigation.** In 2017 and 2018, Watermaster undertook the two-year Storage Framework Investigation to develop a long-term groundwater storage plan and ensure managed storage does not harm the Basin.
- **Storage Management Plan.** In 2019, Watermaster developed a Storage Management Plan to update the analysis and planning from 1999.
- **2020 OBMP.** The Storage Management Plan was prepared through a stakeholder process in parallel with the 2020 OBMP, and folded into Program Elements 8 and 9 of the OBMP process at the end of 2019. The Storage Management Plan outlined methods to analyze Storage and Recovery programs that were applied to analyze the Local Storage Limitation Solution.

CLOSE COLLABORATION WAS REQUIRED OVER FOUR YEARS TO NAVIGATE COMPLEX TECHNICAL, INSTITUTIONAL, REGULATORY, FINANCIAL, AND LEGAL CHALLENGES AND APPROVE THE LOCAL STORAGE LIMITATION SOLUTION.

THE LOCAL STORAGE LIMITATION SOLUTION SOLVES THE POTENTIAL LOSS OF LOCAL STORAGE DUE TO A LACK OF ENVIRONMENTAL CLEARANCE.



THIS YEAR'S ACTIONS LEADING UP TO THE CAPACITY SOLUTION

Currently, the amount of water in managed storage is close to 600,000 acre-feet. Without the proper environmental review, the Parties would have had to remove stored water to stay below 500,000 acre-feet in June 2021.

CEQA Analysis for Local Storage Limitation Solution.

Watermaster coordinated the preparation of technical and environmental analyses for an Addendum to the 2000 OBMP EIR to support the Local Storage Limitation Solution. The IEUA Board adopted the Addendum in March 2021 and Watermaster reported its adoption to the Court.

Increase in Storage Approved. On May 27, 2021, the Watermaster Board adopted resolution 2021-03, which sets the storage cap at 700,000 acre-feet until June 2030 and at 620,000 acre-feet until June 2035. This resolution was presented to the Court on June 25, 2021, and approved. This is now known as the Local Storage Limitation Solution.


STORAGE PROGRAMS

DRY YEAR YIELD PROGRAM HAS NEARLY 23,000 ACRE-FEET IN STORAGE

The Dry Year Yield program is a collaborative project between Watermaster, IEUA, MWD, and Three Valleys Municipal Water District. It allows MWD to store up to 25,000 acre-feet per year in the Chino Basin (to a maximum of 100,000 acre-feet total) and extract it later. As of June 2021, there is 22,929 acre-feet remaining in the DYY account.

CREATIVE NEW APPROACH TO INCREASING RECHARGE TO BE TESTED

A new Managed Aquifer Recharge Project is ready to be tested during the next period of heavy rainfall. This test project is a collaboration between Watermaster, Fontana Water Company, and a private agricultural company. The project involves pumping excess treated water to a vineyard, where it percolates into the soil instead of being dumped downstream. The recharged water is then stored underground for future use.



THE MAXIMUM BENEFIT PROGRAM HAS MADE IT POSSIBLE TO RECHARGE LARGE AMOUNTS OF RECYCLED WATER, IMPROVING THE WATER SUPPLY ACROSS THE BASIN.

2013 RMPU PROJECTS MOVE TOWARD COMPLETION

The 2013 RMPU is a comprehensive program of recharge projects developed to enhance water supplies and protect and improve water quality in the Basin. The 2013 Amendment evaluated 27 water supply facility projects and approved five.

2013 RMPU PROJECT UPDATES

ALL APPROVED 2013 RMPU PROJECTS ARE CONSTRUCTED OR UNDER CONSTRUCTION

The San Sevaine Basin and Victoria Basin projects have been completed. The remaining three projects are under construction: Lower Day Basin, Wineville/Jurupa/RP3/Force Main, and Montclair Basin.

2013 RMPU PROJECTS WILL ADD ABOUT 11,850 ACRE-FEET PER YEAR OF STORMWATER AND RECYCLED WATER RECHARGE CAPACITY.

SAN SEVAINE PROJECT WINS PRESTIGIOUS AWARDS AND ADDS WATER TO THE BASIN

IEUA implemented the San Sevaine Basin Improvements Project in partnership with Watermaster. It will add about 642 acre-feet of stormwater and 4,100 acre-feet of recycled water per year to the Basin for groundwater recharge. Although it was just completed in January 2021, the project has already attracted attention from engineering organizations. The California Water Environment Association (CWEA) awarded it Engineering Project of the Year, and the San Bernardino-Riverside Branch of the American Society of Civil Engineers recognized the project for sustainable engineering.

LOWER DAY PROJECT IS NEARING COMPLETION

Construction for the Lower Day Basin Project to increase stormwater diversion and Basin storage is nearing completion, with only minor tasks remaining. Final completion is expected by December 2021.

CONSTRUCTION TO BEGIN ON LARGE WINEVILLE, JURUPA, RP3 & FORCE MAIN (23A) PROJECT

This year, Watermaster began the 23A Project, the largest 2013 RMPU project, which focuses on improving storage and recharge capacity using pumps and conveyance systems between basins and new diversion structures. Construction permits have been finalized and bidding has begun. Because material costs are higher due to the pandemic, the Parties approved additional funding for this project.

MONTCLAIR BASIN DESIGN PLANS FINALIZED

Watermaster has finalized the design plans and specifications for Montclair Basin and is obtaining the required permits. Construction should begin in April 2022, following an extended wait for a US Army Corps of Engineers permit.



The Lower Day Improvement Project under construction. The completed project will increase stormwater diversion and Basin storage.

LOW-INTEREST LOANS AND GRANTS LOWER THE COST OF RECHARGE WATER

Loan Terms Changed to Maintain Future Financial Flexibility. IEUA secured \$15.3 million in grant funding and low-interest loans for the 2013 RMPU projects. In 2020 and early 2021, Watermaster facilitated the Appropriative Pool Parties' review of a proposed refinancing. This was done because the State Water Resources Control Board changed the prepayment provisions in ways that could reduce Watermaster's ability to fund or refinance these loans in the future. A 20-year loan term for State Revolving Fund financing was selected. This significantly reduced the amount Parties pay each year. It also preserved IEUA's borrowing capacity.

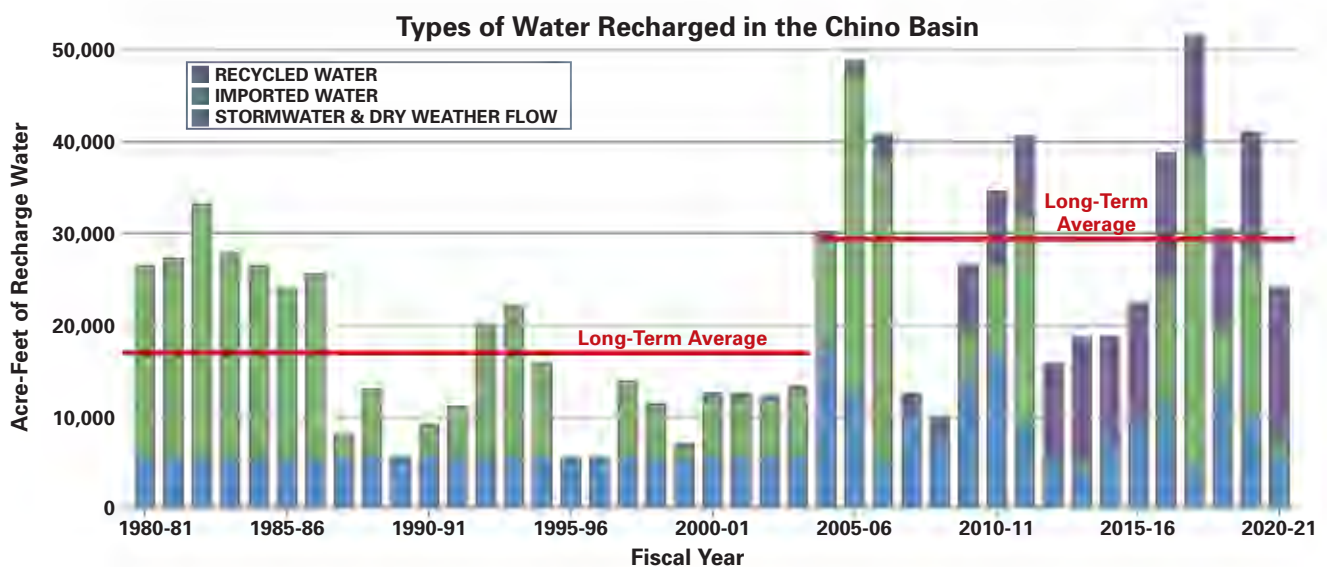
GRANTS WILL COVER OVER HALF OF THE \$28.9 MILLION COST OF THE 2013 RMPU PROGRAM. LOW-INTEREST LOANS WILL COVER MOST OF THE REMAINING COSTS.

NEW ACCESS TO THE CHINO VALLEY MODEL BENEFITS STAKEHOLDERS

The Chino Valley Model (CVM) is a powerful tool that helps Watermaster fulfill its obligations and goals. For example, analysis from the CVM and its predecessors has contributed to achieving hydraulic control, developing the safe yield recalculation, increasing the use of Basin storage capacity, and more.

New Access Aids Parties and Increases Transparency. Parties have requested specific analyses from the CVM and information regarding its data and structure. In October 2020, Watermaster adopted resolution 2020-05, establishing a data portal, procedures, and a fee schedule for accessing information and documents related to the CVM. This access increases Watermaster's transparency with stakeholders.

The Groundwater Model and Its Use. The Chino Valley Model is custom software developed for and by Watermaster. Using extensive data on groundwater levels, flows, contamination, and more, the model is calibrated to predict groundwater levels, simulate how water flows in the Basin, and answer questions the Parties and Watermaster have about the Basin.



Recharge Continues to Grow. Chino Basin Watermaster and its partners began expanding recharge capacity in the Basin in 2004–05. Before that time, long-term average recharge was about 17,000 acre-feet per year. Since then, recharge has almost doubled to an average of about 30,000 acre-feet per year.

WATERMASTER AND IEUA HAVE SUFFICIENT RECHARGE CAPACITY AVAILABLE TO MEET ALL RECHARGE AND REPLENISHMENT OBLIGATIONS THROUGH 2050.

NUMEROUS PROJECTS ARE HELPING TO ACHIEVE A SUSTAINABLE, HIGH-QUALITY WATER SUPPLY

Watermaster carries out a wide range of projects under the OBMP and other plans to meet water users' water supply and quality needs and safeguard the environment throughout the Basin.

ONGOING MONITORING AT THE PRADO BASIN CONTINUES TO DETECT NO IMPACTS

The Prado Basin Habitat Sustainability Program (PBHSP) ensures that Peace II Agreement implementation does not cause adverse impacts to the local riparian habitat.

The Peace II Subsequent Environmental Impact Report established the Prado Basin Habitat Sustainability Committee (PBHSC) to develop and implement an Adaptive Management Plan. The committee includes Watermaster, IEUA, and the OCWD, and is open to all interested participants.

Fifth annual report recommends no mitigation measures at this time. This year, Watermaster gathered and evaluated extensive vegetation, groundwater, surface water, and climate monitoring data; prepared and presented the fifth annual report; conducted two PBHSC meetings; and facilitated preparation and approval of the PBHSP budget. Changes were observed in the groundwater levels in the upper reach of Mill Creek and in the riparian vegetation at the MC-3 area, but no mitigation measures are needed. Continued monitoring, analysis, and reporting are recommended, focusing on the two areas where notable changes were observed.

CONTINUED MONITORING AND MANAGEMENT OF GROUND LEVEL SUBSIDENCE

Watermaster conducts the annual Ground Level Monitoring Program (GLMP) to minimize or eliminate land subsidence caused by use of the groundwater basin. Annual GLMP monitoring began in 2007 following adoption of the initial Subsidence Management Plan.

The conclusions of this year's GLMP are consistent with previous years. Subsidence is being successfully managed in the MZ-1 area, with very little permanent land subsidence. A work plan to deal with land subsidence in Northwest MZ-1 is being implemented.

PROTECTING ACCESS TO MONITORING WELLS

Many of Watermaster's monitoring wells are owned by other parties. This year, Watermaster coordinated with the City of Ontario to transfer monitoring wells to Watermaster, enabling continued use of monitoring wells that otherwise would have been destroyed.

SUBSIDENCE MANAGEMENT PLAN ACTIVITIES

- Began drafting the 2019–20 Annual Report.
- Continued high-resolution water level monitoring at wells; inspected and repaired equipment; collected, checked, and analyzed data to assess the functionality of the monitoring equipment.
- Performed maintenance, data collection, and verification at each extensometer facility.

MZ-1 WORK PLAN ACTIVITIES

- Installed, tested, and calibrated the Pomona Extensometer facility (PX) monitoring and logging components. Began collecting depth-specific hydraulic head and aquifer-system deformation data at PX.
- Updated and re-calibrated the one-dimensional compaction model at MVWD-28 and constructed and calibrated a one-dimensional compaction model at PX. Both models will be used to simulate subsidence and evaluate strategies to mitigate subsidence.

EXTENSIVE MONITORING SUPPORTS ALL WATER SUPPLY AND QUALITY PROGRAMS

SUMMARY OF WATERMASTER'S EXTENSIVE MONITORING PROGRAMS

Surface Water Monitoring at 18 locations

Groundwater Level Monitoring at 1,200 wells

Ground-Level Monitoring at 190 sites

Groundwater Production Monitoring at 481 wells

Groundwater Quality Monitoring at 910 wells

Groundwater Recharge Monitoring with 365 samples taken

Prado Basin Vegetation Monitoring Data Via Satellites going back 40 years

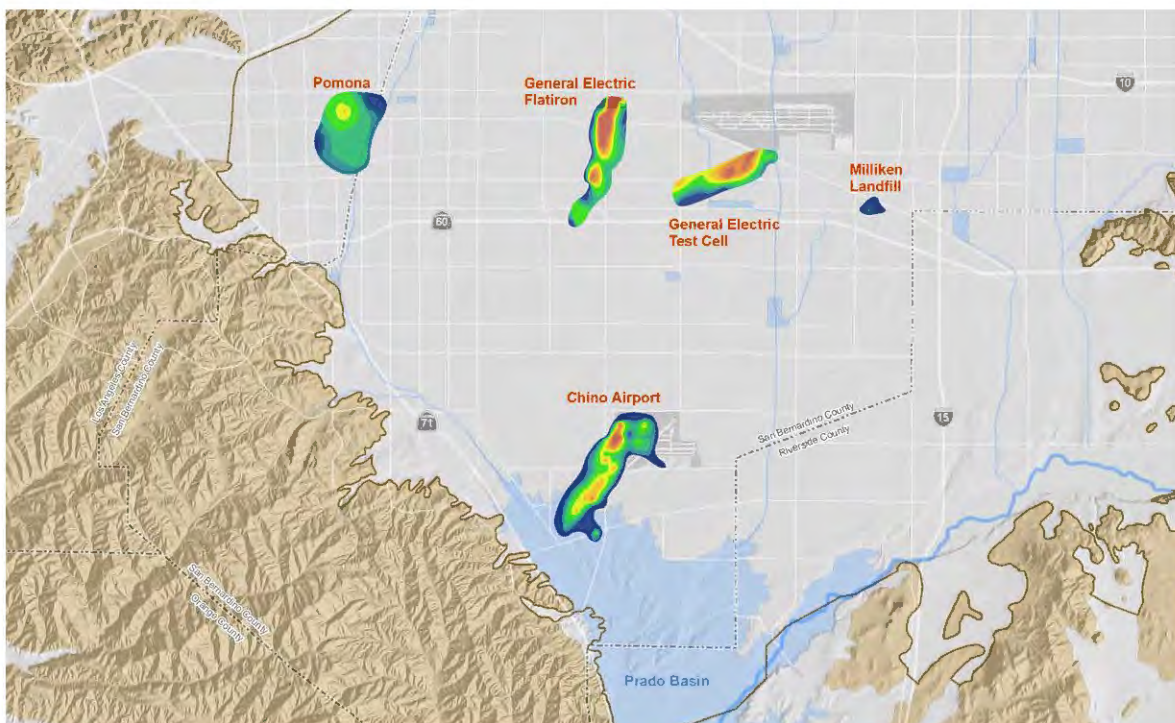
WATERMASTER PERFORMS MONITORING AT MORE THAN 1,200 LOCATIONS ACROSS THE BASIN. THE INFORMATION IS ENTERED INTO A SOPHISTICATED RELATIONAL DATABASE AND IS USED TO SUPPORT A WIDE VARIETY OF PROGRAMS AND STUDIES.

CHINO DESALTER WELL FIELDS NEARLY COMPLETE

Well II-12 was completed in November 2020—the third in a trio of new wells (II-10, II-11, and II-12) that will provide raw water to the Chino II Desalter, ensuring that the well fields can deliver a total of 40,000 acre-feet per year. A dedicated pipeline to convey groundwater from the three wells should be complete in late 2021, making the project fully operational.

COMPLETED PERIODIC CHARACTERIZATION OF CONTAMINATION PLUMES

Watermaster completed the most recent characterization of the Chino Airport, GE Test Cell, GE Flatiron, Milliken Landfill, and Pomona VOC contamination plumes. The plumes on the map show generalized illustrations of the estimated spatial extent of volatile organic compounds (VOCs) based on concentrations measured at wells from July 2015 to June 2020.



SUCCESSFUL BASIN MANAGEMENT REQUIRES ADMINISTRATION, FINANCE & COMMUNICATION

Watermaster's staff invests substantial effort in maintaining efficient and effective operation, administration, and communication. These activities, although mostly behind the scenes, are critical to achieving our mission.

COMMUNICATION AND ENGAGEMENT

GENERAL MANAGER REMAINED ENGAGED WITH STAKEHOLDERS THROUGHOUT THE COVID-19 PANDEMIC

- Participated as a panelist in American Ground Water Trust webinar, "Managing Salinity in the Chino Groundwater Basin: A True Regional Partnership."
- Organized Chino Basin Day informational session with RWQCB, IEUA, and CDA.
- Continued outreach to Cucamonga Valley Water District, Ontario, Chino Hills, Fontana Water Company, and others.
- Held regular meetings with IEUA, Western Municipal Water District, and Three Valleys Municipal Water District.
- Ensured a smooth transition of Engineering services from WEI to West Yost.

UPDATED WEBSITE IS MORE USER-FRIENDLY

In 2019, Watermaster migrated its website from an internal server to a third-party hosting service. The new web host gave staff the tools needed to develop a new website using feedback from various stakeholders. The updated, streamlined, and user-friendly website, built entirely in-house, was launched in February 2021.



OTHER ACTIONS

MAINTAINED EFFECTIVENESS DURING PANDEMIC

Watermaster staff worked throughout the COVID-19 pandemic to continue all operations, administration, planning, and support of governance processes.

EXHIBIT G

Beginning in March 2019, the Court approved an amendment to Exhibit “G,” the Non-Agricultural Pool Pooling Plan. This amendment gave the Non-Agricultural Pool the ability to set a price for water sold to the Appropriate Pool members, thereby resolving a complication that arose from a change in the Metropolitan Water District Rate structure. This year there were no Exhibit G transfers.

COMPLETED ALL REQUIRED REPORTS

Along with the highlighted activities outlined in this report, Watermaster completed numerous required reports that support effective Basin management (Annual Report, semi-annual OBMP status reports, Maximum Benefit Reports, Ground Level Monitoring Committee Reports, SGMA Reports, and annual DWR diversion permit reports.)



A Senior Field Operations Specialist purging a well for water quality sampling.

MAXIMUM BENEFIT PROGRAM IS KEY TO WIDE-RANGING BENEFITS

ANNUAL REPORT DEMONSTRATES CONFORMANCE WITH REGIONAL BOARD REQUIREMENTS

The Chino Basin Maximum Benefit Annual Report was completed by Watermaster and IEUA and submitted to the Regional Water Quality Control Board in April 2021, demonstrating compliance with the program requirements.

COLLABORATIVE TEAMWORK

By engaged Parties with a creative, problem-solving staff and consultant team and problem-solving regulatory approach.



CREATIVE WATER MANAGEMENT

Desalter operation +
Re-operation
(controlled overdraft) =
Hydraulic Control



MAJOR BENEFITS

More recycled water.
Improved water quality.
Hundreds of millions in treatment costs saved.
More water supply.

Hydraulic control is the cornerstone of the Maximum Benefit program that was developed to keep water in the Basin for local use, improve water quality, allow increased recharge of recycled water, protect the Santa Ana River, and save hundreds of millions of dollars in long-term treatment and other costs.

