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12 Attorneys for
13 CHINO BASIN WATERMASTER

14 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
15 **FOR THE COUNTY OF SAN BERNARDINO**

16 CHINO BASIN MUNICIPAL WATER
17 DISTRICT,

18 Plaintiff,

19 v.

20 CITY OF CHINO, ET AL.,

21 Defendants.

Case No. RCV RS 51010

[Assigned for All Purposes to the
Honorable Gilbert G. Ochoa]

**DECLARATION OF BRADLEY J.
HERREMA IN SUPPORT OF
WATERMASTER’S MOTION FOR
COURT TO RECEIVE AND FILE
WATERMASTER’S 45TH ANNUAL
REPORT**

Date: March 17, 2023
Time: 9:00 a.m.
Dept.: S24

*[Notice of Motion and Motion for Court to
Receive and File Watermaster’s 45th 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 26, 2023, the Watermaster Board approved, by unanimous vote, the Chino Basin Watermaster Fiscal Year 2021-22 45th 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 12, 2023 meetings. At its January 19, 2023 meeting, the Advisory Committee recommended that the Watermaster Board adopt the Report. Representatives from City of Ontario, Monte Vista Water District, and City of Chino abstained from the vote.

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 31st day of January, 2023, at Redondo Beach, California.



Bradley J. Herrema

BROWNSTEIN HYATT FARBER SCHRECK, LLP
1021 Anacapa Street, 2nd Floor
Santa Barbara, CA 93101

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EXHIBIT A



CHINO BASIN WATERMASTER

45TH ANNUAL REPORT

FISCAL YEAR 2021-22



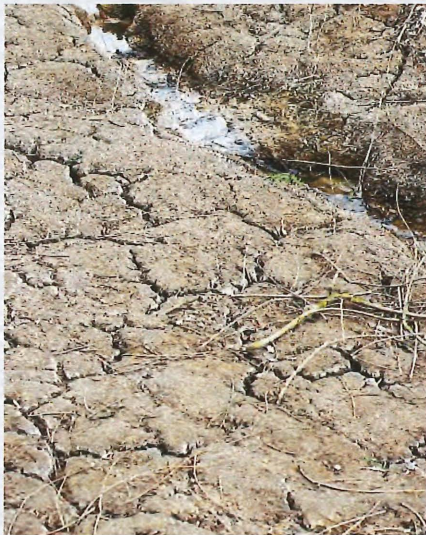
SUPPORTING MORE THAN FOUR DECADES OF
PARTNERSHIPS AND SOLUTIONS FOR A SUSTAINABLE FUTURE

MEGADROUGHT:

Living and Managing Through the Driest Time in 1,200 Years

The Chino Basin, like California and the entire West, is two decades into the most severe drought on record. However, the reliability of the local supply has not been affected thanks to excellent long-term management and a portfolio of water sources that can meet all water needs.

HOW DROUGHT DIRECTLY IMPACTS THE CHINO BASIN



A HOTTER, DRIER CLIMATE IMPACTS THE WATER SUPPLY

DRIEST. Four of the five driest years on record in the Basin occurred between 2002 and 2020.

HOTTEST. Average wintertime temperatures in the Basin have increased by five degrees since the mid-1950s. Heat increases evaporation, further drying already parched soils and plants.

LESS WATER. There will be less water due to decreased availability of imported and recycled water, and less stormwater recharge.

Reduced Safe Yield, limiting the amount of water that can be taken from the Basin.

Increased Salinity, making it harder to comply with regulations that govern the reuse and recharge of recycled water.

CHINO BASIN ENJOYS RELIABLE WATER SUPPLIES DESPITE DROUGHT

Thanks to decades of excellent water management by Watermaster, Inland Empire Utilities Agency (IEUA), the Parties to the Adjudication, and many others, the Chino Basin has stable and reliable water supplies despite the hotter, drier climate and deepening drought.

GOVERNOR ISSUES EXECUTIVE ORDER IN FACE OF DEEPENING DROUGHT

In spring 2022, Governor Newsom recognized the intensity of the current drought by issuing an executive order (N-7-22) calling on state and local agencies to increase water conservation following the driest three-month start to a year on record.

STRONG WATER MANAGEMENT IN CHINO BASIN HELPS AVOID ONE-DAY-A-WEEK WATERING

Much of Southern California has mandated that customers limit landscape irrigation to one day per week. Because Chino Basin benefits from a good portfolio of water supplies, the region only requests a 20 percent reduction in water use. This is in line with the governor's Executive Order and avoids mandatory restrictions. This has enabled the region to maintain landscapes while still working toward the targeted conservation goal.

THIS YEAR, THE CHINO BASIN FACED THE THREAT OF A ZERO ALLOCATION OF IMPORTED WATER. ULTIMATELY, THE ALLOCATION WAS SET AT FIVE PERCENT OF THE CONTRACTED AMOUNT.