Watermaster Board

Appropriative Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
James Curatalo , Chair Alternate: Robert DiPrimio	Fontana Union Water Company
Peter Rogers Alternate: Daniel Bobadilla	City of Chino Hills
Betty Folsom Alternate: Jane Anderson	Jurupa Community Services District

Agricultural Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Jeff Pierson , Vice-Chair Alternate: Ron Pietersma	Crops
Paul Hofer Alternate: Robert Feenstra	Dairy
	Crops
	Dairy

Municipal Water District Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Bob Kuhn , Secretary/Treasurer Alternate: David De Jesus	Three Valleys Municipal Water District
Steve Elie Alternates: Michael Camacho (Jan–Aug), Marco Tule (Aug–Dec.)	Inland Empire Utilities Agency
Don Galleano (Jan–Jun), Mike Gardner (Jun–Dec)	Western Municipal Water District
Alternates: Mike Gardner (Jan–Jun), Gracie Torres (Jun–Sep)	
Laura Roughton (Sep–Dec)	

Non-Agricultural Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Bob Bowcock Alternate: Brian Geye	CalMat Co. California Speedway Corporation

Staff

Peter Kavounas , PE	General Manager
Joseph Joswiak , MBA	Chief Financial Officer
Anna Nelson , CAP, OM, TA	Executive Svcs. Director/Board Clerk
Edgar Tellez Foster , PhD	Water Resources Mgmt. and Planning Dir.
Gabby Garcia (Dec)	Executive Assistant II - Board Clerk
Justin Nakano , MPA	Water Resources Technical Manager
Frank Yoo	Data Services and Judgment Reporting Manager
Janine Wilson , CAP, OM, TA	Senior Accountant
Ruby Favela (Oct–Dec)	Administrative Assistant
Vanessa Aldaz (Jan–Oct)	Administrative Assistant
David Huynh	Senior Field Operations Specialist
Alonso Jurado	Senior Field Operations Specialist

Advisory Committee

Agricultural Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Jeff Pierson , Chair	Crops
Ron LaBrucherie, Jr.	Crops
Nathan deBoom	Dairy
Henry DeHaan	Dairy
Robert Feenstra	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Geoffrey Vanden Heuvel	Dairy
Carol Boyd	State of California-CIM
Pete Hall	State of California-CIM
Alternates to any Crops Seat:	
Gino Filippi, Paul Hofer, Ruben Llamas	Crops
Alternates to any State of California Seat:	
Tamer Ahmed (Jan–Oct), Miles Terry Bettencourt , Larry Cain , Noah Golden-Krasner , Diana Frederick (Oct–Dec), Gregor Larabee, Marilyn Levin	State of California-CIM

Appropriative Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Chris Diggs , Vice-Chair Alternate: Nichole Horton	City of Pomona
Dave Crosley Alternates: Amanda Coker, Amer Jakher, Vivian Castro	City of Chino
Ron Craig Alternate: Mark Wiley	City of Chino Hills
John Bosler Alternates: Eduardo Espinoza, Praseetha Krishnan (Jan–Nov)	Cucamonga Valley Water District
Josh Swift Alternates: Eric Tarango, Seth Zielke	Fontana Union Water Company
Cris Fealy Alternate: Eric Tarango	Fontana Water Company
Chris Berch Alternates: Chander Letulle, Stephen Popelar	Jurupa Community Services District
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Irrigation Company ^a
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Water District
Scott Burton Alternates: Courtney Jones, Christopher Quach (Aug–Dec)	City of Ontario
Brian Lee Alternate: Teri Layton	San Antonio Water Company ^a
Rosemary Hoerning (Jan–May), Braden Yu (May–Dec) Alternates: Nicole deMoet (May–Dec), Steven Ledbetter	City of Upland

Non-Agricultural Pool Representatives

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Brian Geye , 2nd Vice-Chair Alternate: Bob Bowcock	California Speedway Corporation CalMat Co.
Kathleen Brundage Alternate: Alma Heustis	California Steel Industries, Inc.
Christopher Quach Alternate: Courtney Jones	City of Ontario (Non-Ag)

Agricultural Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Robert Feenstra , Chair	Dairy
Jeff Pierson , Vice-Chair	Crops
Ron LaBrucherie, Jr. Alternates to any Crops Seat:	Crops
Gino Filippi, Paul Hofer, Ruben Llamas	Crops
Nathan deBoom	Dairy
Henry DeHaan	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Geoffrey Vanden Heuvel	Dairy
Steven Raughley Alternate: Amanda Meere (Jan–Nov)	County of San Bernardino
Carol Boyd	State of California-CIM
Pete Hall	State of California-CIM
Jimmy Medrano Alternates to any State of California Seat: Tamer Ahmed (Jan–Oct), Miles Terry Bettencourt, Larry Cain, Noah Golden-Krasner, Diana Frederick (Oct–Dec), Gregor Larabee, Marilyn Levin	State of California-CIM

Non-Agricultural Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
Brian Geye , Chair Alternate: Ray Wilkings (Jan–Apr)	California Speedway Corporation
Bob Bowcock , Vice-Chair Alternate: Kevin Sage	CalMat Co.
Dennis Dooley Alternate: William Urena	9W Halo Western OpCo L.P.
Sam Rubenstein	ANG II (Multi) LLC
David Penrice	Aqua Capital Management, LP (Jan–Aug)
Kathleen Brundage Alternate: Alma Heustis	California Steel Industries, Inc.
—	CCG Ontario, LLC
Edward Kolodziej Alternate: Paul Deutsch	General Electric Company
Natalie Costaglio Alternate: Michael Adler	Hamner Park Associates A California Limited Partnership
Angelo Simoes Alternate: Jose Galindo	Linde, Inc.
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Water District (Non-Ag)
Christopher Quach Alternate: Courtney Jones	City of Ontario (Non-Ag)
Steve Riboli	Riboli Family and San Antonio Winery, Inc.
Steven Raughley Alternate: Amanda Meere	County of San Bernardino (Non-Ag)
Danny Kim	Space Center Mira Loma, Inc.
Alberto Mendoza Alternates Cinthia Heredia, Wade Fultz	TAMCO
—	West Venture Development Company

Appropriative Pool Committee

<i>REPRESENTATIVE</i>	<i>MEMBER ENTITY</i>
John Bosler , Chair Alternates: Eduardo Espinoza, Praseetha Krishnan	Cucamonga Valley Water District
Scott Burton , Vice-Chair Alternates: Courtney Jones, Christopher Quach (Aug–Dec)	City of Ontario
Kevin Sage Alternate: Bob Bowcock (Arrowhead Mountain Spring Water Co.) (Jan–Jun) BlueTriton Brands Inc. (Jun–Dec)	CalMat Co.
Dave Crosley Alternates: Amanda Coker, Amer Jakher, Vivian Castro	City of Chino
Ron Craig Alternate: Mark Wiley	City of Chino Hills
Keith Kramer Alternate: Armando Martinez	City of Fontana ^a
Josh Swift Alternates: Eric Tarango (Feb–Dec), Seth Zielke	Fontana Union Water Company
Cris Fealy Alternates: Eric Tarango	Fontana Water Company
Ben Lewis Alternate: Toby Moore	Golden State Water Company ^a
Chris Berch Alternates: Chander Letulle, Steven Popelar	Jurupa Community Services District
Steven Andrews Alternate: Justin Brokaw	Marygold Mutual Water Company ^a
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Irrigation Company ^a
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Water District
Bob Bowcock Alternate: Kevin Sage	NCL Co., LLC
Kevin Sage Alternate: Bob Bowcock	Nestlé Waters North America
Geoffrey Kamansky Alternate: Cassandra Hooks	Niagara Bottling, LLC ^a
Cris Fealy Alternate: Josh Swift	Nicholson Family Trust ^a
Chad Blais Alternate: Sam Nelson	City of Norco ^a
Chris Diggs Alternate: Nichole Horton	City of Pomona
Brian Lee Alternate: Teri Layton	San Antonio Water Company ^a
Steven Raughley Alternate: Amanda Meere	County of San Bernardino ^a
Todd Minten (Jan–May), John Lopez (May–Dec) Alternates: John Lopez (Jan–May), Todd Minten (May–Dec)	Santa Ana River Water Company ^a
Rosemary Hoerning (Jan–May), Braden Yu (May–Dec) Alternates: Steven Ledbetter, Nicole deMoet (May–Dec)	City of Upland
Rosemary Hoerning (Jan–May), Braden Yu (May–Dec) Alternates: Steven Ledbetter, Nicole deMoet (May–Dec)	West End Consolidated Water Co. ^a
Rickey Manbahal Alternates: Joanne Chan, Van Jew	West Valley Water District ^a

^a Minor Producer.

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2020-21 Annual Report

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COURT HEARINGS AND ORDERS FISCAL YEAR 2020-21

During the fiscal year 2020-21, 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 25, 2021 Hearing	<ul style="list-style-type: none"> • Chino Basin Watermaster's Motion Regarding Implementation of the Local Storage Limitation Solution
May 28, 2021	<ul style="list-style-type: none"> • Order on Motion of Appropriative Pool Member Agencies re: Agricultural Pool Legal and Other Expenses
May 28, 2021 Hearing	<ul style="list-style-type: none"> • Further Update on the Status of the Local Storage Limitation Solution • Motion of Appropriative Pool Member Agencies re Agricultural Pool Legal and Other Expenses
April 30, 2021	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Request for the Court to Approve the Intervention of Richard Anderson • Order Granting Chino Basin Watermaster's Request for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2020-2
April 30, 2021 Hearing	<ul style="list-style-type: none"> • Request for Court to Approve the Intervention of Richard Anderson • Request for Court to Receive and File Watermaster Semi-Annual OBMP Status Report 2020-2 • Further Update on the Status of the Local Storage Limitation Solution
March 26, 2021	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Request for Court to Receive and File Watermaster 43rd Annual Report
March 26, 2021 Hearing	<ul style="list-style-type: none"> • Appropriative Pool Member Agencies Status Report re: Mediation; Agricultural Pool's Status Report Regarding Mediation • Motion for Court to Receive and File Watermaster's 43rd Annual Report • Fifth Supplement to Chino Basin Watermaster Status Report on the Update to the Optimum Basin Management Program
January 8, 2021	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Motion for Court to Receive and File the 2019/2020 Annual Report of the Ground-Level Monitoring Committee
January 8, 2021 Hearing	<ul style="list-style-type: none"> • Appropriative Pool Member Agencies Status Report re: Mediation; Agricultural Pool's Status Report Regarding Mediation • Motion for Court to Receive and File the 2019/2020 Annual Report of the Ground-Level Monitoring Committee
December 11, 2020	<ul style="list-style-type: none"> • Order on Motion of Appropriative Pool Member Agencies Re: Agricultural

Pool Legal and Other Expenses

December 11, 2020 Hearing	<ul style="list-style-type: none"> • Motion of Appropriative Pool Member Agencies Re: Agricultural Pool Legal and Other Expenses
November 13, 2020 Hearing	<ul style="list-style-type: none"> • Motion of Appropriative Pool Member Agencies re: Agricultural Pool Legal and Other Expenses
October 22, 2020	<ul style="list-style-type: none"> • Order on Chino Basin Watermaster's Ex Parte Application to Continue October 23, 2020 Hearing on Motion of Appropriative Pool Member Agencies Re: Agricultural Pool Legal and Other Expenses
October 16, 2020	<ul style="list-style-type: none"> • Order on City of Chino's Ex Parte Application for an Order to Extend Time Under Judgment Paragraph 31(c) to Challenge Watermaster Action/Decision on August 25, 2020 to Issue Invoices to Pay Ag Pool Legal Expenses to Appropriators Including the City of Chino
October 16, 2020 Hearing	<ul style="list-style-type: none"> • City of Chino's Ex Parte Application for an Order to Extend Time Under Judgment Paragraph 31(c) to Challenge Watermaster Action/Decision on August 25, 2020 to Issue Invoices to Pay Ag Pool Legal Expenses to Appropriators Including the City of Chino
September 25, 2020	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Request for the Court to Approve the Interventions of Nicholson Family Trust – Exempt Marital Trust and Hamner Park Associates • Order Denying Motion for Clarification of Court's March 2019 Order Granting Amendment to the Appropriative Pool Pooling Plan, Exhibit "H" to the Judgment
September 25, 2020 Hearing	<ul style="list-style-type: none"> • Chino Basin Watermaster Request for the Court to Approve Interventions • Motion for Clarification of Court's March 2019 Order Granting Amendment to the Appropriative Pool Pooling Plan, Exhibit "H" to the Judgment; Agricultural Pool's Request for Judicial Notice • Third Supplement to Status Report Regarding Update to the OBMP
July 31, 2020	<ul style="list-style-type: none"> • Order Granting Chino Basin Watermaster's Motion Regarding 2020 Safe Yield Reset, Amendment of Restated Judgment, Paragraph 6 • Order Denying Overlying (Agricultural) Pool's Motion to Amend its Pooling Plan, Exhibit "F" of the Judgment
July 10, 2020 Hearing	<ul style="list-style-type: none"> • Chino Basin Watermaster's Motion Regarding 2020 Safe Yield Reset, Amendment of Restated Judgment, Paragraph 6

RESOLUTIONS FISCAL YEAR 2020-2021

Resolution	Adopted	Summary of Resolution
2021-03	May 27, 2021	<p><i>Implementation of the Local Storage Limitation Solution</i></p> <p>It is recommended that the Court order that:</p> <ul style="list-style-type: none"> • Watermaster manages all quantities of water held in storage in amounts from 200,001 AF up to a maximum of 700,000 AF until June 30, 2030 and thereafter a maximum of 620,000 until June 30, 2035, consistent with all provisions of the Peace Agreement and the Peace II Agreement applicable to the Local Storage of water within the Basin, without limitation, subject to further order of this Court; • Watermaster conform the Watermaster Rules and Regulations consistent with such order, subject to Court approval; • Watermaster implement the OBMP in conformance with such Order, the IEUA Addendum dated March 17, 2021 and the Court's April 28, 2017, March 15, 2019, and July 31, 2020 orders establishing a Safe Yield Reset process; • All of the parties' rights and remedies, whatever they may be, are expressly reserved, preserved and protected and made applicable to the quantities of stored water greater than 500,001 AF; and • The Court reserves jurisdiction to consider future proposal of Watermaster or the parties with regard to storage management.
2021-02	January 28, 2021	<p><i>Authorizing Investment of Monies in the Local Agency Investment Fund</i></p> <ul style="list-style-type: none"> • The Board of Directors does hereby authorize the deposit and withdrawal of Chino Basin Watermaster monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provide 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.
2021-01	January 28, 2021	<p><i>Establishing a Watermaster Investment Policy</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster 2021 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 2020-01 is rescinded in its entirety.
2020-07	November 19, 2020	<p><i>Levying Administrative, Replenishment, and Special Projects Assessments for Fiscal Year 2020-2021</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster levies the respective assessments for each pool effective November 19, 2020, as shown on Exhibit "A".
2020-06	October 22, 2020	<p><i>Adoption of the 2020 Optimum Basin Management Program</i></p> <ul style="list-style-type: none"> • The Board of Directors of the Chino Basin Watermaster adopts the 2020 Optimum Basin Management Report in its entirety. • The Chino Basin Watermaster Board encourages the parties to timely develop an Implementation Plan and an Implementation Agreement and support the necessary environmental review to start implementing the proposed activities on the 2020 OBMP.
2020-05	October 22, 2020	<p><i>Procedure and Fee Schedule for Requesting Information and Documents Related to the Chino Valley Model</i></p> <ul style="list-style-type: none"> • The attached procedure and fee schedule is to be followed in responding to requests for information and documents related to the Chino Valley Model; and • The procedure is to be reviewed and updated and presented to the Board for adoption, periodically but not less than every five years.

**INTERVENTIONS AFTER JUDGMENT
PRODUCTION YEAR 2020-21¹**

Appropriative Pool ²	Non-Agricultural Pool	Agricultural Pool
Nicholson Family Trust – Exempt Marital Trust	Hamner Park Associates, LP	Richard Anderson

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.

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

PLEASE TAKE NOTICE that on this 28th day of January 2021, the Chino Basin Watermaster hereby adopts this **"Notice of Intent"** to change the Operating Safe Yield of the Chino Groundwater Basin pursuant to the Judgment entered in Chino Basin Municipal Water District v. City of Chino, et al., San Bernardino Superior Court, Case No. RCVRS 51010 (formerly Case No. 164327) as Restated (Exhibit "I", Paragraph 3.(b), Page 73).

Approved by:

**CHINO BASIN WATERMASTER
BOARD OF DIRECTORS CHAIR**

Signature: /s/ James V. Curatalo

Attest:

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

Signature: /s/ Bob G. Kuhn

APPROPRIATIVE RIGHTS

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

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

As of June 30, 2021

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
Arrowhead Mountain Spring Water Company	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, 2021, 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, 2021)**

9W Halo Western OpCo L.P.	18.789
ANG II (Multi) LLC	0 ²
Aqua Capital Management LP	0
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.

²Per 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, 2021
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 (2,930.274 AF)	California Speedway Corporation (1,000.000 AF), California Steel Industries, Inc. (1,615.137 AF), City of Ontario (Non-Ag) (265.137 AF), Monte Vista Water District (Non-Ag) (50.000 AF)
Red Star Fertilizer (15.657 AF)	West Venture Development Company (Pending Court Disposition) (15.657 AF)
Southern California Edison Co. (982.499 AF)	City of Ontario (Non-Ag) (982.499 AF)
Southern Service Co. dba Blue Seal Linen (18.789 AF)	9W Halo Western OpCo L.P. (18.789 AF)
Space Center, Mira Loma (104.121 AF)	Space Center Mira Loma, Inc. (104.121 AF)
Sunkist Growers, Inc. (1,873.402 AF)	City of Ontario (Non-Ag) (1,873.402 AF)
Union Carbide Corporation (427.446 AF)	City of Ontario (Non-Ag) (426.446 AF), Linde Inc. (1.000 AF)

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

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

Production Year	Calculation of Water Rights Available for Reallocation due to Ag Pool Underproduction of Safe Yield ⁵		Claims to Underproduced Ag Pool Safe Yield			Rights Available for Reallocation less Claimed Rights ^{9,11}	Total Reallocation of Unproduced Ag Pool Safe Yield ¹⁰
	Assessable Ag Pool Production	Water Rights Available for Reallocation	Claims Resulting from Land Use Conversions ⁶	Early Transfer Claims ^{5,8,11}	Total Claims		
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

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.

¹¹ For production years 14-15 through 17-18, the Early Transfer Claims and Rights Available for Reallocation less Claimed Rights have been revised in accordance to the March 15, 2019 Court Order.

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

Production Year	Appropriative Pool ¹³	Agricultural Pool ¹³	Non-Agricultural Pool ¹³	Chino Basin Desalters ¹⁴	Department of Toxic Substances Control ¹⁵	Total Production ¹⁶
77-78	62,408	91,714	10,102 ¹	-	-	164,224
78-79	61,372	81,479	7,263	-	-	150,114
79-80	65,371	70,050	7,541	-	-	142,961
80-81	71,443	67,726	5,777	-	-	144,945
81-82	66,844	64,032	5,801	-	-	136,676
82-83	63,557	56,858	2,448	-	-	122,864
83-84	70,544	60,076	3,258	-	-	133,877
84-85	76,903	54,248	2,446	-	-	133,598
85-86	80,885	50,611	3,255	-	-	134,751
86-87	84,662	57,964	2,696	-	-	145,322
87-88	91,579 ²	55,949	3,018	-	-	150,545
88-89	93,617 ³	45,683	3,692	-	-	142,992
89-90	101,344 ⁴	47,358	4,927	-	-	153,629
90-91	86,513 ⁵	47,011	5,479	-	-	139,003
91-92	91,736 ⁶	43,456	4,900	-	-	140,092
92-93	86,584 ⁷	44,300	5,226	-	-	136,110
93-94	80,934 ⁸	44,492	4,322	-	45	129,793
94-95	93,608 ⁹	55,415	4,091	-	45	153,159
95-96	103,729 ¹⁰	43,639	3,240	-	60	150,668
96-97	112,205	44,923	3,779	-	76	160,983
97-98	99,810 ¹¹	43,370	3,274 ¹²	-	83	146,537
98-99	111,048	47,792	3,734	-	81	162,655
99-00	128,892	44,242	5,605	-	82	178,821
00-01	116,204	39,285	5,991	7,989	100	169,570
01-02	123,531	38,196	4,150	9,458	81	175,416
02-03	121,748	35,168	3,979	10,439	79	171,413
03-04	125,320	38,192	2,057	10,605	79	176,253
04-05	118,030	31,505	2,246	9,854	81	161,715
05-06	107,249	30,253	2,641	16,542	80	156,765
06-07	119,438	29,653	3,251	27,077	79	179,498
07-08	120,650	23,539	3,421	30,121	81	177,813
08-09	134,119	23,277	2,420	29,012	83	188,910
09-10	117,299	21,043	2,039	28,857	85	169,323
10-11	99,172	21,030	1,986	29,043	87	151,319
11-12	93,615	22,319 ¹⁷	3,162	28,411	89	147,595
12-13	109,294	23,718 ¹⁷	3,686	27,098	87	163,883
13-14	113,976	21,796 ¹⁷	3,834	29,282	85	168,973
14-15	97,842	17,118 ¹⁷	3,371	30,022	84	148,436
15-16	100,297	17,109 ¹⁷	2,670	28,191	85	148,352
16-17	93,699	17,715 ¹⁷	3,636	28,284	104	143,438
17-18	88,740	18,827	2,919	30,088	83	140,656
18-19	83,280	15,478	3,204	31,233	80	133,275
19-20	95,418	15,722	2,350	35,630	72	149,190
20-21	105,040	14,945	2,795	40,156	77	163,014

* 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.