COPING WITH HISTORIC DROUGHT WHILE ASSURING WE MEET BASIN WATER NEEDS

A Message from Chino Basin Watermaster

Evidence from tree rings tells us that the western United States is in the driest period in the last 1,200 years. Looking to the future, we can expect our climate to be generally drier and hotter with less frequent wet years. The wet years we do get will tend to be much wetter.

We Have More than Four Decades' Experience Collectively Managing the Chino Basin. I remain optimistic about our water future. Over the decades, Watermaster, the Parties it serves, the Court that oversees the Judgment, and many others have learned to collaborate to effectively manage the Basin for the benefit of all.

Ever More Nimble, Proactive, and Effective Basin Management. Here are some of the highlights of this year's actions:

- *Began the Update of the Safe Yield Reset Methodology.* The updated methodology will more clearly account for the inherent uncertainty in the Safe Yield calculation.
- *Began a New Data Collection and Evaluation Project.* The goal is to gather and evaluate data more often, share it with the Parties, and make any needed changes earlier and more often.
- *Completed an Update to the Temporary Loss of Hydraulic Control Mitigation Plan.* As a result of this update, the pumping target at the Chino Basin Desalters was adjusted to add flexibility.

Our Joint Success Is Built on Strong Science and Collaborative Relationships. Day by day and year by year, we continue to build on our scientific and technical understanding of the Basin. At the same time, we also continue to improve our work together by increasing transparency, communicating more frequently, and staying responsive to changing circumstances and new knowledge.

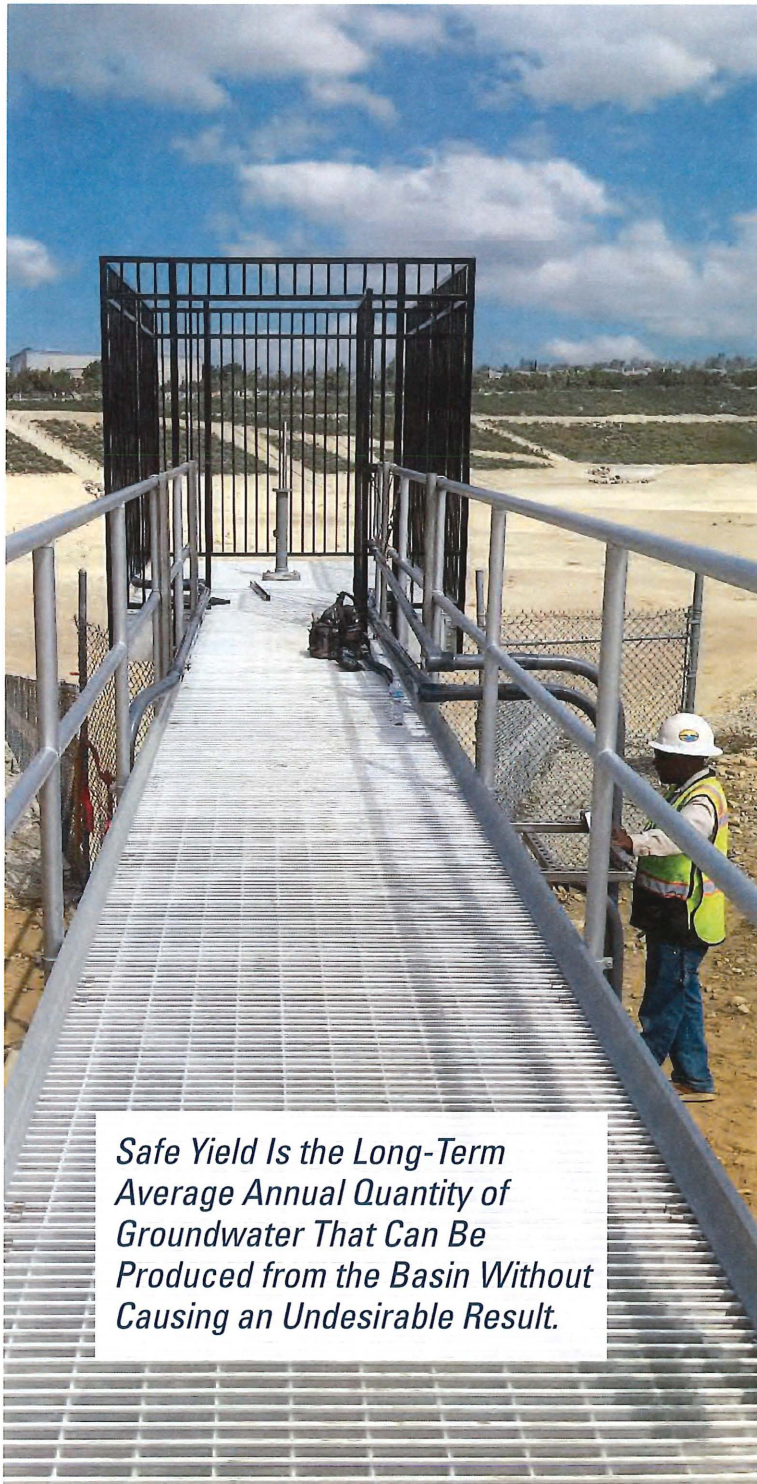
I am looking forward to another year of success together.