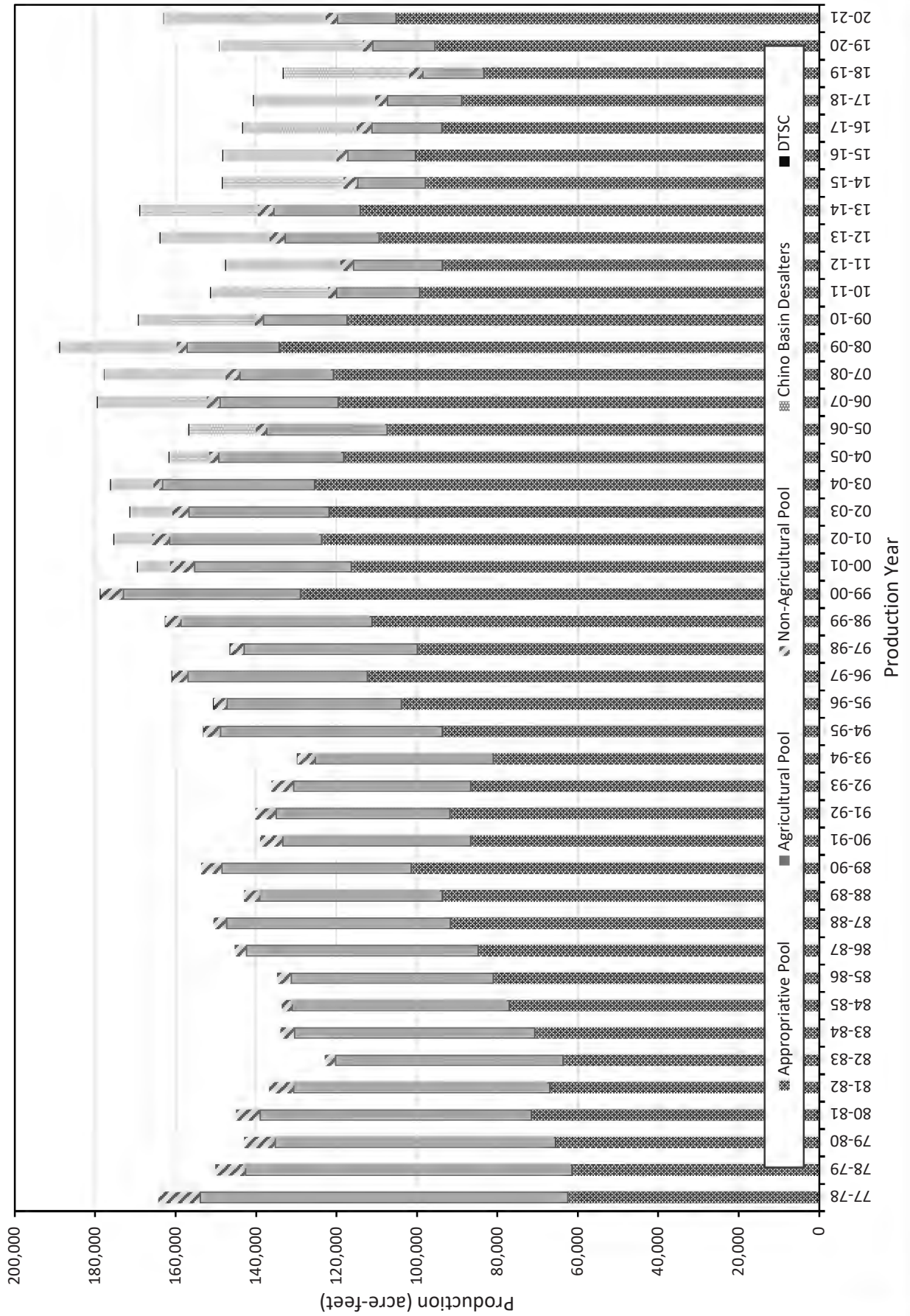
¹⁴ Production by the Chino Basin Desalters is not considered assessable production; Desalter replenishment obligation accounting is shown in the Assessment Package

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

¹⁶ Total reflects physical production by pumpers and does not account for any adjustments 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 2020-21
(ACRE-FEET)**

Parties	Other Groundwater Basins	Surface Diversions	Imported Water Deliveries				Recycled Water ²	Total
			SBVMWD	MWDSC				
				IEUA	TVMWD	WMWD		
Chino, City of	-	-	-	4,691	-	-	5,642	10,333
Chino Hills, City of	-	-	-	1,500	-	-	1,668	3,168
Cucamonga Valley Water District ³	4,915	3,797	-	13,925	-	-	1,222	23,859
Inland Empire Utilities Agency	-	-	-	-	-	-	628	628
Fontana Water Company ⁴	10,247	5,033	-	11,923	-	-	425	27,626
Golden State Water Company ⁵	4,146	-	-	-	5,153	-	-	9,299
Jurupa Community Services District ⁶	341	-	-	-	-	-	-	341
Marygold Mutual Water Company ⁷	-	-	349	-	-	-	-	349
Monte Vista Water District	-	-	-	6,132	-	-	343	6,475
Norco, City of ⁸	6,010	-	-	-	-	42	-	6,052
Ontario, City of	-	-	-	5,851	-	-	8,543	14,394
Pomona, City of ⁹	3,252	2,273	-	-	4,851	-	1,936	12,313
San Antonio Water Company ¹⁰	7,410	5,369	-	-	-	-	-	12,779
San Bernardino, County of	-	-	-	-	-	-	277	277
Santa Ana River Water Company ¹¹	0	-	-	-	-	-	-	-
State of California, CIM ¹²	0	-	-	-	-	-	-	-
Upland, City of ¹³	866	2,299	-	4,424	-	-	772	8,362
West End Consolidated Water Company ¹⁴	1,616	-	-	-	-	-	-	1,616
West Valley Water District ¹⁵	9,061	5,333	4,542	-	-	-	-	18,936
Total	47,864	24,104	4,891	48,446	10,004	42	21,457	156,808

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 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 2020-21
(ACRE-FEET)¹**

Month	Water Facilities Authority - CB-12						Reliant
	Upland	MVWD	Ontario	Chino	Chino Hills ²	Sub-Total	CB-01
July	316	779	683	541	200	2,519	-
August	461	906	682	564	200	2,813	-
September	538	849	620	506	100	2,613	-
October	509	652	383	388	100	2,032	-
November	213	411	312	376	100	1,412	-
December	270	186	239	191	100	986	-
January	280	251	287	255	100	1,173	-
February	254	334	256	215	100	1,159	-
March	280	327	370	255	100	1,332	-
April	348	277	509	304	100	1,538	-
May	427	568	737	606	100	2,439	-
June	528	591	773	490	200	2,582	-
Total	4,424	6,132	5,851	4,691	1,500	22,597	-

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	1,097	-	1,404	1,404	732	737	6	6,496
August	1,093	-	1,687	1,687	616	711	36	6,956
September	1,058	-	1,436	1,436	595	658	-	6,360
October	1,074	-	1,035	1,035	601	528	-	5,269
November	953	-	958	958	466	341	-	4,131
December	807	-	811	811	429	311	-	3,344
January	991	-	1,013	1,013	341	208	-	3,727
February	639	-	907	907	113	206	-	3,024
March	1,090	-	1,032	1,032	76	205	-	3,736
April	975	-	984	984	231	306	-	4,035
May	1,091	-	1,068	1,068	375	406	-	5,380
June	1,053	-	1,590	1,590	474	535	-	6,233
Total	11,923	-	13,925	13,925	5,051	5,153	42	58,691

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	310,913
15-16	148,352	114,780	263,132
16-17	143,438	147,767	291,205
17-18	140,656	185,964	326,620
18-19	133,275	153,828	287,103
19-20	149,190	130,142	279,332
20-21	163,014	156,808	319,822

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 2020-21 (ACRE-FEET)

DYU Holding Account Summary:													
Conjunctive Use Resulting from Storage and Recovery Programs in the Chino Basin													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Ending Bal.
									45,961.0	(32.2)	0.0	(23,000.0)	22,928.8
Direct													Total
Monte Vista Water District													-
In-Lieu													-
Chino Basin Watermaster													-
Chino, City of													-
Chino Hills, City of													-
Cucamonga Valley Water District	(2,700.0)	(2,500.0)	(2,500.0)	(2,500.0)	(3,500.0)					(2,000.0)	(2,600.0)	(2,200.0)	(20,500.0)
Fontana Water Company				(2,500.0)									(2,500.0)
Junupa Community Services District													-
Monte Vista Water District													-
Ontario, City of													-
Pomona, City of													-
Upland, City of													-
	(2,700.0)	(2,500.0)	(2,500.0)	(5,000.0)	-	(3,500.0)	-	-	-	(2,000.0)	(2,600.0)	(2,200.0)	(23,000.0)
Total Storage / Withdrawals	(2,700.0)	(2,500.0)	(2,500.0)	(5,000.0)	-	(3,500.0)	-	-	-	(2,000.0)	(2,600.0)	(2,200.0)	(23,000.0)

Watermaster's Replenishment Obligations:													
Watermaster's Upcoming Replenishment Obligations:													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Direct*													Total
ASR (Monte Vista Water District)													-
CB-11 (Deer Creek)													-
CB-13 (San Sevaine)													-
CB-14 (Elwanda)													-
CB-15 (Day Creek)													-
CB-18 (Elwanda Inter-tie)													-
CB-20 (West Cucamonga)													-
OC-59 (San Antonio)					1,357.1	526.7							1,883.8
					1,357.1	526.7							1,883.8
In-Lieu													-
Services Connections													-
CB-12													-
CB-16													-
Purchased from Parities													-
Purchased from Cyclic Account													-
Pre-Purchased Previous Year(s)													-
Total Replenishment					1,357.1	526.7							1,883.8

STORM AND SUPPLEMENTAL WATER RECHARGE BY BASIN FISCAL YEAR 2020-21 (ACRE-FEET)

	JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER		
	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC
MZ 1																		
Aquifer Storage & Recovery (ASR)																		
MVWD	0	0	0	0	0	0	0	0	0	0	0	0	154	0	0	0	0	0
Chino Hills	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Antonio Channel																		
Upland	0	0	0	0	0	0	0	0	0	0	0	0	5	358	0	52	68	0
College Heights	0	0	0	0	0	0	0	0	0	0	0	0	1	325	0	0	183	0
Montclair 1, 2 3 & 4	0	106	0	0	0	0	0	0	0	0	0	0	13	674	0	146	276	0
Brooks	0	0	150	0	0	121	0	0	126	0	0	85	11	0	0	43	0	0
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	3	0	137	3	0	105	3	0	94	7	0	91	37	0	49	34	0	0
7th Street	0	0	49	0	0	9	0	0	41	1	0	23	7	0	21	24	0	0
	3	106	335	3	0	234	3	0	260	8	0	199	228	1,357	70	300	527	0
MZ 2																		
Cucamonga /Deer Creek Channels																		
Turner 1 & 2	0	0	0	0	0	0	0	0	0	1	12	5	5	118	0	72	7	0
Turner 3 & 4	0	0	0	0	0	0	0	0	0	1	0	6	7	0	162	35	0	129
Day Creek Channel																		
Lower Day	0	0	0	0	0	0	0	0	0	0	0	0	9	0	0	32	0	0
Etiwanda Channel																		
Etiwanda Debris Basin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Victoria	0	0	188	0	0	169	0	0	176	0	0	183	32	0	105	44	0	37
Managed Aquifer Recharge (MAR)																		
Intex Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minor Drainage																		
Grove	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63	0	0
San Sevaire Channel																		
San Sevaire 1, 2, 3 & 4	0	0	0	0	0	267	0	0	201	0	0	260	52	0	290	77	0	211
San Sevaire 5	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	84	0	0
West Cucamonga Channel																		
Ely 1, 2 & 3	0	0	227	2	0	23	3	0	1	3	0	154	35	0	58	63	0	159
West Fontana Channel																		
Hickory	1	0	54	2	0	74	0	0	81	0	0	26	1	0	0	55	0	0
	1	0	469	3	0	532	3	0	459	4	12	633	145	118	614	525	7	536
MZ 3																		
Day Creek Channel																		
Wineville	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Riverside	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DeClez Channel																		
DeClez	4	0	116	4	0	85	3	0	114	3	0	143	47	0	100	155	0	38
RP3 Cell 1, 3, & 4	0	0	349	0	0	530	1	0	604	0	0	470	0	0	715	18	0	700
RP3 Cell 2	3	0	5	4	0	0	6	0	128	6	0	334	8	0	86	22	0	116
Etiwanda Channel																		
Etiwanda Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Sevaire Channel																		
Jurupa	0	0	0	3	0	0	2	0	0	3	0	0	5	0	0	8	0	0
West Fontana Channel																		
Banana	0	0	0	0	0	0	0	0	0	0	0	166	12	0	137	63	0	115
	7	0	469	11	0	615	12	0	846	12	0	1,113	71	0	1,039	266	0	968
Total	11	106	1,274	18	0	1,382	18	0	1,565	24	12	1,944	444	1,475	1,722	1,090	533	1,505

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	ST	IMP	RC	ALL
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154	0	0	154	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	0	0	1	0	0	31	0	0	0	0	0	0	0	0	0	0	0	0	0	127	426	0	552	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	509	0	509	
97	0	0	2	0	0	72	0	0	0	0	0	0	0	0	0	3	0	0	333	1,055	0	1,388		
57	0	82	5	0	75	41	0	24	0	0	164	0	0	53	0	0	53	156	0	933	0	1,088		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	0	0	9	0	0	73	0	25	6	0	56	0	0	0	0	0	0	257	0	556	0	813		
55	0	0	21	0	0	22	0	0	5	0	40	10	0	0	6	0	0	151	0	182	0	332		
329	0	82	38	0	75	238	0	49	11	0	259	10	0	53	9	0	53	1,178	1,989	1,670	0	4,838		
189	25	0	12	75	0	103	0	0	24	0	0	62	0	0	136	2	0	604	239	5	0	847		
107	0	45	12	0	87	68	0	54	4	0	28	5	0	47	0	0	3	238	0	559	0	797		
37	0	0	1	0	0	23	0	0	0	0	0	0	0	0	0	0	0	102	0	0	0	102		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59	0	32	6	0	83	7	0	35	0	0	0	0	0	0	0	0	0	148	0	1,008	0	1,156		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
73	0	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	165	0	0	0	165		
85	0	133	11	0	221	34	0	202	0	0	275	0	0	247	0	0	325	259	0	2,632	0	2,890		
58	0	0	13	0	0	27	0	0	0	0	0	0	0	0	0	0	0	186	0	0	0	186		
288	0	44	38	0	0	114	0	104	12	0	107	12	0	131	6	0	181	576	0	1,188	0	1,764		
35	0	0	0	0	0	56	0	0	0	0	0	0	0	0	0	0	0	150	0	235	0	385		
929	25	253	94	75	391	463	0	395	39	0	410	80	0	425	142	2	509	2,427	239	5,627	0	8,292		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
152	0	1	3	0	0	137	0	3	7	0	31	5	0	146	6	0	146	526	0	924	0	1,450		
119	0	371	1	0	185	65	0	181	12	0	331	13	0	174	0	0	263	228	0	4,873	0	5,100		
52	0	110	9	0	189	39	0	170	5	0	141	10	0	325	9	0	189	173	0	1,792	0	1,965		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90	0	0	82	0	0	70	0	0	17	0	0	17	0	0	19	0	0	316	0	0	0	316		
88	0	38	1	0	37	52	0	37	2	0	121	0	0	97	0	0	94	218	0	843	0	1,060		
501	0	520	95	0	412	363	0	392	43	0	624	45	0	743	34	0	692	1,461	0	8,431	0	9,892		
1,758	25	855	227	75	877	1,063	0	836	93	0	1,293	134	0	1,221	185	2	1,255	5,065	2,228	15,728	0	23,022		

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CHINO BASIN WATERMASTER

APPROVED

**2021/2022 ASSESSMENT PACKAGE
(PRODUCTION YEAR 2020/2021)**

NOVEMBER 18, 2021



Chino Basin Watermaster Assessment Package

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Assessment Year 2021-2022 (Production Year 2020-2021)

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Assessment Year 2021-2022 (Production Year 2020-2021)
Water Production Overview

AGRICULTURAL POOL SUMMARY IN ACRE FEET

Agricultural Pool Safe Yield	82,800.0
Agricultural Total Pool Production	(21,484.8)
	61,315.2
Safe Yield Reduction (Backfill)	(9,000.0)
Total Conversions	(31,716.6)
	(40,716.6)
Early Transfer:	20,598.6

Well County	Physical Production	Voluntary Agreements	Total Ag Pool Production
Los Angeles County	165.1	0.0	165.1
Riverside County	1,987.6	0.0	1,987.6
San Bernardino County	12,869.4	6,462.7	19,332.1
	15,022.1	6,462.7	21,484.8



Assessment Year 2021-2022 (Production Year 2020-2021)
Assessment Fee Summary

	AF Production	Non-Agricultural Pool		Replenishment Assessments		CURO Adjmnt	RTS Charges	Other Adjmnts	Total Assmnts Due
		\$22.27 AF/Admin	\$48.25 AF/OBMP	AF Over Annual Right	\$789.00 Per AF				
9W Halo Western OpCo L.P.	28.5	635.05	1,375.90	11.6	9,157.13	98.57	384.62	0.00	11,651.27
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	291.23	0.00	291.23
California Speedway Corporation	388.3	8,647.57	18,735.76	0.0	0.00	0.00	0.00	0.00	27,383.33
California Steel Industries, Inc.	1,301.8	28,991.93	62,813.68	0.0	0.00	0.00	0.00	0.00	91,805.61
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)	1,608.4	35,818.24	77,603.51	0.0	0.00	0.00	0.00	0.00	113,421.75
County of San Bernardino (Non-Ag)	72.6	1,617.18	3,503.77	0.0	0.00	0.00	0.00	0.00	5,120.95
General Electric Company	0.0	0.00	0.00	0.0	0.00	57.15	0.31	0.00	57.46
Hamner Park Associates, a California Limited Partnership	323.4	7,202.50	15,604.87	0.0	0.00	0.00	0.00	0.00	22,807.37
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)	22.1	492.17	1,066.32	0.0	0.00	0.00	0.00	0.00	1,558.49
Riboli Family and San Antonio Winery, Inc.	43.2	962.84	2,086.09	43.2	34,112.42	248.40	192.69	0.00	37,602.44
Space Center Mira Loma, Inc.	93.7	2,086.88	4,521.41	0.0	0.00	0.00	0.00	0.00	6,608.29
TAMCO	15.3	340.40	737.50	0.0	0.00	0.00	184.26	0.00	1,262.16
West Venture Development Company	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
	3,897.4	86,794.76	188,048.81	54.8	43,269.55	404.12	1,053.10	0.00	319,570.34

Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.



Assessment Year 2021-2022 (Production Year 2020-2021)
Water Production Overview

	Physical Production	Assignments	Other Adjustments	Actual FY Production (Assmnt Pkg Column 4H)
9W Halo Western OpCo L.P.	28.5	0.0	0.0	28.5
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	388.3	0.0	0.0	388.3
California Steel Industries, Inc.	1,301.8	0.0	0.0	1,301.8
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	1,608.4	0.0	1,608.4
County of San Bernardino (Non-Ag)	0.0	72.6	0.0	72.6
General Electric Company	1,018.1	0.0	(1,018.1)	0.0
Hamner Park Associates, a California Limited Partnership	0.0	323.4	0.0	323.4
Linde Inc.	0.0	0.0	0.0	0.0
Monte Vista Water District (Non-Ag)	0.0	22.1	0.0	22.1
Riboli Family and San Antonio Winery, Inc.	43.2	0.0	0.0	43.2
Space Center Mira Loma, Inc.	0.0	93.7	0.0	93.7
TAMCO	15.3	0.0	0.0	15.3
West Venture Development Company	0.0	0.0	0.0	0.0
	2,795.3	2,120.2	(1,018.1)	3,897.4
	3A	3B	3C	3D

Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.

Other Adj:

- 1) General Electric Company extracted and subsequently injected 1,018.13 AF of water during the fiscal year.



Assessment Year 2021-2022 (Production Year 2020-2021)

Water Production Summary

	Percent of Safe Yield	Carryover Beginning Balance	Prior Year Adjustments	Assigned Share of Safe Yield (AF)
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%	3,920.6	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%	7,227.4	0.0	7,350.3
	4A	4B	4C	4D

Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.

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	28.5	11.6	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	388.3	0.0	1,511.7	1,000.0	511.7
(161.5)	0.0	3,068.8	1,301.8	0.0	1,766.9	1,615.1	151.8
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
(392.1)	0.0	7,449.1	1,608.4	0.0	5,840.7	3,920.6	1,920.1
(13.4)	0.0	254.4	72.6	0.0	181.7	133.9	47.9
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(46.4)	0.0	882.1	323.4	0.0	558.6	464.2	94.4
(0.1)	0.0	1.9	0.0	0.0	1.9	1.0	0.9
(5.0)	0.0	95.0	22.1	0.0	72.9	50.0	22.9
0.0	0.0	0.0	43.2	43.2	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	15.3	0.0	65.7	42.6	23.1
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(735.0)	0.0	13,842.7	3,897.4	54.8	10,000.2	7,227.4	2,772.8
4E	4F	4G	4H	4I	4J	4K	4L

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Assessment Year 2021-2022 (Production Year 2020-2021)

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	1,419.9	(1.0)	(32.1)	511.7	1,898.5	0.0	0.0	0.0	0.0	1,898.5
California Steel Industries, Inc.	2,361.7	(1.7)	0.0	151.8	2,511.8	0.0	0.0	0.0	0.0	2,511.8
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)	3,461.4	(2.4)	(3,461.1)	1,920.1	1,918.0	0.0	0.0	0.0	0.0	1,918.0
County of San Bernardino (Non-Ag)	204.1	(0.1)	0.0	47.9	251.8	0.0	0.0	0.0	0.0	251.8
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	1,627.6	(1.1)	0.0	94.4	1,720.9	0.0	0.0	0.0	0.0	1,720.9
Linde Inc.	63.5	0.0	0.0	0.9	64.3	0.0	0.0	0.0	0.0	64.3
Monte Vista Water District (Non-Ag)	95.1	(0.1)	0.0	22.9	117.9	0.0	0.0	0.0	0.0	117.9
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	235.3	(0.2)	0.0	23.1	258.2	0.0	0.0	0.0	0.0	258.2
West Venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	9,473.5	(6.6)	(3,493.2)	2,772.8	8,746.4	0.0	0.0	0.0	0.0	8,746.4

5A 5B 5C 5D 5E 5F 5G 5H 5I 5J

Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.
- 3) California Speedway Corporation dedicated 32.1 AF to satisfy a portion of BlueTriton Brands, Inc.'s 2021/22 DRO pursuant to an Exhibit "G" Section 10 Form A.
- 4) City of Ontario (Non-Ag) dedicated 3,461.1 AF to satisfy a portion of City of Ontario's 2021/22 DRO pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2021-2022 (Production Year 2020-2021)

Water Transaction Summary

	Water Transactions					
	Percent of Safe Yield	Assigned Share of Safe Yield (AF)	10% of Operating Safe Yield ("Haircut")	Transfers (To) / From ECO Account	General Transfers / Exhibit G Water Sales	Total Water Transactions
9W Halo Western OpCo L.P.	0.256%	18.8	(1.9)	0.0	0.0	(1.9)
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	(100.0)	32.1	(32.1)	(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)	3,461.1	(3,461.1)	(392.1)
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)	3,493.2	(3,493.2)	(735.0)

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Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.
- 3) California Speedway Corporation dedicated 32.1 AF to satisfy a portion of BlueTriton Brands, Inc.'s 2021/22 DRO pursuant to an Exhibit "G" Section 10 Form A.
- 4) City of Ontario (Non-Ag) dedicated 3,461.1 AF to satisfy a portion of City of Ontario's 2021/22 DRO pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2021-2022 (Production Year 2020-2021)

Cumulative Unmet Replenishment Obligation (CURO)

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

Replenishment Rates	
2021 Rate	\$789.00
2020 Rate	\$767.00

Pool 2 Non-Agricultural

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)
9W Halo Western OpCo L.P.	0.0	(\$98.57)	\$98.57
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	(\$57.15)	\$57.15
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	(\$248.40)	\$248.40
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	(\$404.12)	\$404.12

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Notes:

- 1) In September 2020, Praxair, Inc. changed its name to Linde Inc.
- 2) 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.
- 3) The 2021 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$777/AF, a \$10/AF surcharge from Three Valleys Municipal Water District, and a \$2/AF connection fee from Orange County Water District.



Assessment Year 2021-2022 (Production Year 2020-2021)

Assessment Fee Summary

	AF Production and Exchanges	Appropriative Pool		Ag Pool SY Reallocation			Replenishment Assessments		
		\$22.27 AF/Admin	\$48.25 AF/OBMP	AF Total Realloc- ation	\$478,534 \$7.80 AF/Admin	\$1,036,584 \$16.91 AF/OBMP	\$118.35 AF/15%	\$670.65 AF/85%	\$789.00 AF/100%
BlueTriton Brands, Inc.	271.3	6,041.21	13,088.83	0.0	0.00	0.00	0.00	0.00	0.00
CalMat Co. (Appropriative)	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
Chino Hills, City Of	2,459.6	54,775.92	118,677.05	2,417.9	18,870.15	40,875.88	81.46	0.00	0.00
Chino, City Of	2,762.4	61,518.20	133,284.84	11,194.4	87,366.39	189,250.10	91.49	0.00	0.00
Cucamonga Valley Water District	5,725.7	127,511.34	276,265.03	2,552.2	19,918.39	43,146.53	189.63	0.00	0.00
Desalter Authority	40,114.5	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	3,450.3	26,927.93	58,330.36	0.00	0.00	0.00
Fontana Water Company	11,065.3	246,424.59	533,901.50	834.6	6,513.57	14,109.47	366.47	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	1,074.4	23,926.60	51,839.17	222.0	1,732.52	3,752.92	35.58	0.00	0.00
Jurupa Community Services District	10,609.9	236,282.61	511,927.96	16,328.0	127,432.12	276,039.11	351.39	0.00	0.00
Marygold Mutual Water Company	840.9	18,726.49	40,572.65	353.7	2,760.47	5,979.64	0.00	0.00	0.00
Monte Vista Irrigation Company	0.0	0.00	0.00	365.2	2,850.57	6,174.80	0.00	0.00	0.00
Monte Vista Water District	7,523.3	167,543.69	362,998.79	2,709.4	21,145.54	45,804.75	249.16	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	1,751.7	39,009.58	84,517.84	0.0	0.00	0.00	0.00	0.00	1,382,063.69
Nicholson Family Trust	0.0	0.00	0.00	2.1	16.17	35.03	0.00	0.00	0.00
Norco, City Of	0.0	0.00	0.00	108.9	850.09	1,841.43	0.00	0.00	0.00
Ontario, City Of	17,171.1	382,401.07	828,507.02	10,807.7	84,348.53	182,712.90	568.68	0.00	0.00
Pomona, City Of	9,192.2	204,709.23	443,521.33	6,054.1	47,249.20	102,349.61	0.00	0.00	0.00
San Antonio Water Company	676.5	15,066.28	32,642.48	813.4	6,347.94	13,750.69	22.41	0.00	0.00
San Bernardino, County of (Shooting Park)	17.2	382.44	828.60	0.0	0.00	0.00	0.57	11,517.07	0.00
Santa Ana River Water Company	175.5	3,908.34	8,467.78	702.4	5,481.68	11,874.23	5.81	0.00	0.00
Upland, City Of	2,107.0	46,923.13	101,663.28	1,539.7	12,016.74	26,030.24	69.78	0.00	0.00
West End Consolidated Water Co	0.0	0.00	0.00	511.5	3,991.72	8,646.72	0.00	0.00	0.00
West Valley Water District	0.0	0.00	0.00	347.8	2,714.28	5,879.58	0.00	0.00	0.00
113,538.4	1,635,150.72	3,542,704.15	61,315.2	478,534.00	1,036,584.00	2,032.43	11,517.07	1,382,063.69	

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Notes:

- 1) IEUA is collecting the fourth of ten annual RTS charges for water purchased in FY 2016/17, and third of ten annual RTS charges for water purchased in FY 2017/18
- 2) "Other Adjustments" (Column [8R]) includes adjustments from replenishment purchase for DRO.
- 3) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and requested W

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	(135.86)	18,994.18	0.00	0.00	0.00	7,519.14	0.00	0.00	26,513.32
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	25,247.02	0.40	258,527.88	2,567.35	20,372.91	0.00	1.04	0.00	0.00	281,469.18
0.00	28,354.64	0.45	499,866.11	4,904.69	38,920.66	0.00	0.05	0.00	0.00	543,691.51
0.00	58,771.84	0.92	525,803.68	4,400.69	34,921.20	0.00	12.09	0.00	0.00	565,137.66
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	85,258.29	7,771.37	61,668.91	0.00	0.00	0.00	0.00	154,698.57
(629,915.45)	113,580.68	1.79	284,982.62	1.33	10.58	0.00	9.15	0.00	0.00	285,003.67
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	11,028.12	0.18	92,315.09	500.00	3,967.72	0.00	0.50	0.00	0.00	96,783.31
0.00	108,906.10	1.73	1,260,941.02	2,506.01	19,886.20	0.00	5.81	0.00	0.00	1,283,339.04
0.00	0.00	0.00	68,039.25	796.67	6,321.90	0.00	764.52	0.00	0.00	75,922.34
0.00	0.00	0.00	9,025.37	822.67	6,528.22	0.00	0.00	0.00	0.00	16,376.26
0.00	77,223.33	1.23	674,966.49	5,864.70	46,538.68	0.00	4.87	0.00	0.00	727,374.74
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	18,212.89	1,523,804.00	0.00	0.00	0.00	23,935.00	723.57	198,558.16	1,747,020.73
0.00	0.00	0.00	51.20	4.67	37.03	0.00	0.00	(2.13)	0.00	90.77
0.00	0.00	0.00	2,691.52	245.33	1,946.83	0.00	0.00	0.00	0.00	4,883.68
0.00	176,254.23	2.79	1,654,795.22	13,828.07	109,731.20	0.00	11.25	0.00	0.00	1,778,365.74
0.00	0.00	0.00	797,829.37	(53,030.93)	108,207.59	0.00	0.00	0.00	0.00	853,006.03
0.00	6,944.27	0.11	74,774.18	1,832.01	14,537.72	0.00	0.57	0.00	0.00	91,144.48
0.00	176.27	56.71	12,961.66	0.00	0.00	0.00	270.81	5.01	1,946.46	15,183.94
0.00	1,801.41	0.03	31,539.28	1,582.01	12,553.86	0.00	964.56	(1.67)	0.00	46,638.04
0.00	21,627.56	0.34	208,331.07	3,468.02	27,520.09	0.00	1.39	0.00	0.00	239,320.57
0.00	0.00	0.00	12,638.44	1,152.01	9,141.62	0.00	0.00	0.00	0.00	22,932.07
0.00	0.00	0.00	8,593.86	783.34	6,216.09	0.00	476.35	(0.83)	0.00	16,068.81
(629,915.45)	629,915.47	18,143.71	8,106,729.77	0.01	529,029.01	0.00	33,977.09	723.95	200,504.62	8,870,964.45
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atermaster to use the new company name.

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Assessment Year 2021-2022 (Production Year 2020-2021)
Water Production Overview

	Physical Production	Voluntary Agreements (w/ Ag)	Assignments (w/ Non-Ag)	Other Adjustments	Actual FY Production (Assmnt Pkg Column 10)
BlueTriton Brands, Inc.	271.3	0.0	0.0	0.0	271.3
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	2,528.6	(69.0)	0.0	0.0	2,459.6
Chino, City Of	6,133.0	(3,298.0)	(72.6)	0.0	2,762.4
Cucamonga Valley Water District	26,225.7	0.0	0.0	0.0	26,225.7
Desalter Authority	40,156.1	0.0	0.0	(41.6)	40,114.5
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	13,565.3	0.0	0.0	0.0	13,565.3
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	1,074.4	0.0	0.0	0.0	1,074.4
Jurupa Community Services District	11,160.9	0.0	(417.1)	(133.9)	10,609.9
Marygold Mutual Water Company	840.9	0.0	0.0	0.0	840.9
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	7,674.4	(124.4)	(22.1)	(4.7)	7,523.3
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	1,751.7	0.0	0.0	0.0	1,751.7
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	21,750.8	(2,971.3)	(1,608.4)	0.0	17,171.1
Pomona, City Of	9,192.2	0.0	0.0	0.0	9,192.2
San Antonio Water Company	676.5	0.0	0.0	0.0	676.5
San Bernardino, County of (Shooting Park)	17.2	0.0	0.0	0.0	17.2
Santa Ana River Water Company	0.0	0.0	0.0	175.5	175.5
Upland, City Of	2,177.1	0.0	0.0	(70.1)	2,107.0
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
	145,196.1	(6,462.7)	(2,120.2)	(74.8)	136,538.4

Less Desalter Authority Production **(40,114.5)**
 Total Less Desalter Authority Production **96,423.9**

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Notes:
 1) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and requested Watermaster to use the new company name.

Other Adj:
 1) CDA provided 41.645 AF to JCSD for irrigation at Orchard Park.
 2) Monte Vista Water District received credit of 4.698 AF after evaporative losses due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.
 3) Santa Ana River Water Company exceeded its allotment with JCSD by 175.498 AF.
 4) City of Upland received credit of 70.098 AF after evaporative losses due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.



Assessment Year 2021-2022 (Production Year 2020-2021)

Water Production Summary

	<i>Percent of Operating Safe Yield</i>	<i>Carryover Beginning Balance</i>	<i>Prior Year Adjustments</i>	<i>Assigned Share of Operating Safe Yield</i>	<i>Net Ag Pool Reallocation</i>	<i>Water Transaction Activity</i>	<i>Other Adjustments</i>
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0	271.3	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%	1,726.6	0.0	1,572.5	2,417.9	0.0	0.0
Chino, City Of	7.357%	3,298.4	0.0	3,004.2	11,194.4	0.0	0.0
Cucamonga Valley Water District	6.601%	1,596.4	0.0	2,695.5	2,552.2	35.6	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	3,450.3	(8,210.3)	0.0
Fontana Water Company	0.002%	0.9	0.0	0.8	834.6	10,229.0	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%	323.6	0.0	306.3	222.0	222.5	0.0
Jurupa Community Services District	3.759%	1,685.3	0.0	1,535.0	16,328.0	0.0	0.0
Marygold Mutual Water Company	1.195%	399.3	0.0	488.0	353.7	0.0	0.0
Monte Vista Irrigation Company	1.234%	553.3	0.0	503.9	365.2	0.0	0.0
Monte Vista Water District	8.797%	3,944.0	0.0	3,592.2	2,709.4	500.0	0.0
NCL Co, LLC	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.007%	3.1	0.0	2.9	2.1	(6.5)	0.0
Norco, City Of	0.368%	165.0	0.0	150.3	108.9	0.0	0.0
Ontario, City Of	20.742%	9,299.5	0.0	8,469.8	10,807.7	0.0	0.0
Pomona, City Of	20.454%	9,170.3	0.0	8,352.2	6,054.1	0.0	0.0
San Antonio Water Company	2.748%	1,232.0	0.0	1,122.1	813.4	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%	1,063.9	0.0	969.0	702.4	0.0	0.0
Upland, City Of	5.202%	2,332.3	0.0	2,124.2	1,539.7	0.0	0.0
West End Consolidated Water Co	1.728%	774.7	0.0	705.6	511.5	0.0	0.0
West Valley Water District	1.175%	526.8	0.0	479.8	347.8	0.0	0.0
	100.00%	38,095.5	0.0	40,834.0	61,315.2	3,041.6	0.0

Less Desalter Authority Production

Total Less Desalter Authority Production

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Notes:

- 1) As of July 1, 2020, the total Operating Safe Yield of the Appropriative Pool is 40,834 AF, allocated by percentage of Operating Safe Yield.
- 2) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and requested

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
271.3	271.3	0.0	271.3	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5,716.9	2,459.6	0.0	2,459.6	0.0	0.0	3,257.3	1,572.5	1,684.8
17,497.0	2,762.4	0.0	2,762.4	0.0	0.0	14,734.6	3,004.2	11,730.4
6,879.7	26,225.7	(20,500.0)	5,725.7	0.0	0.0	1,154.0	1,154.0	0.0
0.0	40,114.5	0.0	40,114.5	0.0	40,114.5	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11,065.3	13,565.3	(2,500.0)	11,065.3	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,074.4	1,074.4	0.0	1,074.4	0.0	0.0	0.0	0.0	0.0
19,548.3	10,609.9	0.0	10,609.9	0.0	0.0	8,938.4	1,535.0	7,403.4
1,240.9	840.9	0.0	840.9	0.0	0.0	400.0	400.0	0.0
1,422.4	0.0	0.0	0.0	0.0	0.0	1,422.4	503.9	918.5
10,745.6	7,523.3	0.0	7,523.3	0.0	0.0	3,222.3	3,222.3	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	1,751.7	0.0	1,751.7	0.0	1,751.7	0.0	0.0	0.0
1.6	0.0	0.0	0.0	0.0	0.0	1.6	1.6	0.0
424.2	0.0	0.0	0.0	0.0	0.0	424.2	150.3	273.9
28,576.9	17,171.1	0.0	17,171.1	0.0	0.0	11,405.8	8,469.8	2,936.0
23,576.6	9,192.2	0.0	9,192.2	0.0	0.0	14,384.5	8,352.2	6,032.3
3,167.5	676.5	0.0	676.5	0.0	0.0	2,491.0	1,122.1	1,368.9
0.0	17.2	0.0	17.2	17.2	0.0	0.0	0.0	0.0
2,735.3	175.5	0.0	175.5	0.0	0.0	2,559.8	969.0	1,590.8
5,996.2	2,107.0	0.0	2,107.0	0.0	0.0	3,889.2	2,124.2	1,765.0
1,991.8	0.0	0.0	0.0	0.0	0.0	1,991.8	705.6	1,286.2
1,354.4	0.0	0.0	0.0	0.0	0.0	1,354.4	479.8	874.6
143,286.3	136,538.4	(23,000.0)	113,538.4	17.2	41,866.1	71,631.2	33,766.4	37,864.8
	(40,114.5)		(40,114.5)		(40,114.5)			
	96,423.9		73,423.9		1,751.7			
10H	10I	10J	10K	10L	10M	10N	10O	10P

Watermaster to use the new company name.

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Assessment Year 2021-2022 (Production Year 2020-2021)

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.	720.9	(0.5)	(278.1)	0.0	0.0	442.3
CalMat Co. (Appropriative)	0.4	0.0	0.0	0.0	0.0	0.4
Chino Hills, City Of	11,924.2	(8.3)	(369.1)	0.0	1,684.8	13,231.5
Chino, City Of	114,505.8	(80.2)	(2,617.2)	0.0	11,730.4	123,538.9
Cucamonga Valley Water District	16,072.4	(11.3)	(846.7)	0.0	0.0	15,214.4
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	5,799.2	(4.1)	(3,883.0)	2,722.5	0.0	4,634.7
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	424.2	(0.3)	(484.6)	60.8	0.0	0.0
Jurupa Community Services District	31,861.3	(22.3)	(2,783.9)	0.0	7,403.4	36,458.5
Marygold Mutual Water Company	614.0	(0.4)	0.0	0.0	0.0	613.6
Monte Vista Irrigation Company	10,128.4	(7.1)	(177.3)	0.0	918.5	10,862.5
Monte Vista Water District	6,758.6	(4.7)	(1,490.1)	0.0	0.0	5,263.8
NCL Co, LLC	4.0	0.0	0.0	0.0	0.0	4.0
Niagara Bottling, LLC	0.0	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	1.7	0.0	(1.0)	0.0	0.0	0.7
Norco, City Of	2,375.1	(1.7)	(52.9)	0.0	273.9	2,594.5
Ontario, City Of	39,260.7	(27.5)	0.0	0.0	2,936.0	42,169.2
Pomona, City Of	25,207.9	(17.6)	(4,259.1)	0.0	6,032.3	26,963.4
San Antonio Water Company	2,873.4	(2.0)	0.0	0.0	1,368.9	4,240.2
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	6,433.6	(4.5)	(366.1)	0.0	1,590.8	7,653.7
Upland, City Of	19,264.0	(13.5)	(878.8)	0.0	1,765.0	20,136.7
West End Consolidated Water Co	5,204.3	(3.6)	(162.1)	0.0	1,286.2	6,324.8
West Valley Water District	8,322.8	(5.8)	(1,168.8)	0.0	874.6	8,022.8
	307,756.9	(215.4)	(19,819.0)	2,783.3	37,864.8	328,370.5

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Notes:

- 1) Fontana Water Company transferred 2,722.510 AF from their Supplemental Storage account to offset their production year 2020/21 over-production obligations.
- 2) Golden State Water Company transferred 60.754 from their Supplemental Storage account and 161.780 AF from their Excess Carry Over Storage account to offset their production year 2020/21 over-production obligations.
- 3) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and requested Watermaster to use the new company name.



Assessment Year 2021-2022 (Production Year 2020-2021)

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	11,105.8	(7.8)	1,416.0	0.0	12,514.0	4,789.4
Chino, City Of	8,508.6	(6.0)	0.0	0.0	8,502.6	1,051.8
Cucamonga Valley Water District	31,078.7	(21.8)	9,035.5	0.0	40,092.5	10,693.4
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	0.0	0.0	3,082.6	(2,722.5)	360.1	0.0
Fontana, City Of	44.0	0.0	0.0	0.0	44.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	1,389.0
Jurupa Community Services District	4,832.4	(3.4)	0.0	0.0	4,829.0	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0	305.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	5,450.0
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0	3,376.5
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	49,233.2	(34.5)	(2,420.0)	0.0	46,778.8	8,050.1
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	10,912.1
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	12,078.4	(8.5)	1,481.7	0.0	13,551.6	5,803.2
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
	116,881.1	(81.8)	12,595.9	(2,722.5)	126,672.7	51,820.4
	12A	12B	12C	12D	12E	12F

Notes:

- 1) City of Ontario elected not to take in their share of Recharged Recycled. Cucamonga Valley Water District subsequently elected to take in City of Ontario's
- 2) City of Ontario elected not to take in the 3,000 AF of City of Fontana's share of Recharged Recycled. Fontana Water Company subsequently elected to take
- 3) Golden State Water Company transferred 3.593 AF and 57.161 AF from their Quantified and New Supplemental storage accounts respectively to offset a
- 4) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and req

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
(3.4)	0.0	0.0	4,786.1	0.0	0.0	0.0	0.0	0.0	17,300.1
(0.7)	0.0	0.0	1,051.0	1,926.6	(1.3)	0.0	0.0	1,925.3	11,478.9
(7.5)	0.0	0.0	10,685.9	637.9	(0.4)	255.2	0.0	892.7	51,671.1
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	310.1	(0.2)	0.0	0.0	309.9	670.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.0
(1.0)	0.0	(3.6)	1,384.4	57.2	0.0	0.0	(57.2)	0.0	1,384.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,829.0
(0.2)	(292.5)	0.0	12.3	0.0	0.0	0.0	0.0	0.0	12.3
(3.8)	0.0	0.0	5,446.2	0.0	0.0	0.0	0.0	0.0	5,446.2
(2.4)	0.0	0.0	3,374.2	1.6	0.0	(1.6)	0.0	0.0	3,374.2
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	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	96.4	(0.1)	0.0	0.0	96.3	96.3
(5.6)	0.0	0.0	8,044.5	0.0	0.0	0.0	0.0	0.0	54,823.2
(7.6)	0.0	0.0	10,904.4	1,559.9	(1.1)	0.0	0.0	1,558.8	12,463.2
0.0	0.0	0.0	0.0	4,759.5	(3.3)	(104.5)	0.0	4,651.7	4,651.7
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	481.1	(0.3)	0.0	0.0	480.7	480.7
(4.1)	0.0	0.0	5,799.1	0.0	0.0	0.0	0.0	0.0	19,350.7
0.0	0.0	0.0	0.0	452.5	(0.3)	0.0	0.0	452.2	452.2
0.0	0.0	0.0	0.0	307.7	(0.2)	0.0	0.0	307.5	307.5
(36.3)	(292.5)	(3.6)	51,488.1	10,590.5	(7.4)	149.0	(57.2)	10,675.0	188,835.7
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share.
 e in all of City of Fontana's share, which they then transferred 2,722.510 AF to offset their production year 2020/21 over-production obligations.
 ortion of their production year 2020/21 over-production obligations.
 uested Watermaster to use the new company name.



Assessment Year 2021-2022 (Production Year 2020-2021)

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	0.0	1,286.7
Re-Op Offset Peace II Expansion	87,500.0	0.0	0.0	(12,500.0)	75,000.0
Non-Ag OBMP Special Assessment	0.0	0.0	735.0	(735.0)	0.0
Non-Ag Dedication	0.0	0.0	0.0	0.0	0.0
	88,786.7		735.0	(13,235.0)	76,286.7

DEDICATED REPLENISHMENT	Beginning Balance	Water Purchases	Transfers To	Transfers From	Ending Balance
BlueTriton Brands, Inc.	0.0	0.0	32.1	(32.1)	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	602.9	0.0	0.0	(602.9)	0.0
Chino, City Of	0.0	0.0	0.0	0.0	0.0
Cucamonga Valley Water District	952.5	0.0	0.0	(952.5)	0.0
Fontana Union Water Company	0.0	0.0	1,674.7	(1,674.7)	0.0
Fontana Water Company	469.0	0.0	0.0	(469.0)	0.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	0.0	0.0	0.0	0.0
Nicholson Family Trust	0.0	0.0	0.0	0.0	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	0.0	3,461.1	(3,461.1)	0.0
Pomona, City Of	0.0	0.0	0.0	0.0	0.0
San Antonio Water Company	281.8	0.0	0.0	(281.8)	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	171.2	0.0	0.0	(171.2)	0.0
West End Consolidated Water Co	86.1	0.0	0.0	(86.1)	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	2,563.5	0.0	5,167.9	(7,731.4)	0.0

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STORAGE AND RECOVERY	Beginning Balance	Storage Loss	Transfers To	Transfers From	Ending Balance
METROPOLITAN WATER DISTRICT					
Dry Year Yield / Conjunctive Use Program	45,961.0	(32.2)	0.0	(23,000.0)	22,928.8

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Notes:
Water in column [13D] goes into column [21D] on page 21.1.