Peter Kavounas, PE
General Manager, Chino Basin Watermaster

THE ANNUAL DATA COLLECTION AND EVALUATION, THE SAFE YIELD RECALCULATION, AND THE LOSS OF HYDRAULIC CONTROL MITIGATION PLAN ARE EXAMPLES OF WATERMASTER ACTING MORE NIMBLY, MORE OFTEN, AND MORE EFFECTIVELY TO IMPROVE LONG-TERM MANAGEMENT OF THE BASIN.

PARTNERS IN BASIN MANAGEMENT

MOVING FASTER AND MORE EFFECTIVELY WITH BASIN MANAGEMENT



Safe Yield Is the Long-Term Average Annual Quantity of Groundwater That Can Be Produced from the Basin Without Causing an Undesirable Result.

Building facilities to increase the capacity for stormwater recharge can lead to more recharge, increasing the Safe Yield.

Establishing the Safe Yield is a necessary precondition for much of Watermaster’s work. The 2017 Court Order, which set the Safe Yield at 135,000 acre-feet per year for Production Years 2011–20, included elements to guide future model updates, including a provision to update the Safe Yield Reset methodology, reevaluate the Safe Yield in 2025, and conduct annual Data Collection and Evaluation.

SAFE YIELD RESET METHODOLOGY UNDERWAY

The 2017 Court Order that defined the methodology to recalculate the Safe Yield also included a provision allowing Watermaster to update the Safe Yield Reset methodology. Further, the Court required Watermaster to update the groundwater-flow model to reevaluate the Safe Yield by June 30, 2025.

In Fiscal Year 2021–22, Watermaster initiated the update of the Safe Yield Reset methodology to incorporate updates in hydrologic science and best management practices and to address the Parties’ comments. The updated methodology will also more clearly account for the inherent uncertainty in the Safe Yield calculation.

RECALCULATION INCLUDES SIGNIFICANT STAKEHOLDER ENGAGEMENT

The Safe Yield Reset methodology involves significant stakeholder engagement, including peer review meetings and review of the draft updated Safe Yield Reset methodology. Once this process is complete in FY 2022–23, the updated Safe Yield Reset methodology will be submitted to the Court for approval. The updated Safe Yield Reset methodology will then be implemented during the 2025 Safe Yield Reevaluation, which is expected to begin in FY 2022–23.

THE SAFE YIELD RECALCULATION WILL USE ROBUST DECISION-MAKING PRINCIPLES, IDENTIFYING AND SIMULATING MULTIPLE PLAUSIBLE FUTURE SCENARIOS TO IMPROVE THE CALCULATION OF THE SAFE YIELD.

FIRST ANNUAL DATA COLLECTION AND EVALUATION COMPLETED

The Safe Yield Reset methodology uses a prospective approach that looks at the Basin's future, not its past. First, Watermaster projects future hydrology, water demand, pumping, and other factors. Then it runs models, which are calibrated to match historical data, to understand how the Basin is expected to perform under the projected circumstances. This forward-looking approach ensures we are accounting for changes in the Basin and the populations that rely on it; however, the data used in these model projections needs to be assessed periodically and compared to historical data to ensure the underlying assumptions are still valid. The 2017 Court Order requires Watermaster to annually collect and evaluate current and future data on cultural conditions.

THE GOAL OF THE DATA COLLECTION IS TO GATHER AND EVALUATE BASIN DATA MORE OFTEN, SHARE IT WITH THE PARTIES, AND MAKE ANY NEEDED COURSE CORRECTIONS AS SOON AS THEY ARE IDENTIFIED.

GOAL: DETERMINE THE ACCURACY OF THE ASSUMPTIONS USED FOR THE PROJECTIONS IN THE 2020 SAFE YIELD RESET

The Data Collection and Evaluation process involved extensive data collection for the existing conditions through FY 2020–21 and projected conditions from FY 2021–22 through FY 2029–30. It also included extensive engagement of the parties through three peer review meetings.

Is There a Potential for Undesirable Results That Were Not Identified in the 2020 Safe Yield Reset? Specifically, the Court asked whether there was a “potential need for prudent management discretion to avoid or mitigate undesirable results including, but not limited to, subsidence, water quality degradation, and unreasonable pump lifts.”