**Assessment Year 2021-2022 (Production Year 2020-2021)
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	32.1	271.3	(32.1)	271.3
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	(500.0)	0.0	500.0	0.0	0.0
Cucamonga Valley Water District	(6,500.0)	6,535.6	0.0	0.0	35.6
Desalter Authority	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	(6,535.6)	0.0	(1,674.7)	(8,210.3)
Fontana Water Company	7,506.5	0.0	2,722.5	0.0	10,229.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	222.5	0.0	222.5
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	500.0	0.0	0.0	0.0	500.0
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	(6.5)	0.0	0.0	0.0	(6.5)
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	3,461.1	0.0	(3,461.1)	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	(1,000.0)	0.0	1,000.0	0.0	0.0
	0.0	3,493.2	4,716.3	(5,167.9)	3,041.6

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Notes:

1) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and requested Watermaster to use the new company name.

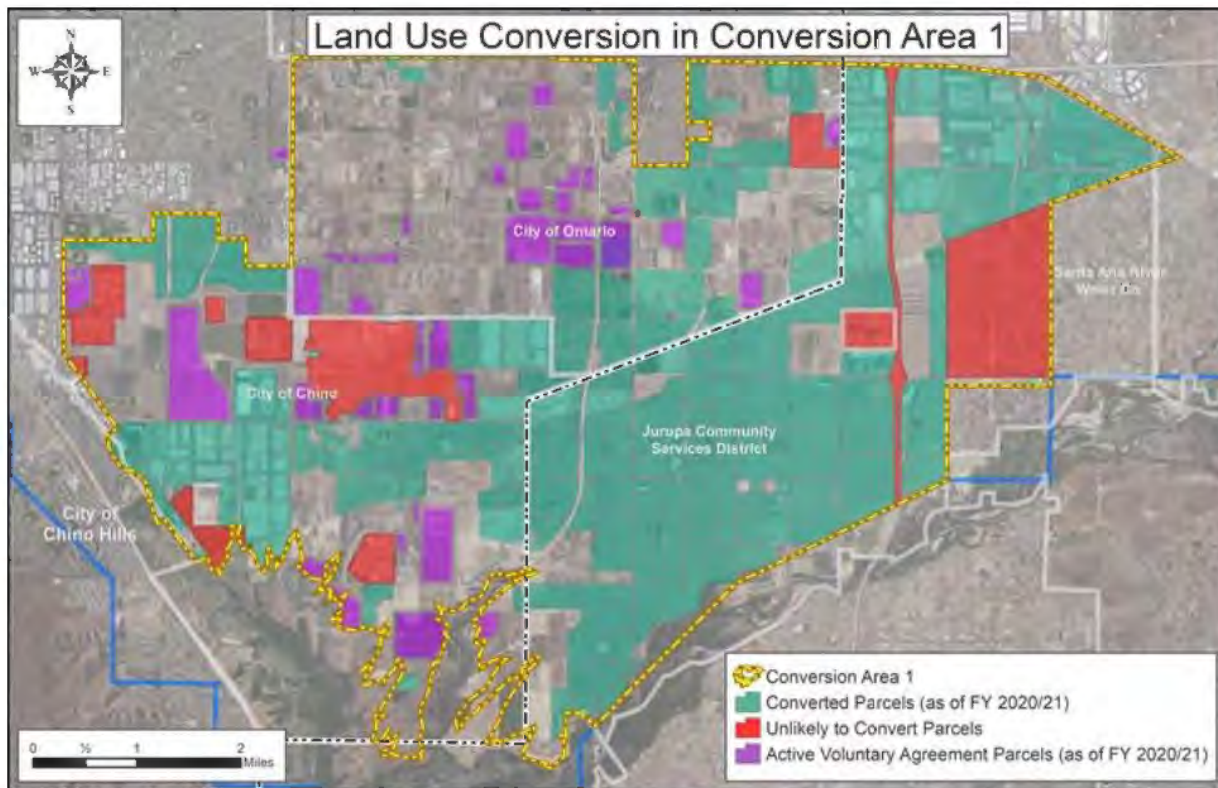


Assessment Year 2021-2022 (Production Year 2020-2021)

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	3,477.695	6,955.4	9,016.8
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	5,815.718	11,631.4	15,215.4
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	1,886.892	3,773.8	4,668.3
	405.6	5,897.410	7,666.6	8,072.3	11,822.149	23,644.3	31,716.6

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



Notes:
 In August 2020, 20 acres of eligible "Outside Conversion Area 1" parcels were transferred from City of Chino to Monte Vista Water District after it was realized that they are within MVWD's service area. This was accounted for in the previous Assessment Package; past years' credit was resolved through a water transaction in this year's Assessment Package (see page 23.1 for details).



Assessment Year 2021-2022 (Production Year 2020-2021)

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	793.3	2,417.9
Chino, City Of	7.357%	662.1	9,016.8	1,515.4	11,194.4
Cucamonga Valley Water District	6.601%	594.1	598.4	1,359.7	2,552.2
Desalter Authority	0.000%	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	1,049.1	0.0	2,401.2	3,450.3
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	154.5	222.0
Jurupa Community Services District	3.759%	338.3	15,215.4	774.3	16,328.0
Marygold Mutual Water Company	1.195%	107.6	0.0	246.2	353.7
Monte Vista Irrigation Company	1.234%	111.1	0.0	254.2	365.2
Monte Vista Water District	8.797%	791.7	105.6	1,812.1	2,709.4
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	1.4	2.1
Norco, City Of	0.368%	33.1	0.0	75.8	108.9
Ontario, City Of	20.742%	1,866.8	4,668.3	4,272.6	10,807.7
Pomona, City Of	20.454%	1,840.9	0.0	4,213.2	6,054.1
San Antonio Water Company	2.748%	247.3	0.0	566.1	813.4
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	488.8	702.4
Upland, City Of	5.202%	468.2	0.0	1,071.5	1,539.7
West End Consolidated Water Co	1.728%	155.5	0.0	355.9	511.5
West Valley Water District	1.175%	105.8	0.0	242.0	347.8
	100%	9,000.0	31,716.6	20,598.6	61,315.2
Agricultural Pool Safe Yield	82,800.0				
Agricultural Pool Production	(21,484.8)	16A	16B	16C	16E
Safe Yield Reduction ¹	(9,000.0)				
Land Use Conversions	(31,716.6)				
Early Transfer [16D]	20,598.6				

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 2021-2022 (Production Year 2020-2021)

Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:	AF	Replenishment Rates	
Appropriative - 100	0.0	2021 Rate	\$789.00
Appropriative - 15/85	0.0	2020 Rate	\$767.00
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	\$135.86	(\$135.86)	271.3
CalMat Co. (Appropriative)	0.0	\$0.00	\$0.00	0.0
Chino Hills, City Of	0.0	\$0.00	\$0.00	2,459.6
Chino, City Of	0.0	\$0.00	\$0.00	2,762.4
Cucamonga Valley Water District	0.0	\$0.01	(\$0.01)	5,725.7
Desalter Authority	0.0	\$0.00	\$0.00	40,114.5
Fontana Union Water Company	0.0	\$0.00	\$0.00	0.0
Fontana Water Company	0.0	\$0.01	(\$0.01)	11,065.3
Fontana, City Of	0.0	\$0.00	\$0.00	0.0
Golden State Water Company	0.0	\$0.00	\$0.00	1,074.4
Jurupa Community Services District	0.0	\$0.00	\$0.00	10,609.9
Marygold Mutual Water Company	0.0	\$0.00	\$0.00	840.9
Monte Vista Irrigation Company	0.0	\$0.00	\$0.00	0.0
Monte Vista Water District	0.0	\$0.00	\$0.00	7,523.3
NCL Co, LLC	0.0	\$0.00	\$0.00	0.0
Niagara Bottling, LLC	0.0	(\$18,212.89)	\$18,212.89	1,751.7
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	\$0.01	(\$0.01)	17,171.1
Pomona, City Of	0.0	\$0.00	\$0.00	9,192.2
San Antonio Water Company	0.0	\$0.00	\$0.00	676.5
San Bernardino, County of (Shooting Park)	0.0	(\$66.72)	\$66.72	17.2
Santa Ana River Water Company	0.0	\$0.00	\$0.00	175.5
Upland, City Of	0.0	\$0.00	\$0.00	2,107.0
West End Consolidated Water Co	0.0	\$0.00	\$0.00	0.0
West Valley Water District	0.0	\$0.00	\$0.00	0.0
Pool 3 Appropriative Total	0.0	(\$18,143.72)	\$18,143.72	113,538.4

17A

17B

17C

17D

Notes:

1) The 2021 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$777/AF, a \$10/AF surcharge from Three Valleys Municipal Water District,

POOL 3

85/15 Producers	Percent	15%	85%	100%	Total
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	(\$135.86)	(\$135.86)
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
2,459.6	4.008%	\$0.40	\$0.00	xxxxxxxxxx	\$0.40
2,762.4	4.501%	\$0.45	\$0.00	xxxxxxxxxx	\$0.45
5,725.7	9.330%	\$0.93	(\$0.01)	xxxxxxxxxx	\$0.92
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
11,065.3	18.031%	\$1.80	(\$0.01)	xxxxxxxxxx	\$1.79
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
1,074.4	1.751%	\$0.18	\$0.00	xxxxxxxxxx	\$0.18
10,609.9	17.289%	\$1.73	\$0.00	xxxxxxxxxx	\$1.73
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
7,523.3	12.259%	\$1.23	\$0.00	xxxxxxxxxx	\$1.23
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$18,212.89	\$18,212.89
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
17,171.1	27.981%	\$2.80	(\$0.01)	xxxxxxxxxx	\$2.79
xxxxxxxxxx	0.000%	xxxxxxxxxx	xxxxxxxxxx	\$0.00	\$0.00
676.5	1.102%	\$0.11	\$0.00	xxxxxxxxxx	\$0.11
17.2	0.028%	\$0.00	\$56.71	xxxxxxxxxx	\$56.71
175.5	0.286%	\$0.03	\$0.00	xxxxxxxxxx	\$0.03
2,107.0	3.433%	\$0.34	\$0.00	xxxxxxxxxx	\$0.34
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
0.0	0.000%	\$0.00	\$0.00	xxxxxxxxxx	\$0.00
61,367.9	100.000%	\$10.00	\$56.68	\$18,077.03	\$18,143.71
17E	17F	17G	17H	17I	17J

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



Assessment Year 2021-2022 (Production Year 2020-2021)

Desalter Replenishment Accounting¹

Production Year	Desalter Production			Desalter (aka Kaiser) Account PIIA, 6.2 (a)(i)	Paragraph 31 Settlement Agreements Dedication ² 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	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2022 / 2023	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2023 / 2024	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2024 / 2025	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2025 / 2026	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2026 / 2027	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2027 / 2028	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2028 / 2029	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
2029 / 2030	30,000.0	10,000.0	40,000.0	0.0	0.0	0.0
	760,479.4	116,476.5	876,955.9	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 2019 Court Order.
- ² Peace II Desalter Expansion was anticipated to have an annual production of approximately 10,000 AF.
- ³ 3,956.877 acre-feet + 316.177 acre-feet added as Non-Ag dedicated stored water per Paragraph 31 Settlement Agreements. Per Agreements, the water is due to the Desalter Expansion.
- ⁴ Six years of Desalter tracking (Production Year 2000-2001 through Production Year 2005/2006) may have incorrectly assumed that a significant portion of Desalter Production Year 2008/2009.
- ⁵ Pursuant to section 7.2(e)(ii) of the Peace II Agreement, the initial schedule for the Peace II Desalter Expansion controlled overdraft of 175,000 acre-feet had been set for 2006/2007 through 2015/2016.
- 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 desalter replenishment. However, to the extent there is no remaining desalter replenishment obligation in any year after applying the offsets set forth in 6.2(a), it will be due to the Desalter Expansion.
- ⁷ Per the Peace II Agreement, Section 6.2(b)(iii) (as amended by the March 15, 2019 Court Order), the Remaining Desalter Replenishment Obligation is to be as set forth in 6.2(b)(iii).
- ⁸ Due to the Re-Operation Schedule amendments in 2019, the Pre-Peace II Controlled Overdraft is left with a balance of 1,288,054 AF, which may be utilized at the discretion of the Watermaster.

Desalter Replenishment						
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)	Remaining Desalter Replenishment Obligation ^{4,7} PIIA, 6.2(b)(iii)
	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	16,765.0
0.0	0.0	12,500.0	51,288.1	10,000.0	735.0	16,765.0
0.0	0.0	12,500.0	38,788.1	10,000.0	735.0	16,765.0
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	257,321.1
18G	18H	18I	18J	18K	18L	18M

15, 2019 Court Order.

amended 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.

When 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.

at a later date to offset a future Desalter Replenishment Obligation.

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Assessment Year 2021-2022 (Production Year 2020-2021)

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	4.029%	327.3	60.4	387.8
Chino, City Of	7.357%	9,016.8	28.429%	625.3	426.4	1,051.8
Cucamonga Valley Water District	6.601%	598.4	1.887%	561.1	28.3	589.4
Fontana Union Water Company	11.657%	0.0	0.000%	990.8	0.0	990.8
Fontana Water Company	0.002%	834.0	2.630%	0.2	39.4	39.6
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%	15,215.4	47.973%	319.5	719.6	1,039.1
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	0.333%	747.7	5.0	752.7
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%	4,668.3	14.719%	1,763.1	220.8	1,983.9
Pomona, City Of	20.454%	0.0	0.000%	1,738.6	0.0	1,738.6
San Antonio Water Company	2.748%	0.0	0.000%	233.6	0.0	233.6
San Bernardino, County of (Shooting Park)	0.000%	0.0	0.000%	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	0.0	0.000%	201.7	0.0	201.7
Upland, City Of	5.202%	0.0	0.000%	442.2	0.0	442.2
West End Consolidated Water Co	1.728%	0.0	0.000%	146.9	0.0	146.9
West Valley Water District	1.175%	0.0	0.000%	99.9	0.0	99.9
	100.000%	31,716.6	100.000%	8,500.0	1,500.0	10,000.0
	19A	19B	19C	19D	19E	19F

Notes:

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



Assessment Year 2021-2022 (Production Year 2020-2021)

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	271.3	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0
Chino Hills, City Of	1,572.5	2,528.6	(34.5)	0.0
Chino, City Of	3,004.2	6,133.0	(1,649.0)	(72.6)
Cucamonga Valley Water District	2,695.5	26,225.7	0.0	0.0
Fontana Union Water Company	4,760.0	0.0	0.0	0.0
Fontana Water Company	0.8	13,565.3	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0
Golden State Water Company	306.3	1,074.4	0.0	0.0
Jurupa Community Services District	1,535.0	11,160.9	0.0	(417.1)
Marygold Mutual Water Company	488.0	840.9	0.0	0.0
Monte Vista Irrigation Company	503.9	0.0	0.0	0.0
Monte Vista Water District	3,592.2	7,674.4	(62.2)	(22.1)
NCL Co, LLC	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	1,751.7	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	21,750.8	(1,485.7)	(1,608.4)
Pomona, City Of	8,352.2	9,192.2	0.0	0.0
San Antonio Water Company	1,122.1	676.5	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	17.2	0.0	0.0
Santa Ana River Water Company	969.0	0.0	0.0	0.0
Upland, City Of	2,124.2	2,177.1	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	105,040.0	(3,231.3)	(2,120.2)
	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	271.3	271.3	0.231%	39.0
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	2,494.1	4,066.6	3.461%	584.2
0.0	0.0	4,411.4	7,415.5	6.312%	1,065.4
(20,500.0)	0.0	5,725.7	8,421.2	7.168%	1,209.8
0.0	0.0	0.0	4,760.0	4.051%	683.9
(2,500.0)	0.0	11,065.3	11,066.1	9.419%	1,589.8
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,074.4	1,380.6	1.175%	198.4
0.0	(133.9)	10,609.9	12,144.9	10.337%	1,744.8
0.0	0.0	840.9	1,328.9	1.131%	190.9
0.0	0.0	0.0	503.9	0.429%	72.4
0.0	(4.7)	7,585.5	11,177.6	9.514%	1,605.9
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,751.7	1,751.7	1.491%	251.7
0.0	0.0	0.0	2.9	0.002%	0.4
0.0	0.0	0.0	150.3	0.128%	21.6
0.0	0.0	18,656.8	27,126.6	23.089%	3,897.2
0.0	0.0	9,192.2	17,544.3	14.933%	2,520.6
0.0	0.0	676.5	1,798.6	1.531%	258.4
0.0	0.0	17.2	17.2	0.015%	2.5
0.0	175.5	175.5	1,144.5	0.974%	164.4
0.0	(70.1)	2,107.0	4,231.2	3.601%	607.9
0.0	0.0	0.0	705.6	0.601%	101.4
0.0	0.0	0.0	479.8	0.408%	68.9
(23,000.0)	(33.2)	76,655.2	117,489.3	100.000%	16,879.4
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 2021-2022 (Production Year 2020-2021)

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	(39.0)	(39.0)	32.1	6.9
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	(387.8)	(584.2)	(972.0)	602.9	369.1
Chino, City Of	(1,051.8)	(1,065.4)	(2,117.2)	0.0	2,117.2
Cucamonga Valley Water District	(589.4)	(1,209.8)	(1,799.2)	952.5	846.7
Fontana Union Water Company	(990.8)	(683.9)	(1,674.7)	1,674.7	0.0
Fontana Water Company	(39.6)	(1,589.8)	(1,629.5)	469.0	1,160.5
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	(63.8)	(198.4)	(262.1)	0.0	262.1
Jurupa Community Services District	(1,039.1)	(1,744.8)	(2,783.9)	0.0	2,783.9
Marygold Mutual Water Company	(101.6)	(190.9)	(292.5)	0.0	0.0
Monte Vista Irrigation Company	(104.9)	(72.4)	(177.3)	0.0	177.3
Monte Vista Water District	(752.7)	(1,605.9)	(2,358.6)	0.0	1,490.1
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	(251.7)	(251.7)	0.0	0.0
Nicholson Family Trust	(0.6)	(0.4)	(1.0)	0.0	1.0
Norco, City Of	(31.3)	(21.6)	(52.9)	0.0	52.9
Ontario, City Of	(1,983.9)	(3,897.2)	(5,881.1)	3,461.1	0.0
Pomona, City Of	(1,738.6)	(2,520.6)	(4,259.1)	0.0	4,259.1
San Antonio Water Company	(233.6)	(258.4)	(492.0)	281.8	0.0
San Bernardino, County of (Shooting Park)	0.0	(2.5)	(2.5)	0.0	0.0
Santa Ana River Water Company	(201.7)	(164.4)	(366.1)	0.0	366.1
Upland, City Of	(442.2)	(607.9)	(1,050.1)	171.2	878.8
West End Consolidated Water Co	(146.9)	(101.4)	(248.3)	86.1	162.1
West Valley Water District	(99.9)	(68.9)	(168.8)	0.0	168.8
	(10,000.0)	(16,879.4)	(26,879.4)	7,731.4	15,102.7
	21A	21B	21C	21D	21E

Notes:

- 1) California Speedway Corporation dedicated 32.1 AF from their ECO storage account to satisfy a portion of BlueTriton Brands, Inc.'s 2021/22 DRO pursuant to an
- 2) City of Ontario (Non-Ag) dedicated 3,461.1 AF from their ECO storage account to satisfy a portion of City of Ontario's 2021/22 DRO pursuant to an Exhibit "G" Se

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	39.0	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	972.0	0.0	0.00
0.0	0.0	0.0	0.0	2,117.2	0.0	0.00
0.0	0.0	0.0	0.0	1,799.2	0.0	0.00
0.0	0.0	0.0	0.0	1,674.7	0.0	0.00
0.0	0.0	0.0	0.0	1,629.5	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	262.1	0.0	0.00
0.0	0.0	0.0	0.0	2,783.9	0.0	0.00
0.0	292.5	0.0	0.0	292.5	0.0	0.00
0.0	0.0	0.0	0.0	177.3	0.0	0.00
713.2	0.0	155.4	0.0	2,358.6	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(251.7)	198,558.16
0.0	0.0	0.0	0.0	1.0	0.0	0.00
0.0	0.0	0.0	0.0	52.9	0.0	0.00
2,420.0	0.0	0.0	0.0	5,881.1	0.0	0.00
0.0	0.0	0.0	0.0	4,259.1	0.0	0.00
0.0	0.0	210.2	0.0	492.0	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(2.5)	1,946.46
0.0	0.0	0.0	0.0	366.1	0.0	0.00
0.0	0.0	0.0	0.0	1,050.1	0.0	0.00
0.0	0.0	0.0	0.0	248.3	0.0	0.00
0.0	0.0	0.0	0.0	168.8	0.0	0.00
3,133.2	292.5	365.5	0.0	26,625.3	(254.1)	200,504.62
21F	21G	21H	21I	21J	21K	21L

Exhibit "G" Section 10 Form A.
Section 10 Form A.