How Much Difference Is There Between Actual and Projected Results? If the data and assumptions in the 2020 Safe Yield Reset indicate that the actual Safe Yield may vary by more than 2.5 percent from the current Safe Yield, then additional evaluation is required.

DATA COLLECTION AND EVALUATION WILL BE UPDATED ANNUALLY

Watermaster will prepare an annual report to document the data collection and evaluation process and will include recommendations pursuant to the report findings, including improvements to subsequent annual data collection and evaluation efforts.

RESULTS: WHILE PUMPING IS GREATER THAN PROJECTED, ADDITIONAL EVALUATION IS NOT REQUIRED

The first Data Collection and Evaluation Report arrived at these summarized results:

Historical and future pumping is greater than projected in the 2020 Safe Yield Reset, which may increase the risk for new land subsidence or the ability to pump groundwater from the Basin. Watermaster has multiple avenues to ensure that these risks are proactively identified and addressed.

Water used for urban irrigation appears to be less than projected in the 2020 Safe Yield Reset. More information will be collected to refine this estimate for the Court-required 2025 Safe Yield reevaluation.

MOVING FASTER AND MORE EFFECTIVELY WITH BASIN MANAGEMENT (CONTINUED)

LOSS OF HYDRAULIC CONTROL MITIGATION PLAN 2022

In response to a request by the Santa Ana Regional Water Quality Control Board (Regional Board) in a 2021 letter, Watermaster and IEUA updated the existing 2005 Plan for the Mitigation of Temporary Loss of Hydraulic Control of the Chino Basin.

HYDRAULIC CONTROL IS MAINTAINED EVEN IF CHINO BASIN DESALTERS ARE OFFLINE FOR 18 MONTHS

The key takeaway from the model analyses performed for the update is that hydraulic control would be maintained even if both the Chino-I and Chino-II desalter wells were offline for as long as 18 months, and if there was no pumping at the Chino Creek Well Field portion of Chino-I indefinitely. If the Chino-I and Chino-II desalter wells were both offline for 36 months or more, hydraulic control would be temporarily lost; however, the impact to downstream beneficial uses would likely be minimal. In response to these findings, the pumping target at the Chino-I/Chino-II desalters is proposed to be adjusted from a strict limit of 40,000 acre-feet each year to a five-year running average of 40,000 acre-feet per year, and a revised mitigation plan was prepared that will use monitoring data and modeling to assess the need for mitigation actions after a shutdown. These changes would allow for greater flexibility for Basin management.

MITIGATION PLAN SUBMITTED

The updated Mitigation Plan includes a description of the need and methodology to update the plan and the mitigation protocols for the Chino Desalters based on whether they are pumping within or outside the annual operational flexibility limits. The updated Mitigation Plan was submitted to the Regional Board on June 21, 2022.



THE CHINO BASIN DESALTERS CONSIST OF:

- **29 wells** that pump brackish groundwater.
- **Two groundwater treatment facilities** that use reverse osmosis and ion exchange to treat water.
- **A conveyance system** to deliver treated water to its member agencies.
- **Brine disposal** to the Inland Empire Brine Line.

DESALTERS ARE ESSENTIAL FOR MAINTAINING HYDRAULIC CONTROL

Replacing the diminishing agricultural pumping in the southern portion of the Basin with pumping at the Chino Basin Desalters prevents contaminated groundwater from flowing out of the Basin into the Santa Ana River.

HYDRAULIC CONTROL IS CRITICAL COMPONENT OF THE MAXIMUM BENEFIT PROGRAM

The Maximum Benefit Program is a creative salinity management program that:

Protects Santa Ana River quality

Enables the large-scale reuse and recharge of recycled water

Improves water quality and enhances water supplies

Saves hundreds of millions of dollars in treatment costs

The treatment processes at the Chino I and Chino II Desalters include reverse osmosis and ion exchange for removal of nitrate and total dissolved solids.

ADDRESSING CRITICAL BASIN MANAGEMENT ISSUES

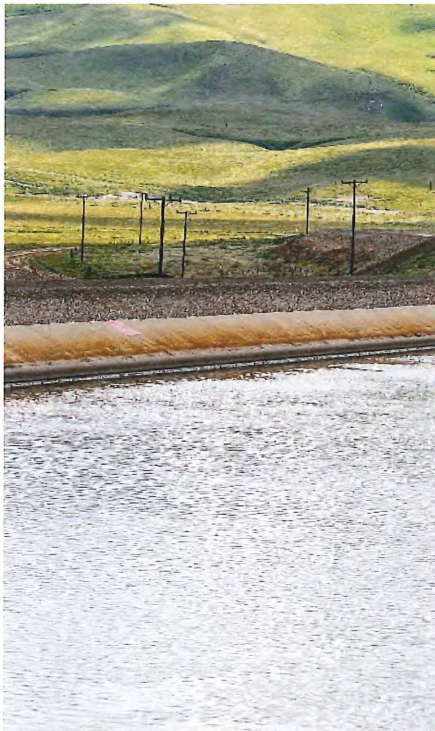
Watermaster continually updates water management plans and practices to maximize local resources and utilize technology to ensure a reliable water supply.

KEY WATER SUPPLY MANAGEMENT ACTIONS THIS YEAR

INITIATED CEQA CERTIFICATION FOR THE OBMP IMPLEMENTATION PLAN

The 2020 OBMP was approved—the first update of the core master planning document that will guide Watermaster for decades.

Certification of Programmatic CEQA Documentation Is Underway. IEUA is the lead agency for the OBMP's California Environmental Quality Act (CEQA) certification, with Watermaster's support. The certification will provide a programmatic evaluation of all potential projects that may be carried out, streamlining the CEQA analysis of individual projects in the future.

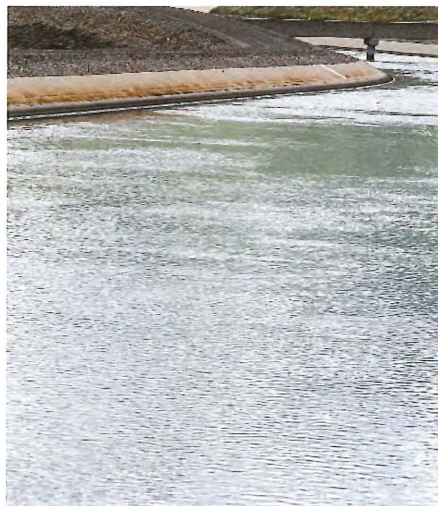


MWD REQUESTS TO DELAY DELIVERY OF REPLENISHMENT WATER

Each year, Watermaster collects assessments for any replenishment obligation that results from Parties pumping beyond their water rights. The funds are used to import water and replenish the Basin. Because of very limited imported supplies, MWD requested to delay the delivery of Replenishment Water. CBWM agreed to the delay if replenishment water can be pre-ordered at the current rate and not the rate at the time of delivery.

THE MZ-1 ALLOCATION WAS MET DESPITE THE DROUGHT DUE TO THE DRY YEAR YIELD PROGRAM

Thanks to the availability of Dry Year Yield water put in storage from years past, CBWM continues to meet its replenishment obligation to the MZ-1 area.



EXPLORING REVISED COMPLIANCE METRICS FOR SALT AND NUTRIENT MANAGEMENT

Increased Total Dissolved Solids (TDS) concentrations in imported water and conservation have led to increased TDS concentrations in recycled water effluents, jeopardizing permit compliance. Anticipating future TDS challenges, Watermaster and IEUA are working with the Regional Board to explore revising compliance metrics. The goal is to improve salinity management and enable maximum beneficial use of all water supplies.



State Water Project canal. Watermaster and the parties continue to enhance local water supplies but imported water remains a critical resource.

COMPLETING FINAL PROJECTS OF THE 2013 RECHARGE MASTER PLAN UPDATE (2013 RMPU)

The 2013 Recharge Master Plan Update (2013 RMPU) evaluated a comprehensive set of 27 potential water supply projects and approved five. All are either constructed or well underway, providing more than adequate recharge capacity until 2050 or beyond.

RMP UPDATE

THE RMP IS UPDATED NO LESS THAN EVERY FIVE YEARS

The 2013 RMPU was updated in 2018, at which time it was determined that there was sufficient supplemental recharge capacity and the Parties decided that no additional capital recharge projects should be considered. The RMPU will be updated again in 2023.