Assessment Year 2021-2022 (Production Year 2020-2021)

Assessment Calculation - Projected (Includes "10% Judgment

PRODUCTION BASIS

2019/2020 Production and Exchanges in Acre-Feet (Actuals)

2020/2021 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 2020/21 Budget ⁵	FY 2021/22 Budget
\$2,021,670	\$2,200,720
\$6,103,889	\$5,050,683
\$8,125,559	\$7,251,403
(\$130,813)	(\$106,125)
(\$176,203)	(\$177,430)
\$7,818,543	\$6,967,848
\$202,167	\$220,072
\$915,583	\$757,602
\$1,117,750	\$977,674
(\$1,117,750)	(\$977,674)
\$7,818,543	\$6,967,848

Proposed Assessments

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

[A]

Pi

Grand Total

Prior Year Assessments, (Actuals) Information Only

[B]

Pi

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

[A] - [B]

Grand Total

Estimated Assessment as of "Amended" Budget July 22, 2021, Information Only

Grand Total

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 c

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

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 m

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

ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
95,348,464	69,918,990	73.330%	21,841,407	22.907%	3,588,067	3.763%
98,806,120	73,423,920	74.311%	21,484,815	21.744%	3,897,385	3.944%
	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$2,200,720	\$1,635,379		\$478,533		\$86,807	
\$5,050,683		\$3,753,218		\$1,098,242		\$199,223
\$7,251,403	\$1,635,379	\$3,753,218	\$478,533	\$1,098,242	\$86,807	\$199,223
\$7,251,403	\$1,635,379	\$3,753,218	\$478,533	\$1,098,242	\$86,807	\$199,223
(\$106,125)		(\$78,863)		(\$23,076)		(\$4,186)
(\$177,430)		(\$131,850)		(\$38,581)		(\$6,999)
\$6,967,848	\$1,635,379	\$3,542,505	\$478,533	\$1,036,584	\$86,807	\$188,038
\$220,072	\$163,538		\$47,853		\$8,681	
\$757,602		\$562,982		\$164,736		\$29,883
\$977,674	\$163,538	\$562,982	\$47,853	\$164,736	\$8,681	\$29,883
(\$977,674)	(\$163,538)	(\$562,982)	(\$47,853)	(\$164,736)	(\$8,681)	(\$29,883)
\$6,967,848	\$1,635,379	\$3,542,505	\$478,533	\$1,036,584	\$86,807	\$188,038
Per Acre-Foot	\$22.27	\$48.25	\$22.27	\$48.25	\$22.27	\$48.25
		\$70.52		\$70.52		\$70.52
Per Acre-Foot	\$21.20	\$60.80	\$21.20	\$60.80	\$21.20	\$60.80
		\$82.00		\$82.00		\$82.00
	\$1.07	(\$12.55)	\$1.07	(\$12.55)	\$1.07	(\$12.55)
		(\$11.48)		(\$11.48)		(\$11.48)
	\$18.56	\$39.54	\$18.56	\$39.54	\$18.56	\$39.54
		\$58.10		\$58.10		\$58.10

on any last minute corrections during the Assessment Package preparation process.

t Water Purchases, or RTS charges.

e Assessment invoices.

may have followed.



Assessment Year 2021-2022 (Production Year 2020-2021)

ALL POOLS

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	West Valley Water District Storage Account	11/9/2020	1,000.0	528.50	528,500.00				
Fontana Water Company	Cucamonga Valley Water District Annual Account	2/16/2021	7,500.0	559.44	4,195,800.00	3,566,430.00	629,370.00	Fontana Water Company	
	Nicholson Family Trust Annual Account	5/25/2021	6.5	559.44	3,636.36	3,090.91	545.45	Fontana Water Company	
Monte Vista Water District	Chino, City Of Storage Account	9/17/2020	500.0	0.00	0.00				
<i>One time correction for Land Use Conversion error.</i>									
			9,006.5		4,727,936.36	3,569,520.91	629,915.45		
Total 15% Credits from all Transactions:							\$629,915.45		



Assessment Year 2021-2022 (Production Year 2020-2021)

ALL POOLS

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>



Assessment Year 2021-2022 (Production Year 2020-2021)

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	7,654.0	West Valley Water District Storage Account	11/9/2020	1,000.0	Yes	Yes	No	0.0
Fontana Water Company	(10,229.0)	Cucamonga Valley Water District Annual Account	2/16/2021	7,500.0	Yes	Yes	No	7,500.0
		Nicholson Family Trust Annual Account	5/25/2021	6.5	Yes	Yes	No	6.5
Monte Vista Water District	2,722.3	Chino, City Of Storage Account	9/17/2020	500.0	Yes	Yes	No	0.0

One time correction for Land Use Conversion error.



Assessment Year 2021-2022 (Production Year 2020-2021)

Watermaster Replenishment Calculation

Cost of Replenishment Water per acre foot:

Watermaster Replenishment Cost	\$777.00
Projected Spreading - OCWD Connection Fee	\$2.00
Projected Spreading - Delivery Surcharge	\$10.00
Pre-purchased Credit	\$0.00
Total Replenishment Cost per acre foot (see footnote)	\$789.00

Replenishment Obligation:	AF @ \$789.00	15%	85%	Total
Appropriative - 100	1,751.7			\$1,382,063.69
Appropriative - 15/85	17.2	\$2,032.42	\$11,517.07	\$13,549.50
Non-Agricultural - 100	54.8			\$43,269.55
	1,823.7			\$1,438,882.73

Company	AF Production and Exchanges	85/15 Producers	Percent of Total 85/15 Producers	15% Replenishment Assessment	15% Water Transaction Debits
BlueTriton Brands, Inc.	271.3			-	-
CalMat Co. (Appropriative)	0.0			-	-
Chino Hills, City Of	2,459.6	2,459.6	4.008%	\$81.46	\$25,247.02
Chino, City Of	2,762.4	2,762.4	4.501%	\$91.49	\$28,354.64
Cucamonga Valley Water District	5,725.7	5,725.7	9.330%	\$189.63	\$58,771.84
Desalter Authority	40,114.5			-	-
Fontana Union Water Company	0.0	0.0	0.000%	-	\$0.00
Fontana Water Company	11,065.3	11,065.3	18.031%	\$366.47	\$113,580.68
Fontana, City Of	0.0			-	-
Golden State Water Company	1,074.4	1,074.4	1.751%	\$35.58	\$11,028.12
Jurupa Community Services District	10,609.9	10,609.9	17.289%	\$351.39	\$108,906.10
Marygold Mutual Water Company	840.9			-	-
Monte Vista Irrigation Company	0.0	0.0	0.000%	-	\$0.00
Monte Vista Water District	7,523.3	7,523.3	12.259%	\$249.16	\$77,223.33
NCL Co, LLC	0.0			-	-
Niagara Bottling, LLC	1,751.7			-	-
Nicholson Family Trust	0.0	0.0	0.000%	-	\$0.00
Norco, City Of	0.0	0.0	0.000%	-	\$0.00
Ontario, City Of	17,171.1	17,171.1	27.981%	\$568.68	\$176,254.23
Pomona, City Of	9,192.2			-	-
San Antonio Water Company	676.5	676.5	1.102%	\$22.41	\$6,944.27
San Bernardino, County of (Shooting Park)	17.2	17.2	0.028%	\$0.57	\$176.27
Santa Ana River Water Company	175.5	175.5	0.286%	\$5.81	\$1,801.41
Upland, City Of	2,107.0	2,107.0	3.433%	\$69.78	\$21,627.56
West End Consolidated Water Co	0.0	0.0	0.000%	-	\$0.00
West Valley Water District	0.0	0.0	0.000%	-	\$0.00
** Fee assessment total is 15% of Appropriative 15/85 replenishment obligation	113,538.4	61,367.9	**	\$2,032.43	\$629,915.47

Transfers to
8G

Transfers to
8K

Notes: The 2021 rate includes a \$10 surcharge from Three Valleys Municipal Water District.



Assessment Year 2021-2022 (Production Year 2020-2021) Readiness to Serve (RTS) Charges

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

Notes:

- 1) This year's RTS includes the fourth of ten annual RTS charges for water purchased in FY 2016/17, and third of ten annual RTS charges for water purchased in FY 2017/18.
- 2) In April 2021, Nestle Waters North America Inc., who owns Arrowhead Mountain Spring Water brand, changed its name to BlueTriton Brands, Inc. and rebranded its products.

ALL POOLS

Total Water Purchased: 6,912.9 AF Total RTS Charge: \$35,030.19 (\$5.07/AF)

2015/16 Prod & Exch From 85/15 Producers		Year 4 RTS Charges			FY 2017/2018 Water Purchase				Year 3 RTS Charges			TOTAL RTS CHARGES
		Acre-Feet	Percent	15% \$0.76	85% \$4.31	Purchased Water in AF		2016/17 Prod & Exch From 85/15 Producers	15% \$0.76	85% \$4.31	100% \$5.07	
						20171211	RO					
0.0	0.000%	0.00	0.00	7,518.68	0.1	0.0	0.0	0.000%	0.00	0.00	0.46	7,519.14
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,548.3	2.009%	0.74	0.00	0.00	0.0	0.0	2,152.0	3.002%	0.30	0.00	0.00	1.04
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	388.9	0.543%	0.05	0.00	0.00	0.05
20,534.7	26.648%	9.77	0.00	0.00	0.0	0.0	16,562.0	23.104%	2.32	0.00	0.00	12.09
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%	7.29	0.00	0.00	0.0	0.0	13,250.5	18.484%	1.86	0.00	0.00	9.15
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%	0.38	0.00	0.00	0.0	0.0	850.3	1.186%	0.12	0.00	0.00	0.50
8,952.8	11.618%	4.26	0.00	0.00	0.0	0.0	11,023.2	15.377%	1.55	0.00	0.00	5.81
0.0	0.000%	0.00	0.00	764.52	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	764.52
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%	3.90	0.00	0.00	0.0	0.0	6,865.0	9.577%	0.96	0.00	0.00	4.87
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	19,141.00	946.1	0.0	0.0	0.000%	0.00	0.00	4,794.00	23,935.00
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
18,053.8	23.429%	8.59	0.00	0.00	0.0	0.0	18,970.2	26.463%	2.66	0.00	0.00	11.25
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00
1,030.8	1.338%	0.49	0.00	0.00	0.0	0.0	537.7	0.750%	0.08	0.00	0.00	0.57
9.4	0.012%	0.00	207.75	2.02	13.2	0.8	13.0	0.018%	0.00	57.02	4.01	270.81
0.0	0.000%	0.00	0.00	363.24	0.0	118.7	0.0	0.000%	0.00	0.00	601.32	964.56
2,600.7	3.375%	1.24	0.00	0.00	0.0	0.0	1,071.9	1.495%	0.15	0.00	0.00	1.39
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	178.63	0.0	58.8	0.0	0.000%	0.00	0.00	297.72	476.35
0.0	0.000%	0.00	0.00	369.27	3.0	0.0	0.0	0.000%	0.00	0.00	15.34	384.62
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	291.23	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	291.23
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	0.31	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.31
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	166.02	5.3	0.0	0.0	0.000%	0.00	0.00	26.67	192.69
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	184.24	0.0	0.0	0.0	0.000%	0.00	0.00	0.02	184.26
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%	36.66	207.75	28,979.16	967.7	178.2	71,684.9	100.0%	10.06	57.02	5,739.54	35,030.21
26H	26I	26J	26K	26L	26M	26N	26O	26P	26Q	26R	26S	26T

ased in FY 2017/18.
equested Watermaster to use the new company name.



Assessment Year 2021-2022 (Production Year 2020-2021)
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, 2021, it will be reflected in the FY 2021/2022 Assessment Package (for Production Year 2020/2021). Additionally, if a Party changed its name on July 1, 2021, it will be reflected in the FY 2022/2023 Assessment Package (for Production Year 2021/2022).
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.
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.
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.



Assessment Year 2021-2022 (Production Year 2020-2021)

Assessment Package Notes

Page	Note
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 resulting from 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.
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 DRO.



Assessment Year 2021-2022 (Production Year 2020-2021)

Assessment Package Notes

Page	Note
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 2021-2022 (Production Year 2020-2021)

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 - \$767 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.
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 2021-2022 (Production Year 2020-2021)

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 2021-2022 (Production Year 2020-2021)

Assessment Package References and Definitions

Column	Title	Description
7A	Outstanding Obligation (AF)	The amount of obligation carried over from prior Assessment Package(s) that were not met due to various reason, including but not limited to MWD not having replenishment water available to purchase.
7B	Fund Balance (\$)	The amount of money collected or owed for replenishment assessments from prior Assessment Package(s).
7C	Outstanding Obligation (\$)	The amount of money that each Party owes or is credited based on current replenishment rate. [7A] <times> [CURRENT RATE] <minus> [7B].
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] <divided by> 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] <divided by> 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 2021-2022 (Production Year 2020-2021)

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 2021-2022 (Production Year 2020-2021)

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 2021-2022 (Production Year 2020-2021)

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. 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 2021-2022 (Production Year 2020-2021)

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 5,000.
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 2021-2022 (Production Year 2020-2021)

Assessment Package References and Definitions

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



Assessment Year 2021-2022 (Production Year 2020-2021)

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. $10,000 \times 0.85 \times [19A]$.
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. $10,000 \times 0.15 \times [19C]$.
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. $[20I] \times \text{Total RDRO}$.
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 2021-2022 (Production Year 2020-2021)

Assessment Package References and Definitions

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



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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 2 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 2 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 2 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

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 2020-21

	FY 19-20		FY 20-21		Amended vs. Amended
	Approved Budget	Amended Budget	Approved Budget	Amended Budget	
4000 Mutual Agency Revenue	\$ 171,906	\$ 171,906	\$ 176,203	\$ 176,203	\$ 4,297
4110 Appropriative Pool Assessments	8,000,731	8,100,731	8,378,995	8,798,719	697,988
4120 Non-Agricultural Pool Assessments	364,566	364,566	321,945	369,220	4,654
4730 Prorated Interest Income	75,124	75,124	130,813	130,813	55,689
4900 Miscellaneous Income	-	-	-	-	-
Total Income	8,612,327	8,712,327	9,007,955	9,474,955	762,628
Administrative Expenses					
6010 Salary Costs	1,155,864	1,155,864	1,198,051	1,198,051	42,187
6020 Office Building Expense	117,379	117,379	121,072	121,072	3,693
6030 Office Supplies & Equip.	72,750	72,750	134,550	134,550	61,800
6040 Postage & Printing Costs	47,142	47,142	34,446	34,446	(12,696)
6050 Information Services	169,656	169,656	171,484	171,484	1,828
6060 WM Special Contract Services	44,300	44,300	45,100	45,100	800
6070 Watermaster Legal Services	266,115	266,115	201,065	201,065	(65,050)
6080 Insurance Expense	43,426	43,426	45,342	45,342	1,916
6110 Dues and Subscriptions	36,792	36,792	37,003	37,003	211
6150 Field Supplies & Equipment	2,550	2,550	2,750	2,750	200
6170 Travel & Transportation	65,170	65,170	24,170	24,170	(41,000)
6190 Conferences & Seminars	37,857	37,857	38,800	38,800	943
6200 Advisory Committee Expenses	49,680	49,680	50,983	50,983	1,303
6300 Watermaster Board Expenses	184,467	184,467	186,455	186,455	1,988
8300 Appropriative Pool Administration	168,609	268,609	201,218	201,218	(67,391)
8400 Agricultural Pool Administration	472,313	472,313	473,910	673,910	201,597
8500 Non-Agricultural Pool Administration	127,951	127,951	133,946	133,946	5,995
9400 Depreciation Expense	-	-	-	-	-
9500 Allocated G&A Expenditures	(476,762)	(476,762)	(463,775)	(463,775)	12,987
Total Administrative Expenses	2,585,259	2,685,259	2,636,570	2,836,570	151,311
General OBMP Expenditures					
6900 Optimum Basin Mgmt Program	1,957,015	2,182,515	1,636,905	1,903,905	(278,610)
6950 Cooperative Efforts	-	-	-	-	-
9501 Allocated G&A Expenditures	126,325	126,325	130,257	130,257	3,932
Total General OBMP Expenses	2,083,340	2,308,840	1,767,162	2,034,162	(274,678)
OBMP Implementation Projects					
7101 Production Monitoring	78,073	78,073	88,893	88,893	10,820
7102 In-Line Meter Installation/Maintenance	21,378	21,378	14,545	14,545	(6,833)
7103 Groundwater Quality Monitoring	359,100	359,100	331,618	331,618	(27,482)
7104 Groundwater Level Monitoring	284,537	284,537	290,805	290,805	6,268
7105 Recharge Basin Water Quality Monitoring	-	-	-	-	-
7107 Ground Level Monitoring	294,451	333,683	235,206	235,206	(98,477)
7108 Hydraulic Control Monitoring Program	135,837	135,837	84,990	84,990	(50,847)
7109 Recharge & Well Monitoring Program	25,260	25,260	32,512	32,512	7,252
7110 Agriculture Production and Estimation	-	-	23,060	23,060	23,060
7111 Implementation of Data Collection and Management	-	-	19,696	19,696	19,696
7200 OBMP Pgm Element 2 - Comp Recharge	1,425,415	1,425,415	1,903,173	1,903,173	477,758
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter	34,374	34,374	46,474	46,474	12,100
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	131,577	328,338	391,637	391,637	63,299
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	146,182	223,318	205,983	205,983	(17,335)
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	23,168	23,168	67,117	67,117	43,949
7700 Inactive Well Protection Program	500	500	500	500	-
7690 Recharge Improvement Debt Projects	633,440	633,440	534,496	534,496	(98,944)
9502 Allocated G&A Expenditures	350,437	350,437	333,518	333,518	(16,919)
Total OBMP Implementation Projects	3,943,729	4,256,857	4,604,223	4,604,223	347,365
Total Expenses	8,612,327	9,250,956	9,007,955	9,474,955	223,999
Net Ordinary Income	-	(538,629)	-	-	538,629
9900 To / From Reserves	-	(539,629)	-	-	539,629
Net Other Income	-	538,629	-	-	(538,629)
Net Income	\$ -	\$ -	\$ -	\$ -	\$ -

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Chino Basin Watermaster

Annual Financial Report

For the Fiscal Years Ended June 30, 2021 and 2020

Our Mission Statement

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

<u>Represents</u>	<u>Name</u>	<u>Title</u>	<u>Current Term</u>
Agricultural	Paul Hofer	Member	Ongoing ¹
Agricultural	Jeff Pierson	Vice-Chair	Ongoing ¹
Non-Agricultural	Robert Bowcock	Member	Ongoing ¹
Appropriative	James Curatalo	Chair	January 2022 ^{1,2}
Appropriative	Betty Folsom	Member	January 2023 ^{1,2}
Appropriative	Peter Rogers	Member	January 2022 ^{1,2}
Municipal	Steve Elie	Member	Ongoing ¹
Municipal	Mike Gardner	Member	Ongoing ¹
Municipal	Bob G. Kuhn	Secretary/Treasurer	Ongoing ¹

¹ The Watermaster Board serves at the direction of Judge Reichert (San Bernardino County Superior Court, Case No. RCVRS 51010) and was re-appointed for a five-year term, effective January 2019 through January 25, 2024 (Board approval on November 15, 2018).

² The current Appropriative Pool rotation sequence for Board membership effective January 2016 was approved by the Appropriative Pool on November 17, 2015.

**Chino Basin Watermaster
Peter Kavounas PE, General Manager
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, 2021 and 2020

**Chino Basin Watermaster
Annual Financial Report
For the Fiscal Years Ended June 30, 2021 and 2020**

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Introductory Section



October 28, 2021

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, 2021 and 2020, following guidelines set forth by the Governmental Accounting Standards Board. The Watermaster is ultimately responsible for both the accuracy of the data and the completeness and the fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that we believe necessary to enhance your understanding of the Watermaster's financial position and activities.

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

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

Watermaster Structure and Leadership

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

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 ten regular, full-time employees. Each of the Watermaster's three Pools, the Advisory Committee, and the Board meet monthly.

Watermaster Mission and Services

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

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

Economic Condition and Outlook

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

Internal Control Structure

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

Budgetary Control

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

Investment Policy

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

Water Rates and Watermaster Revenues

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

Audit and Financial Reporting

State Law requires the Watermaster to obtain an annual audit of its financial statements by an independent certified public accountant. The accounting firm of Fedak & Brown LLP has conducted the audit of the Watermaster's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

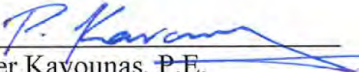
Other References

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

Acknowledgements

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

Respectfully submitted,


Peter Kavounas, P.E.
General Manager


Joseph S. Joswiak, MBA
Chief Financial Officer

Financial Section



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
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Independent Auditor's Report

Chino Basin Watermaster Board
Rancho Cucamonga, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Chino Basin Watermaster (Watermaster) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Watermaster's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2021 and 2020, 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.

Independent Auditor's Report, continued

Emphasis-of-Matter

Restatement of Net Position

As discussed in Note 10 to the financial statements, as of and for the year ended June 30, 2020, the Watermaster restated its account balance and related transactions for the compensated absences accrual. Our opinion is not modified with respect to this matter.

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 7 through 11 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, 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.

Other 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 introductory section on pages 1 through 3 and combining schedules of revenue, expenses, and changes in net position on pages 47 and 48, is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining schedules of revenue, expenses, and changes in net position are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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.

The introductory section has not been subjected to the auditing procedures applied in the audits of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2021, 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 49 and 50.

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
October 28, 2021

Chino Basin Watermaster
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2021 and 2020

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, 2021 and 2020. 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 2021, the Watermaster's net position increased by 12.30% or \$987,173 to \$9,013,270 as a result of ongoing operations. In 2020, the Watermaster's net position decreased by 3.02% or \$249,850 to \$8,026,097 as a result of ongoing operations.
- In 2021, the Watermaster's operating revenues increased by 3.49% or \$370,432 to \$10,971,613. The Watermaster's operating revenues increased by 8.33% or \$815,337 to \$10,601,181 in 2020.
- In 2021, the Watermaster's non-operating revenues decreased by 96.47% or \$210,225 to \$7,700. The Watermaster's non-operating revenues decreased by 20.87% or \$57,469 to \$217,925 in 2020.
- In 2021, the Watermaster's operating expenses decreased by 9.22% or \$987,276 to \$9,725,939. The Watermaster's operating expenses decreased by 7.64% or \$886,682 to \$10,713,215 in 2020.
- In 2021, the Watermaster's non-operating expenses decreased 28.55% or \$95,844 to \$239,830. The Watermaster's non-operating expenses increased by 481.43% or \$277,942 to \$335,674 in 2020.

Required Financial Statements

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

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

Financial Analysis of the Watermaster

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

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Financial Analysis of the Watermaster, continued

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

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 16 through 42.