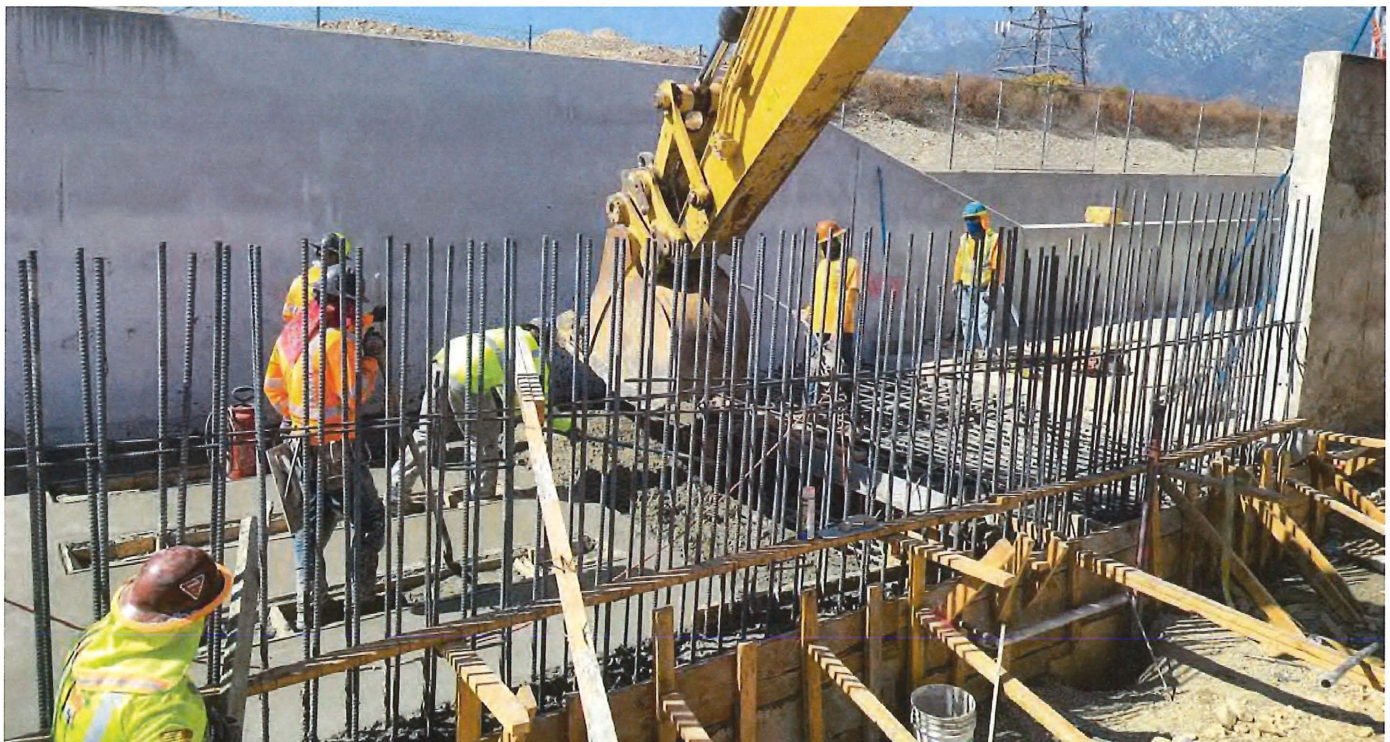
MOST 2013 RMPU PROJECTS WERE COMPLETED UNDER BUDGET. WATERMASTER AND IEUA ALSO OBTAINED SEVERAL LOW-INTEREST STATE LOANS AND NEARLY \$12 MILLION IN GRANT FUNDING.

THE FINAL TWO PROJECTS ARE UNDER CONSTRUCTION AND ONE IS AWAITING PERMITS

Lower Day Project Is Substantially Complete. The last step in this project is minor electrical work to connect the project to utility power and to add remote access to the newly installed facilities.

Project 23A Is Underway. After permit-related delays, construction began in December 2021 and is expected to be completed in October 2023.

Montclair Project is awaiting permits but otherwise ready for bidding and construction.



Installation of a new diversion gate in the Day Creek Channel.

PROTECTING ASSETS AND SAVING MONEY

NEW ASSET MANAGEMENT PROGRAM

With the RMPU facilities substantially complete, IEUA and CBWM are turning from the development and construction phase to long-term management. The new Asset Management program will improve the reliability, durability, and efficiency of assets by ensuring the facilities are operated cost-effectively over time, addressing challenges such as the rising operation costs as facilities age. The Jurupa Basin Conservation Berm, for example, has become expensive to patch and repair each year; it may be cheaper to rebuild this berm.

TRASH BOOM

One growing operational challenge is trash washing down flood control channels and accumulating at recharge facilities. In response, Watermaster and IEUA initiated the Trash Boom project at Jurupa Basin to capture and remove trash more efficiently. The project was fully funded by a grant obtained by IEUA.

The project was introduced in the Groundwater Recharge Coordinating Committee (GRCC) and Recharge Investigations and Projects Committee (RIPComm)—both committees are open to anyone who is interested.



THE NEW ASSET MANAGEMENT PROGRAM IS AN EXAMPLE OF WATERMASTER'S CONTINUING EFFORTS TO MAKE IMPROVEMENTS, TAKE ADVANTAGE OF AVAILABLE GRANTS, AND ENGAGE PROACTIVELY WITH STAKEHOLDERS.



Recycled Water is now being recharged into the San Sevaine Basin as a result of the RMPU capital improvements.

EXTENSIVE MONITORING GATHERS DATA ESSENTIAL FOR EFFECTIVE BASIN MANAGEMENT

Watermaster's comprehensive monitoring program yields vital data that are essential for the management of the Basin and to support regulatory monitoring requirements. The types of data collected include well location, well borehole lithology, groundwater levels, groundwater quality, groundwater production, surface water quality, surface water discharge, groundwater recharge, climatic data, ground level, vegetation monitoring, and more.

MONITORING DATA PROVIDE CRITICAL SUPPORT FOR WATERMASTER PROGRAMS

Monitoring Data Are Critical for Use Inside the Basin.

The Chino Basin Monitoring Program provides robust and wide-ranging data needed to effectively manage the Basin.

Monitoring Data Are Also Critical for Engaging with Neighbors Up- and Downstream.

The monitoring data are increasingly important as neighboring agencies consider new water supply projects that will affect flows in the Santa Ana River. Watermaster maintains close, collaborative relationships with many state and regional agencies as we utilize our strong, data-driven programs to protect the interests and past investments of the Parties and to benefit the watershed.

18 LOCATIONS for Surface Water Monitoring

1,200 WELLS for Groundwater Level Monitoring

190 SITES for Ground Level Monitoring

519 WELLS for Groundwater Production Monitoring

1,000 WELLS for Groundwater Quality Monitoring

250 SAMPLES for Groundwater Recharge Monitoring

40 YEARS of Vegetation Monitoring Data



Downloading transducer data to track water levels in the Basin

ROBUST MONITORING CONTINUES IN PRADO BASIN

MONITORING SHOWS NO TREND IN THE DEGRADATION OF THE RIPARIAN HABITAT

Prado Basin Contains the Largest Riparian Forest in Southern California. The surface-water impoundments behind Prado Dam and the shallow groundwater allow a riparian forest to thrive in the Prado Basin. The forest provides critical habitat for various threatened and endangered species, including the Least Bell's Vireo, the Southwestern Willow Flycatcher, and the Santa Ana Sucker.

Why the Prado Basin Is Monitored. The Peace II Agreement activities have the potential to lower groundwater levels (drawdown) in the Prado Basin area. This drawdown could impact the riparian habitat, which depends on the shallow groundwater.

The Prado Basin Habitat Sustainability Program (PBHSP) is a mitigation measure under the CEQA to ensure that implementation of the Peace II Agreement does not cause adverse impacts in the area. PBHSP is a joint program of Watermaster and IEUA in coordination with Orange County Water District.

Annual Report's Key Findings and Recommendations. There is no trend in the degradation of the riparian habitat contemporaneous with decreasing groundwater levels during Peace II Agreement, and no mitigation measures are recommended. However, the PBHSP is always evolving. Over the next year, PBHSP recommends augmenting the following monitoring and analysis activities to track the notable changes observed in FY 2020–21 that are a concern for the extent and quality of the riparian habitat:

- Vegetation and surface water discharge in the northernmost reach of Mill Creek.
- Riparian vegetation at the MC-2 area in the central portion of Mill Creek.
- Update of the digital ground surface elevation model for the Prado Basin area, using the LiDAR data collected in 2020.

EXTENSIVE PRADO BASIN MONITORING PROGRAM

Groundwater Monitoring.

This includes transducers that measure groundwater levels at 18 monitoring wells, and quarterly groundwater quality sampling at four wells.

Surface Water Monitoring.

This includes measuring electrical conductivity, temperature, and levels; surface-water quality; and daily discharge at USGS stations and treatment plants.

Riparian Vegetation Monitoring.

Watermaster collects and reviews data, including from satellites, to assess the extent and quality of vegetation over time.

Climatic Data Monitoring.

Watermaster collects and evaluates precipitation and temperature data.

Committee Engagement.

The PBHSC oversaw the monitoring program and approved the annual report and budget.

Annual Reporting.

The sixth annual report of the PBHSC documenting the program monitoring and results was published in FY 2021–22.

GROUND LEVEL MONITORING COMMITTEE

Watermaster continued to carry out its responsibilities to manage ground level subsidence as required by the Court-ordered implementation of the MZ-1 Subsidence Management Plan. The work is carried out under the direction of a Ground Level Monitoring Committee, which is open to all stakeholders.

MANAGEMENT, ADMINISTRATION, AND GOVERNANCE

GOVERNANCE: HELPING THE BOARD TO CARRY OUT ITS COMPLEX RESPONSIBILITIES

CHINO BASIN SUSTAINABILITY REPORT SUMMARIZES THE BIG PICTURE IN 2021

In October 2021, at the request of the Watermaster Board, staff provided a report on the big picture in 2021: the Chino Basin Sustainability Report. The report provides a current snapshot of how the Basin is being managed and highlights key historical challenges and actions.

BOARD RAISES QUESTIONS AND PROVIDES FEEDBACK ON STORAGE

Staff responded to questions and feedback on storage and the Safe Yield from the Watermaster Board in October 2021.