Statements of Net Position

	<u>2021</u>	<u>As Restated 2020</u>	<u>Change</u>	<u>As Restated 2019</u>	<u>Change</u>
Assets:					
Current assets	\$ 11,455,581	10,250,006	1,205,575	10,340,912	(90,906)
Capital assets, net	<u>120,813</u>	<u>88,478</u>	<u>32,335</u>	<u>68,106</u>	<u>20,372</u>
Total assets	<u>11,576,394</u>	<u>10,338,484</u>	<u>1,237,910</u>	<u>10,409,018</u>	<u>(70,534)</u>
Deferred outflows of resources	<u>471,937</u>	<u>384,196</u>	<u>87,741</u>	<u>337,794</u>	<u>46,402</u>
Liabilities:					
Current liabilities	828,591	784,649	43,942	823,878	(39,229)
Non-current liabilities	<u>2,170,486</u>	<u>1,887,372</u>	<u>283,114</u>	<u>1,637,126</u>	<u>250,246</u>
Total liabilities	<u>2,999,077</u>	<u>2,672,021</u>	<u>327,056</u>	<u>2,461,004</u>	<u>211,017</u>
Deferred inflows of resources	<u>35,984</u>	<u>24,562</u>	<u>11,422</u>	<u>9,861</u>	<u>14,701</u>
Net position:					
Net investment in capital assets	120,813	88,478	32,335	68,106	20,372
Restricted	845	845	-	845	-
Unrestricted	<u>8,891,612</u>	<u>7,936,774</u>	<u>954,838</u>	<u>8,206,996</u>	<u>(270,222)</u>
Total net position	<u>\$ 9,013,270</u>	<u>8,026,097</u>	<u>987,173</u>	<u>8,275,947</u>	<u>(249,850)</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 \$9,013,270 and \$8,026,097 as of June 30, 2021 and 2020, respectively.

Compared to prior year, net position of the Watermaster increased 12.30% or \$987,173. The Watermaster's total net position is made up of three components: (1) net investment in capital assets, (2) restricted, and (3) unrestricted.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Statements of Net Position, continued

A portion of the Watermaster's net position, 1.34% or 1.10% as of June 30, 2021 and 2020, 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 2021 and 2020, the Watermaster reflected a positive balance in its unrestricted net position of \$8,891,612 and \$7,936,774, respectively, that may be utilized in future years. See note 11 for further discussion.

Statements of Revenues, Expenses and Changes in Net Position

	<u>2021</u>	<u>As Restated 2020</u>	<u>Change</u>	<u>As Restated 2019</u>	<u>Change</u>
Revenues:					
Operating revenues	\$ 10,971,613	10,601,181	370,432	9,785,844	815,337
Non-operating revenues	7,700	217,925	(210,225)	275,394	(57,469)
Total revenues	<u>10,979,313</u>	<u>10,819,106</u>	<u>160,207</u>	<u>10,061,238</u>	<u>757,868</u>
Expenses:					
Operating expense	9,725,939	10,713,215	(987,276)	11,599,897	(886,682)
Depreciation	26,371	20,067	6,304	15,824	4,243
Non-operating expense	239,830	335,674	(95,844)	57,732	277,942
Total expenses	<u>9,992,140</u>	<u>11,068,956</u>	<u>(1,076,816)</u>	<u>11,673,453</u>	<u>(604,497)</u>
Changes in net position	<u>987,173</u>	<u>(249,850)</u>	<u>1,237,023</u>	<u>(1,612,215)</u>	<u>1,362,365</u>
Net position, beginning of period, as previously stated	8,026,097	8,275,947	(249,850)	9,767,437	(1,491,490)
Prior period adjustment (note 10)	-	-	-	120,725	(120,725)
Net position, beginning of period, as restated	<u>8,026,097</u>	<u>8,275,947</u>	<u>(249,850)</u>	<u>9,888,162</u>	<u>(1,612,215)</u>
Net position, end of period	<u>\$ 9,013,270</u>	<u>8,026,097</u>	<u>987,173</u>	<u>8,275,947</u>	<u>(249,850)</u>

The statements of revenues, expenses, and changes of net position show how the Watermaster's net position changed during the fiscal years. In the case of the Watermaster, net position increased 12.30% or \$987,173 to \$9,013,270 as a result of ongoing operations for the year ended June 30, 2021; and net position decreased 3.02% or \$249,850 to \$8,026,097 as a result of ongoing operations for the year ended June 30, 2020.

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

In 2021, the Watermaster's total revenues increased 1.48% or \$160,207 to \$10,979,313. The Watermaster's operating revenues increased 3.49% or \$370,432 to \$10,971,613, due primarily to an increase of \$672,590 in administrative assessments, which was offset by a decrease of \$300,822 in replenishment water revenue. The Watermaster's non-operating revenues decreased 96.47% or \$210,225 to \$7,700, due to a decrease in investment earnings.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

In 2020, the Watermaster's total revenues increased 7.53% or \$757,868 to \$10,819,106. The Watermaster's operating revenues increased 8.33% or \$815,337 to \$10,601,181, due primarily to an increase of \$869,133 in replenishment water revenue, which was offset by a decrease of \$60,399 in administrative assessments. The Watermaster's non-operating revenues decreased 20.87% or \$57,469 to \$217,925, due to a decrease in investment earnings.

In 2021, the Watermaster's total expenses decreased 9.73% or \$1,076,816 to \$9,992,140. The Watermaster's operating expenses decreased 9.22% or \$987,276 to \$9,725,939, due primarily to decreases of \$605,580 in groundwater replenishment and other water purchases, \$248,987 in Watermaster administration, and \$181,232 in optimum basin management plan; which were offset by an increase of \$51,523 in pool, advisory, and board administration. The Watermaster's non-operating expenses decreased 28.55% or \$95,844 to \$239,830, due to a decrease in reverse distribution.

In 2020, the Watermaster's total expenses decreased 5.18% or \$604,497 to \$11,068,956. The Watermaster's operating expenses decreased 7.64% or \$886,682 to \$10,713,215, due primarily to a decrease of \$3,106,511 in optimum basin management plan; which was offset by increases of \$1,500,832 in groundwater replenishment and other water purchases, \$399,748 in Watermaster administration, and \$319,249 in pool, advisory, and board administration. The Watermaster's non-operating expenses increased 481.43% or \$277,942 to \$335,674, due to an increase in reverse distribution.

Capital Asset Administration

At the end of fiscal years 2021 and 2020, the Watermaster's investment in capital assets amounted to \$120,813 and \$88,478 (net of accumulated depreciation), respectively. This investment in capital assets includes leasehold improvements, office equipment, and vehicles. The capital assets of the Watermaster are more fully analyzed in note 3 to the basic financial statements.

Changes in capital assets in 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Dispos als/ Trans fers</u>	<u>Balance 2021</u>
Capital assets:				
Depreciable assets	\$ 335,161	58,706	(98,932)	294,935
Accumulated depreciation	<u>(246,683)</u>	<u>(26,371)</u>	<u>98,932</u>	<u>(174,122)</u>
Total capital assets	<u>\$ 88,478</u>	<u>32,335</u>	<u>-</u>	<u>120,813</u>

Changes in capital assets in 2020 were as follows:

	<u>Balance 2019</u>	<u>Additions</u>	<u>Dispos als/ Trans fers</u>	<u>Balance 2020</u>
Capital assets:				
Depreciable assets	\$ 315,073	40,440	(20,352)	335,161
Accumulated depreciation	<u>(246,967)</u>	<u>(20,068)</u>	<u>20,352</u>	<u>(246,683)</u>
Total capital assets	<u>\$ 68,106</u>	<u>20,372</u>	<u>-</u>	<u>88,478</u>

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2021 and 2020

Conditions Affecting Current Financial Position

The COVID-19 pandemic in the United States has caused business disruption through labor shortages and closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruption. However, the related financial impact on the Watermaster and the duration cannot be estimated at this time.

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

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 Chief Financial Officer, Joseph S. Joswiak, 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, 2021 and 2020**

	2021	As Restated 2020
Current assets:		
Cash and cash equivalents (note 2)	\$ 10,842,000	9,602,443
Cash and cash equivalents - restricted (note 2)	845	845
Accounts receivable	563,815	204,138
Accrued interest receivable	8,969	36,163
Prepaid expenses and other current assets	39,952	406,417
Total current assets	11,455,581	10,250,006
Non-current assets:		
Capital assets, net (note 3)	120,813	88,478
Total non-current assets	120,813	88,478
Total assets	11,576,394	10,338,484
Deferred outflows of resources:		
Deferred outflows of resources (notes 4 and 9)	471,937	384,196
Total deferred outflows of resources	471,937	384,196
Current liabilities:		
Accounts payable and accrued expenses	670,034	642,163
Accrued salaries and benefits	64,443	55,639
Long-term liabilities – due within one year:		
Compensated absences (note 5)	94,114	86,847
Total current liabilities	828,591	784,649
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 5)	174,782	161,286
Total OPEB liability (note 6)	316,979	254,785
Net pension liability (note 9)	1,431,357	1,308,658
Employee compensation plan (note 8)	247,368	162,643
Total non-current liabilities	2,170,486	1,887,372
Total liabilities	2,999,077	2,672,021
Deferred inflows of resources:		
Deferred inflows of resources (notes 4 and 9)	35,984	24,562
Total deferred inflows of resources	35,984	24,562
Net position: (note 11)		
Net investment in capital assets	120,813	88,478
Restricted	845	845
Unrestricted	8,891,612	7,936,774
Total net position	\$ 9,013,270	8,026,097

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, 2021 and 2020

	2021	As Restated 2020
Operating revenues:		
Administrative assessments	\$ 9,302,963	8,630,373
Replenishment water revenue	1,495,550	1,796,372
Other revenue	173,100	174,436
Total operating revenue	10,971,613	10,601,181
Operating expenses:		
Groundwater replenishment and other water purchases	1,511,362	2,119,942
Optimum basin management plan	4,491,480	4,672,712
Watermaster administration	2,578,188	2,827,175
Pool, advisory, and board administration	1,144,909	1,093,386
Total operating expense	9,725,939	10,713,215
Operating income (loss) before depreciation	1,245,674	(112,034)
Depreciation expense	(26,371)	(20,067)
Operating income (loss)	1,219,303	(132,101)
Non-operating revenue (expense):		
Reserve distribution	(239,830)	(335,674)
Investment earnings	7,700	217,925
Total non-operating expense, net	(232,130)	(117,749)
Changes in net position	987,173	(249,850)
Net position, beginning of period (note 10)	8,026,097	8,275,947
Net position, end of period	\$ 9,013,270	8,026,097

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from stakeholders	\$ 10,611,936	10,464,035
Cash paid to employees for salaries and wages	(1,373,675)	(1,286,506)
Cash paid to vendors and suppliers for materials and services	<u>(7,735,062)</u>	<u>(9,303,876)</u>
Net cash provided by (used in) operating activities	<u>1,503,199</u>	<u>(126,347)</u>
Cash flows from non-capital financing activities:		
Payments for non-operating expenses	<u>(239,830)</u>	<u>(335,674)</u>
Net cash used in non-capital financing activities	<u>(239,830)</u>	<u>(335,674)</u>
Cash flows from capital financing activities:		
Acquisition of capital assets	<u>(58,706)</u>	<u>(40,439)</u>
Net cash used in capital financing activities	<u>(58,706)</u>	<u>(40,439)</u>
Cash flows from investing activities:		
Investment earnings received	<u>34,894</u>	<u>249,753</u>
Net cash provided by investing activities	<u>34,894</u>	<u>249,753</u>
Net increase (decrease) in cash and cash equivalents	1,239,557	(252,707)
Cash and cash equivalents at the beginning of year	<u>9,603,288</u>	<u>9,855,995</u>
Cash and cash equivalents at the end of year	<u>\$ 10,842,845</u>	<u>9,603,288</u>
 Reconciliation of cash and cash equivalents to statements of net position:		
Cash and cash equivalents	\$ 10,842,000	9,602,443
Cash and cash equivalents - restricted	<u>845</u>	<u>845</u>
Total cash and cash equivalents	<u>\$ 10,842,845</u>	<u>9,603,288</u>

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, 2021 and 2020

	2021	2020
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ <u>1,219,303</u>	<u>(132,101)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	26,371	20,067
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:		
(Increase) decrease in assets and deferred outflows of resources:		
Accounts receivable	(359,677)	(137,146)
Prepaid expenses and other current assets	366,465	(56,483)
Deferred outflows of resources	(87,741)	(46,402)
Increase (decrease) in liabilities and deferred inflows of resources:		
Accounts payable and accrued expense	27,871	(63,474)
Accrued salaries and benefits	8,804	10,682
Compensated absences	20,763	38,748
Total OPEB liability	62,194	40,002
Net pension liability	122,699	120,496
Employee compensation plan	84,725	64,563
Deferred inflows of resources	<u>11,422</u>	<u>14,701</u>
Total adjustments	<u>283,896</u>	<u>5,754</u>
Net cash provided by (used in) operating activities	<u>\$ <u>1,503,199</u></u>	<u>(126,347)</u>

See accompanying notes to the basic financial statements

**Chino Basin Watermaster
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2021 and 2020**

(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 2020-2021 expenses are based on the 2019-2020 production volume.

Production Volume	Fiscal Year 2021		Fiscal Year 2020	
	Acre Feet	Percentage	Acre Feet	Percentage
Appropriative Pool	73,424	74.31%	69,919	73.33%
Agricultural Pool	21,485	21.74%	21,841	22.91%
Non-agricultural Pool	3,897	3.94%	3,588	3.76%
Total production volume	<u>98,806</u>	<u>100.00%</u>	<u>95,348</u>	<u>100.00%</u>

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

B. Basis of Accounting and Measurement Focus

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

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

C. Financial Reporting

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

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

Governmental Accounting Standards Board Statement No. 84

In January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

C. Financial Reporting, continued

Governmental Accounting Standards Board Statement No. 90

In August 2018, the GASB issued Statement No. 90 – *Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

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. Uncertainty

The COVID-19 outbreak in the United States has caused business disruption through labor shortages and closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the disruptions. However, the related financial impact on the Watermaster and the duration cannot be estimated at this time.

3. Cash and Cash Equivalents

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

4. 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.

5. 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 at June 30, 2021 and 2020.

6. 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.

7. 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

8. 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 resources 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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

8. Deferred Outflows of Resources, continued

Post-Employment Benefits Other Than Pensions (OPEB), continued

- Deferred outflow which is equal to the employer contributions made after the measurement date of the total OPEB liability. This amount will be amortized-in-full against the total OPEB liability in the next fiscal year.

Pensions

- Deferred outflow which is equal to the employer contributions made after the measurement date of the net pension liability. This amount will be amortized-in-full against the net pension liability in the next fiscal year.
- Deferred outflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the Plan.
- Deferred outflow for the net difference in projected and actual earnings on investments of the pension plan fiduciary net position. This amount is amortized over a 5 year period.
- 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.

9. 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.

10. Pensions

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

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

10. Pensions

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, 2019 and 2018
- Measurement Dates: June 30, 2020 and 2019
- Measurement Periods: July 1, 2019 to June 30, 2020 and July 1, 2018 to June 30, 2019

11. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of resources that is applicable to future periods.

Post-Employment Benefits Other Than Pensions (OPEB)

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

Pensions

- Deferred inflow for the net 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 pensions through the Plan.

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** – 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** – 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** – 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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(2) Cash and Investments

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

	2021	2020
Cash and investments	\$ 10,842,000	9,602,443
Cash and investments - restricted	845	845
Total cash and investments	\$ 10,842,845	9,603,288

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

	2021	2020
Cash on hand	\$ 500	500
Deposits held in trust with County of San Bernardino	845	845
Deposits with financial institutions	846,571	771,623
Local Agency Investment Fund (LAIF)	9,994,929	8,830,320
Total cash and investments	\$ 10,842,845	9,603,288

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

	2021	2020
Deposits held with the California Local Agency Investment Fund (LAIF)	291 days	191 days

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

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

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(2) Cash and Investments, continued

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, 2021 and 2020, bank balances are federally insured up to \$250,000 and the remaining balance is collateralized in accordance with the Code.

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

The Watermaster's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for U.S. Treasury securities, mutual funds, and external investment pools) that represented 5% or more of total Watermaster's investment at June 30, 2021 and 2020.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(3) Capital Assets

Changes in capital assets for 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance 2021</u>
Depreciable assets:				
Computer equipment	\$ 107,551	-	(69,848)	37,703
Furniture and fixtures	89,499	58,706	(29,084)	119,121
Leasehold improvements	23,443	-	-	23,443
Vehicles and equipment	114,668	-	-	114,668
Total depreciable assets	<u>335,161</u>	<u>58,706</u>	<u>(98,932)</u>	<u>294,935</u>
Accumulated depreciation:				
Computer equipment	(107,552)	-	69,848	(37,704)
Furniture and fixtures	(58,321)	(14,935)	29,084	(44,172)
Leasehold improvements	(23,443)	-	-	(23,443)
Vehicles and equipment	(57,367)	(11,436)	-	(68,803)
Total accumulated depreciation	<u>(246,683)</u>	<u>(26,371)</u>	<u>98,932</u>	<u>(174,122)</u>
Total capital assets, net	<u>\$ 88,478</u>			<u>120,813</u>

Changes in capital assets for 2020 were as follows:

	<u>Balance 2019</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>Balance 2020</u>
Depreciable assets:				
Computer equipment	\$ 107,551	-	-	107,551
Furniture and fixtures	89,499	-	-	89,499
Leasehold improvements	23,443	-	-	23,443
Vehicles and equipment	94,580	40,440	(20,352)	114,668
Total depreciable assets	<u>315,073</u>	<u>40,440</u>	<u>(20,352)</u>	<u>335,161</u>
Accumulated depreciation:				
Computer equipment	(107,552)	-	-	(107,552)
Furniture and fixtures	(49,690)	(8,631)	-	(58,321)
Leasehold improvements	(23,443)	-	-	(23,443)
Vehicles and equipment	(66,282)	(11,437)	20,352	(57,367)
Total accumulated depreciation	<u>(246,967)</u>	<u>(20,068)</u>	<u>20,352</u>	<u>(246,683)</u>
Total capital assets, net	<u>\$ 68,106</u>			<u>88,478</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(4) Deferred Outflows and Inflows of Resources

Changes in deferred outflows and inflows of resources for 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Amortization</u>	<u>Balance 2021</u>
Deferred outflows of resources				
Deferred pension outflows	\$ 368,597	412,576	(378,770)	402,403
Deferred OPEB outflows	<u>15,599</u>	<u>62,731</u>	<u>(8,796)</u>	<u>69,534</u>
Total deferred outflows of resources	<u>\$ 384,196</u>	<u>475,307</u>	<u>(387,566)</u>	<u>471,937</u>
	<u>Balance 2020</u>	<u>Additions</u>	<u>Amortization</u>	<u>Balance 2021</u>
Deferred inflows of resources				
Deferred pension inflows	\$ 22,880	50,491	(63,162)	10,209
Deferred OPEB inflows	<u>1,682</u>	<u>26,687</u>	<u>(2,594)</u>	<u>25,775</u>
Total deferred inflows of resources	<u>\$ 24,562</u>	<u>77,178</u>	<u>(65,756)</u>	<u>35,984</u>

Changes in deferred outflows and inflows of resources for 2020 were as follows:

	<u>Balance 2019</u>	<u>Additions</u>	<u>Amortization</u>	<u>Balance 2020</u>
Deferred outflows of resources				
Deferred pension outflows	\$ 337,794	314,438	(283,635)	368,597
Deferred OPEB outflows	<u>-</u>	<u>15,599</u>	<u>-</u>	<u>15,599</u>
Total deferred outflows of resources	<u>\$ 337,794</u>	<u>330,037</u>	<u>(283,635)</u>	<u>384,196</u>
	<u>Balance 2019</u>	<u>Additions</u>	<u>Amortization</u>	<u>Balance 2020</u>
Deferred inflows of resources				
Deferred pension inflows	\$ 4,973	45,986	(28,079)	22,880
Deferred OPEB inflows	<u>4,888</u>	<u>1,682</u>	<u>(4,888)</u>	<u>1,682</u>
Total deferred inflows of resources	<u>\$ 9,861</u>	<u>47,668</u>	<u>(32,967)</u>	<u>24,562</u>

(5) Compensated Absences

Changes to compensated absences for 2021 were as follows:

<u>Balance 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 2021</u>	<u>Due Within One Year</u>	<u>Due in more than one year</u>
\$ <u>248,133</u>	<u>163,909</u>	<u>(143,146)</u>	<u>268,896</u>	<u>94,114</u>	<u>174,782</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(5) Compensated Absences, continued

Changes to compensated absences for 2020 were as follows:

<u>Balance</u> <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>2020</u>	<u>Due Within</u> <u>One Year</u>	<u>Due in more</u> <u>than one year</u>
\$ 209,385	178,410	(139,662)	248,133	86,847	161,286

(6) Other Post-Employment Benefits Payable

Plan Description

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

Benefits Provided

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

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

Employee Covered by Benefit Terms

As of June 30, 2021 and 2020, the following employees were covered by the benefit terms:

	<u>2021</u>	<u>2020</u>
Active employees	9	9
Inactive employees or beneficiaries currently receiving benefit payments	5	5
Total plan membership	<u>14</u>	<u>14</u>

Total OPEB Liability

The Watermaster's total OPEB liability of \$316,979 and \$254,785 was measured as of December 31, 2020 and 2019, respectively, and was determined by an actuarial valuation as of January 1, 2020.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Other Post-Employment Benefits Payable, continued

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 and 2020, actuarial valuation, which was measured at December 31, 2020 and 2019, respectively, was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	January 1, 2020
Measurement Date	December 31, 2020 and December 31, 2019
Actuarial cost method	Entry Age Normal cost method in accordance with the requirements of GASB Statement No. 75
Inflation	2.75% per annum
Salary increases	3.0% per annum, in aggregate
Discount rate	2.12% and 2.66% as of June 30, 2021 and 2020, 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	2021: 6.25% decreasing to an ultimate rate of 4.5%. 2020: 6.50% decreasing to an ultimate rate of 4.5%.

Changes in the Total OPEB Liability

Changes in the total OPEB liability as of June 30, 2021 (measured at December 31, 2020) were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total OPEB</u>	<u>Plan</u>	<u>Net OPEB</u>
	<u>Liability (a)</u>	<u>Fiduciary</u>	<u>Liability/(Asset)</u>
		<u>Net Position</u>	<u>(c) = (a) - (b)</u>
		<u>(b)</u>	
Balance at July 1, 2020	\$ 254,785	-	254,785
Changes during the year:			
Service cost	23,005	-	23,005
Interest	9,009	-	9,009
Changes in assumptions	59,799	-	59,799
Difference between actual and expected experience	(26,687)	-	(26,687)
Contributions - employer	-	2,932	(2,932)
Benefit payments	(2,932)	(2,932)	-
Net change	62,194	-	62,194
Balance at June 30, 2021	\$ 316,979	-	316,979

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Other Post-Employment Benefits Payable, continued

Changes in the Total OPEB Liability, continued

Changes in the total OPEB liability as of June 30, 2020 (measured at December 31, 2019) were as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan	
		Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at July 1, 2019	\$ 214,783	-	214,783
Changes during the year:			
Service cost	17,062	-	17,062
Interest	8,739	-	8,739
Changes in assumptions	17,923	-	17,923
Contributions - employer	-	3,722	(3,722)
Benefit payments	(3,722)	(3,722)	-
Net change	40,002	-	40,002
Balance at June 30, 2020	\$ 254,785	-	254,785

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, 2021, 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 (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	Current		
	Discount Rate - 1% 1.12%	Discount Rate 2.12%	Discount Rate + 1% 3.12%
	Total OPEB liability	\$ 386,131	316,979

The following presents the total OPEB liability of the Watermaster as of June 30, 2020, 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 (1.66%) or 1-percentage-point higher (3.66%) than the current discount rate:

	Current		
	Discount Rate - 1% 1.66%	Discount Rate 2.66%	Discount Rate + 1% 3.66%
	Total OPEB liability	\$ 306,298	254,785

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Other Post-Employment Benefits Payable, continued

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

The following presents the net OPEB liability of the Watermaster as of June 30, 2021, 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:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	5.25% HMO/ PPO decreasing to 3.50%	6.25% HMO/ PPO decreasing to 4.50%	7.25% HMO/ PPO decreasing to 5.50%
	<u>HMO/PPO</u>	<u>HMO/PPO</u>	<u>HMO/PPO</u>
Total OPEB liability	\$ 248,352	316,979	411,719

The following presents the net OPEB liability of the Watermaster as of June 30, 2020, 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:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	5.50% HMO/ PPO decreasing to 3.50%	6.50% HMO/ PPO decreasing to 4.50%	7.50% HMO/ PPO decreasing to 5.50%
	<u>HMO/PPO</u>	<u>HMO/PPO</u>	<u>HMO/PPO</u>
Total OPEB liability	\$ 205,211	254,785	321,455

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

For the fiscal years ended June 30, 2021 and 2020, the Watermaster recognized OPEB expense of \$32,352 and \$21,197, 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>2021</u>		<u>2020</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	\$ 66,602	-	15,599	-
Difference between actual and expected experience	-	(25,775)	-	(1,682)
Contributions subsequent to measurement date	2,932	-	-	-
Total	\$ 69,534	(25,775)	15,599	(1,682)

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(6) Other Post-Employment Benefits Payable, continued

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

At June 30, 2021 and 2020, there were amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB which are required to be recognized in OPEB expense over future periods. OPEB related amounts will be recognized as OPEB expense as follows:

Fiscal Year	Deferred
Ending	Outflows of
June 30	Resources
2022	4,165
2023	4,165
2024	4,162
2025	2,130
2026	11,827
Thereafter	14,378

(7) Deferred Compensation Savings Plan

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

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the Watermaster is in compliance with this legislation. Therefore, these assets are not the legal property of the Watermaster, and are not subject to claims of the Watermaster's general creditors. Market value of all plan assets held in trust as of June 30, 2021 and 2020 was \$2,162,622 and \$1,587,857, 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.

(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.

On June 30, 2021 and 2020, the Watermaster made an employer contribution of \$84,724 and \$64,564, respectively, to the Plan for the benefit of its eligible employee for the 12 consecutive month period from July 1, 2020 to June 30, 2021, and July 1, 2019 to June 30, 2020, respectively.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(8) Nonqualified Employee Compensation Plan, continued

For each of Watermaster's regular payroll periods beginning on and after July 1, 2015 through the remainder of the Employment Term (from June 30, 2014 up to the expiration date of June 30, 2017), the Watermaster agreed to make an employer contribution 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, 2021 and 2020 totaled \$247,368 and \$162,643, respectively.

(9) Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Defined Benefit Pension Plan, continued

Benefits provided, continued

The Watermaster participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous risk pool in effect at June 30, 2021 and 2020, 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	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	2020 - 7.951%	2020 - 6.750%
	2021 - 7.953%	2021 - 6.750%
Required employer contribution rates	2020 - 11.432%	2020 - 6.985%
	2021 - 12.361%	2021 - 7.732%

Contributions

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

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

	Miscellaneous	
	2021	2020
Contributions – employer	\$ 202,432	173,396

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:

	2021	2020
Miscellaneous plan	\$ 1,431,357	1,308,658

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, 2020 and 2019 (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, 2019 and 2018 (the valuation dates), rolled forward to June 30, 2020 and 2019, using standard update procedures.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Defined Benefit Pension Plan, continued

Net Pension Liability, continued

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, 2020 was as follows:

	Miscellaneous
Proportion – June 30, 2020	0.01277%
Increase in proportion	0.00039%
Proportion – June 30, 2021	0.01316%

The Watermaster's proportionate share of the pension liability for the Plan's miscellaneous risk pool as of the measurement date June 30, 2019 was as follows:

	Miscellaneous
Proportion – June 30, 2019	0.01233%
Increase in proportion	0.00044%
Proportion – June 30, 2020	0.01277%

Deferred Pension Outflows (Inflows) of Resources

For the fiscal years ended June 30, 2021 and 2020, the Watermaster recognized pension expense of \$76,222 and \$310,032, respectively.

As of June 30, 2021 and 2020, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 230,502	-	202,432	-
Differences between actual and expected experience	73,762	-	83,850	-
Changes in assumptions	-	(10,209)	40,282	-
Net difference between projected and actual earnings on plan investments	42,521	-	-	(22,880)
Differences between actual contribution and proportionate share of contribution	3,483	-	1,820	-
Net adjustment due to changes in proportions of net pension liability	52,135	-	40,213	-
Total	\$ 402,403	(10,209)	368,597	(22,880)

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Defined Benefit Pension Plan, continued

Deferred Pension Outflows (Inflows) of Resources, continued

As of June 30, 2021 and 2020, employer pension contributions reported as deferred outflows of resources related to contributions subsequent to the measurement date of \$230,502 and \$202,432, respectively, and will be recognized as a reduction of the net pension liability in the fiscal years ended June 30, 2022 and 2021.

At June 30, 2021, other amounts reported as deferred outflows and inflows of resources related to the pensions, which will be recognized as pension expense as follows:

Fiscal Year	Deferred Net
Ending	Outflows/(Inflows)
June 30,	of Resources
<hr/>	<hr/>
2022	\$ 41,004
2023	60,208
2024	39,547
2025	20,933

Actuarial assumptions

The total pension liabilities in the June 30, 2019 and 2018, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation Dates	June 30, 2019 and 2018
Measurement Dates	June 30, 2020 and 2019
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	7.15%
Inflation rate	2020 and 2019 – 2.50%
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	2020 and 2019 – 1997-2015
Post Retirement Benefit Increase	2020 and 2019 – Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

* The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of Scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Defined Benefit Pension Plan, continued

Discount Rate

The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, the amortization and smoothing periods recently adopted by CalPERS were utilized. The crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments.

Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Year 11+</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>		

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(9) Defined Benefit Pension Plan, continued

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

As of June 30, 2021, the Watermaster's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, is as follows:

	Discount Rate - 1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
Watermaster's net pension liability	\$ <u>2,218,185</u>	<u>1,431,357</u>	<u>781,226</u>

As of June 30, 2020, the Watermaster's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, is as follows:

	Discount Rate - 1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
Watermaster's net pension liability	\$ <u>2,049,334</u>	<u>1,308,658</u>	<u>697,283</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 44 through 46 for the Required Supplementary Information.

(10) Prior Period Adjustment

During 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
Change in net position at June 30, 2020	(262,123)
Net position at June 30, 2020, as restated	\$ <u>8,026,097</u>

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(11) Net Position

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

	2021	2020
Net investment in capital assets:		
Capital assets, net	\$ 120,813	88,478
Total net investment in capital assets	120,813	88,478
Restricted:		
Restricted - cash and cash equivalents	845	845
Total restricted	845	845
Unrestricted:		
Non-spendable net position:		
Prepaid expenses and deposits	39,952	406,417
Total non-spendable net position	39,952	406,417
Spendable net position:		
Undesignated net position reserve	8,851,660	7,530,357
Total spendable net position	8,851,660	7,530,357
Total unrestricted net position	8,891,612	7,936,774
Total net position	\$ 9,013,270	8,026,097

(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, 2021:

- 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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(12) Risk Management, continued

- 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 \$6,494.

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2021, that have effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 87

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 89

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 91

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

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

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

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 92

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 93

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR.

This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 94

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

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

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

Governmental Accounting Standards Board Statement No. 96

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

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

Governmental Accounting Standards Board Statement No. 97

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2021 and 2020

(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, 2021, have been evaluated for possible adjustment to the financial statements or disclosure as of October 28, 2021, which is the date the financial statements were available to be issued.

Required Supplementary Information

Chino Basin Watermaster
Schedules of Changes in the Watermaster's Total OPEB Liability and Related Ratios
For the Year Ended June 30, 2021
Last Ten Years*

Defined Benefit OPEB Plan

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 23,005	17,062	18,418	16,048
Interest	9,009	8,739	7,571	7,073
Change in assumptions	59,799	17,923	(17,582)	14,256
Difference between actual and expected experience	(26,687)	-	-	-
Benefit payments	<u>(2,932)</u>	<u>(3,722)</u>	<u>(2,423)</u>	<u>(2,308)</u>
Net change in total OPEB liability	62,194	40,002	5,984	35,069
Total OPEB liability - beginning of year	<u>254,785</u>	<u>214,783</u>	<u>208,799</u>	<u>173,730</u>
Total OPEB liability - end of year (a)	<u>\$ 316,979</u>	<u>254,785</u>	<u>214,783</u>	<u>208,799</u>
Covered - employee payroll	N/A	N/A	N/A	N/A
Total OPEB liability as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A

Note:

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

Changes in benefit terms – None noted.

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

- Fiscal year 2018: 3.35%
- Fiscal year 2019: 3.80%
- Fiscal year 2020: 2.66%
- Fiscal year 2021: 2.12%

**Chino Basin Watermaster
Schedules of the Watermaster's Proportionate Share of the Net Pension Liability
As of June 30, 2021
Last Ten Years***

Description	Fiscal Year					
	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Watermaster's proportion of the net pension liability	0.01316%	0.01277%	0.01233%	0.12210%	0.01206%	0.01182%
Watermaster's proportionate share of the net pension liability	\$ 1,431,357	\$ 1,308,658	\$ 1,188,162	\$ 12,10,470	\$ 1,043,862	\$ 811,437
Watermaster's covered-employee payroll	\$ 1,198,184	\$ 1,091,719	\$ 1,031,755	\$ 860,266	\$ 979,741	\$ 888,483
Watermaster's proportionate share of the net pension liability as a percentage of its covered-employee payroll	119.46%	119.87%	115.16%	140.71%	106.54%	91.33%
Plan's fiduciary net position as a percentage of the plan's total pension liability	75.79%	76.24%	75.76%	73.43%	75.36%	78.02%
Plan's proportionate share of aggregate employer contributions	\$ 200,222	\$ 173,953	\$ 141,457	\$ 126,549	\$ 118,862	\$ 99,615

Notes:

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.

Changes of Assumptions – 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. 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.

**Chino Basin Watermaster
Schedules of the Watermaster's Proportionate Share of the Net Pension Liability
As of June 30, 2021
Last Ten Years***

Notes, continued:

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..

* Historical information presented above follows the measurement periods for which GASB 68 & 71 were applicable. The fiscal year ended June 30, 2015, was the first year of implementation required by GASB 68 & 71, therefore, only six years are shown.

**Chino Basin Watermaster
Schedules of Pension Plan Contributions
As of June 30, 2021
Last Ten Years***

Description	Fiscal Year					
	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Actuarially determined contribution	\$ 220,388	192,849	155,931	151,169	132,932	110,292
Contributions in relation to the actuarially determined contribution	(230,502)	(202,432)	(151,517)	(114,507)	(133,410)	(133,410)
Contribution deficiency (excess)	\$ (10,114)	(9,583)	4,414	36,662	(478)	(23,118)
Covered payroll	\$ 1,198,184	1,091,719	1,031,755	860,266	979,741	888,483
Contributions as a percentage of covered-employee payroll	19.24%	18.54%	14.69%	13.31%	13.62%	15.02%

Note to the Schedule of Pension Plan Contributions:

* Historical information presented above follows the measurement periods for which GASB 68 & 71 were applicable. The fiscal year ended June 30, 2016, was the first year of implementation required by GASB 68 & 71, therefore, only six years are shown.

Supplemental Information Section

Chino Basin Watermaster Combining Schedule of Revenue, Expenses and Changes in Net Position For the Fiscal Year Ended June 30, 2021

	Watermaster Administration	Pool Administration and Special Projects			AP Escrow Account	Groundwater Replenishment	LAIF Value Adj.	GASB 75 Beg. Net Position	Grand Totals	Amended Budget 2020-2021
		Optimum Basin Management	Appropriative Pool	Agricultural Pool						
Administrative Revenues:										
Administrative Assessments		8,933,741		369,221				9,302,963	9,302,939	
Interest Revenue	173,102	46,952	1,934	869				182,857	180,813	
Mutual Agency Project Revenue	35							35	176,203	
Miscellaneous Income										
Total Revenues	173,138	8,980,693	1,934	370,091				9,525,856	9,609,955	
Administrative & Project Expenditures:										
Watermaster Administration	2,084,595							2,084,595	1,637,557	
Watermaster Board-Advisory Committee	231,794							231,794	237,438	
Ag Pool Misc. Expense - Ag Fund 1		8,450						8,450	400	
Ag Pool Legal Services - Ag Fund 2		220,365						220,365		
Pool Administration		333,407	324,286	106,878				764,571	1,143,674	
Optimum Basin Mgmt Administration	1,434,526							1,434,526	2,121,839	
OBMP Project Costs	3,118,389							3,118,389	4,787,906	
Debt Service	378,237							378,237	534,496	
Basin Recharge Improvements									1,693,292	
Total Administrative/OBMP Expenses	2,316,389	4,931,152	324,286	106,878				8,240,927	12,156,603	
Net Administrative/OBMP Expenses	(2,143,251)	(4,981,152)								
Allocate Net Admin Expenses To Pools		1,592,673	466,037	84,540						
Allocate Net OBMP Expenses To Pools		3,398,322	990,005	164,589						
Allocate Debt Service to App Pool		378,237								
Allocate Basin Recharge to App Pool										
Agricultural Expense Transfer*		1,780,328	(1,780,328)							
Total Expenses	7,482,967	228,815		356,007				8,240,927	12,156,603	
Net Administrative Income	1,497,726	(226,881)		14,084				1,284,929	(2,546,648)	
Other Income/(Expense)										
Replenishment Water Assessments					1,495,550			1,495,550		
Desalter Replenishment Obligation										
Exhibit "C" Non-Ag Pool Water										
RTS Changes from IEUA					(44,475)			(44,475)		
Interest Revenue										
MWD Water Purchases										
Non-Ag Stored Water Purchases										
Exhibit "C" Non-Ag Pool Water										
Groundwater Replenishment										
LAIF - Fair Market Value Adjustment						(42,340)		(42,340)		
Gain on Sale of Assets										
Other Post-Employment Benefits (OPEB)										
Prior Year Adjustment - Ag Pool Expense		165,695	(165,695)							
AP Special Assessment - Ag Pool Exp.		(165,695)	4,625					161,070		
AP Escrow Account - Interest Earned								226		
Refund-Basin O&M Expenses		(127,582)		(5,084)				(132,666)		
Refund-Recharge Debt Service		(107,164)						(107,164)		
Funding To/(From) Reserves										
Net Other Income/(Expense)	(234,746)	(161,070)	(161,070)	(5,084)	161,296	(15,812)	(42,340)	(297,756)		
Net Transfers To/(From) Reserves	987,173	1,262,980	(687,951)	9,000	161,296	(15,812)	(42,340)	987,173	(2,546,648)	
Net Assets, July 1, 2020										
Net Assets, End of Period		7,806,091	515,498	108,243		(3,460)	(443,445)	8,026,097		
		9,069,071	127,547	117,243		(19,272)	(443,445)	9,013,270		
20/21 Assessable Production		73,423,920	21,484,815	3,897,385				98,806,120		
20/21 Production Percentages		74.311%	21.744%	3.944%				100.000%		

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

Note 1 - Agricultural Pool 50% Mediation Services

Chino Basin Watermaster Combining Schedule of Revenue, Expenses and Changes in Net Position For the Fiscal Year Ended June 30, 2020

	Watermaster Administration	Optimum Basin Management	Pool Administration and Special Projects			Groundwater Replenishment	LAIF Value Adj.	GASB 75 Beg. Net Position	Grand Totals	Amended Budget 2019-2020
			Appropriative Pool	Agricultural Pool	Non-Ag Pool					
Administrative Revenues:										
Administrative Assessments		8,265,837			364,536			8,630,373	8,465,297	
Interest Revenue	171,905	172,301	10,354		2,451			185,106	75,124	
Mutual Agency Project Revenue	94							171,905	171,906	
Miscellaneous Income								94	-	
Total Revenues	171,999	8,438,138	10,354	366,987	-	-	-	8,987,479	8,712,327	
Administrative & Project Expenditures:										
Watermaster Administration	1,802,514							1,802,514	1,639,738	
Watermaster Board-Advisory Committee	179,693							179,693	183,147	
Ag Pool Misc. Expense - Ag Fund								-	400	
Pool Administration		258,169	624,838	95,624				978,631	836,473	
Optimum Basin Mgmt Administration	2,514,835							2,514,835	2,391,840	
OBMP Project Costs	2,611,392							2,611,392	3,930,468	
Debt Service	526,276							526,276	633,440	
Basin Recharge Improvements								-	1,634,782	
Total Administrative/OBMP Expenses	1,982,207	5,652,503	624,838	95,624				8,613,341	11,250,288	
Net Administrative/OBMP Expenses	(1,810,208)	(5,652,503)						-	-	
Allocate Net Admin Expenses To Pools		1,334,925	414,663	60,620				-	-	
Allocate Net OBMP Expenses To Pools		5,126,227	1,174,261	127,906				-	-	
Allocate Debt Service to App Pool		3,824,059.89						-	-	
Allocate Bas in Recharge to App Pool		526,276						-	-	
Agricultural Expense Transfer*			(2,213,762)					-	-	
Total Expenses	1,817,192	284,150	10,354	82,838	-	-	-	8,613,341	11,250,288	
Net Administrative Income	280,946							374,138	(2,537,961)	
Other Income/(Expense)										
Replenishment Water Assessments					1,059,430			1,059,430	-	
Desalter Replenishment Obligation					61,942			61,942	-	
Exhibit "G" Non-Ag Pool Water		675,000			(31,147)			675,000	-	
RTS Charges from IEUA					5,738			(31,147)	-	
Interest Revenue								5,738	-	
MWD Water Purchases								-	-	
Non-Ag Stored Water Purchases								-	-	
Exhibit "G" Non-Ag Pool Water								-	-	
Groundwater Replenishment					(1,413,794)			(675,000)	-	
LAIF - Fair Market Value Adjustment								(1,413,794)	-	
Gain on Sale of Assets		2,438		95				2,698	-	
Other Post-Employment Benefits (OPEB)		(271,110)						(271,110)	-	
Refund-Excess Reserves		(64,564)						(64,564)	-	
Refund-Recharge Debt								-	-	
Funding To/(From) Reserves								-	-	
Net Other Income/(Expense)	(333,237)	95	(317,832)	26,985				(623,988)	(225,500)	
Net Transfers To/(From) Reserves	(249,850)	(52,290)	10,354	82,933	(317,832)			(249,850)	(2,312,461)	
Net Assets, July 1, 2019								8,275,947		
Net Assets, End of Period	7,858,381	505,144	25,310	16,184	314,372			8,026,097	8,026,097	
	7,806,091	515,498	108,243	43,169	(3,460)			8,026,097		
19/20 Assessable Production	69,918,990	21,841,407	3,588,067	3,763%	-	-	-	95,348,464	100,000%	
19/20 Production Percentages	73.330%	22.907%	3.763%	-	-	-	-	100,000%	-	

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

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Report on Internal Controls and Compliance



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

Chino Basin Watermaster Board
Rancho Cucamonga, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Chino Basin Watermaster (Watermaster) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprises the Watermaster's basic financial statements, and have issued our report thereon dated October 28, 2021.

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.

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
October 28, 2021

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CHINO BASIN WATERMASTER STAFF 2021

CHINO BASIN WATERMASTER

Case No. RCVRS 51010

Chino Basin Municipal Water District v. City of Chino, et al.

PROOF OF SERVICE

I declare that:

I am employed in the County of San Bernardino, California. I am over the age of 18 years and not a party to the within action. My business address is Chino Basin Watermaster, 9641 San Bernardino Road, Rancho Cucamonga, California 91730; telephone (909) 484-3888.

On February 4, 2022 served the following:

1. DECLARATION OF BRADLEY J. HERREMA IN SUPPORT OF WATERMASTER'S MOTION FOR COURT TO RECEIVE AND FILE WATERMASTER'S 44TH ANNUAL REPORT

/X/ BY MAIL: in said cause, by placing a true copy thereof enclosed with postage thereon fully prepaid, for delivery by United States Postal Service mail at Rancho Cucamonga, California, addresses as follows:

See attached service list: Master Email Distribution List

/ BY PERSONAL SERVICE: I caused such envelope to be delivered by hand to the addressee.

/ BY FACSIMILE: I transmitted said document by fax transmission from (909) 484-3890 to the fax number(s) indicated. The transmission was reported as complete on the transmission report, which was properly issued by the transmitting fax machine.

/X/ BY ELECTRONIC MAIL: I transmitted notice of availability of electronic documents by electronic transmission to the email address indicated. The transmission was reported as complete on the transmission report, which was properly issued by the transmitting electronic mail device.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on February 4, 2022 in Rancho Cucamonga, California.



By: Janine Wilson
Chino Basin Watermaster

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