NEW BOARD TRAINING WORKSHOPS

In response to a request from the Board, Watermaster kicked off the first in a series of workshops dedicated to educating the Board on all aspects of the Chino Basin Watermaster. The first meeting, on April 26, 2022, covered the adjudication history and the 1978 Judgment and highlighted the role of the Watermaster Board. The May workshop was focused on the 1998 Order.



ADMINISTRATION: PROVIDING SUPPORT TO THE PARTIES TO THE JUDGMENT

ASSIST AGRICULTURAL POOL WITH BILLING

At the request of the Agricultural Pool and on their behalf, Watermaster issued invoices to all producers of Agricultural water rights in the Basin and is tracking and reporting the collection of funds.

STORAGE CONTEST RESOLVED AND WITHDRAWN

The Judgment provides a "Contest" process to help resolve conflicts between Parties, with Watermaster acting as a neutral third party. As reported in previous Annual Reports, the Agricultural Pool filed a contest over Storage applications in 2017. Following the April 2022 Court Order, an agreement was reached between the Appropiative Pool and the Agricultural Pool and the contest was withdrawn.



MANAGEMENT: IMPROVING EFFICIENCY AND EFFECTIVENESS

NEW DATA PORTAL TO IMPROVE DATA COLLECTION AND MANAGEMENT

Watermaster, its consultant, and IEUA issue data requests to the Parties several times each year. Over the past year, Watermaster has been working on a data portal to improve this process in several ways:

- Improve and streamline requests and eliminate duplicate requests.
- Create a centralized location for Watermaster and the IEUA to access and manage the collected data.
- Reduce the effort required by the Parties to respond to data requests.
- Obtain more consistent data.

In early 2022, Jurupa Community Services District participated in the beta testing of the data portal and provided a critique and comments to improve the portal. In June 2022, Watermaster staff introduced the data portal to the Parties and demonstrated its many features. The data portal is still in development and is being refined based on user experience and feedback.



COMPLETED ONGOING MANDATED REPORTS

Watermaster completes numerous required reports that help guide effective management of the Basin and document progress. These include: the Annual Report, semi-annual OBMP status reports, Maximum Benefit Annual Reports, Ground Level Monitoring Committee Annual Reports, PBHSP Annual Reports, SGMA Annual Reporting, and annual DWR diversion permit reports.

THANK YOU JUDGE REICHERT FOR YOUR SERVICE

Judge Stanford Reichert retired this year after 20 years engaged with the Judgment governing Chino Basin Watermaster. His experience provided helpful continuity, especially in his decade-plus role overseeing the Judgment. His office contains a wall of files related to Watermaster reaching back to 1978. Following his retirement, Judge Reichert moved to Utah to be close to his grandchildren.



WATERMASTER GOVERNANCE AND MEMBERSHIP – CALENDAR YEAR 2022

Watermaster Board

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
James Curatalo , Chair Alternate: Kati Parker	Minor Representative
Scott Burton Alternate: Manny Martinez	Monte Vista Water District
Betty Folsom Alternate: Jane Anderson	Jurupa Community Services District

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , Vice-Chair Alternate: Bob Feenstra	Crops Dairy
Pete Hall Alternate: Tariq Awan	State of California

Municipal Water District Representatives

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

Non-Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
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	Director of Administration
Edgar Tellez Foster , PhD	Water Resources Mgmt. and Planning Dir.
Alexandria Moore	Executive Assistant I/Board Clerk
Justin Nakano , MPA	Water Resources Technical Manager
Frank Yoo	Data Services and Judgment Reporting Manager
Janine Wilson , CAP, OM	Senior Accountant
Ruby Favela	Administrative Analyst
David Huynh , MS	Senior Field Operation Specialist
Alonso Jurado	Senior Field Operation Specialist

The representatives and their alternates shown on this page reflect the governance and membership in December 2022. Changes made during the calendar year are tracked by Watermaster and are available upon request.

Advisory Committee

Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Jeff Pierson , 2nd Vice-Chair	Crops
Ron LaBrucherie , Jr.	Crops
Nathan deBoom	Dairy
Henry DeHaan	Dairy
Robert Feenstra	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Larry Cain	State of California-CIM
Pete Hall	State of California-CIM
Jimmy Medrano	State of California-CIM
Alternates to any Crop Seat:	
Geoffrey Vanden Heuvel	Dairy
Gino Filippi, Paul Hofer, Ruben Llamas	Crops
Alternates to any State of California Seat:	
Carol Boyd, Diana Frederick, Noah Golden-Krasner	State of California-CIM
Gregor Larabee, Marilyn Levin	County of San Bernardino
Steven Raughley	

Appropriative Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Chris Berch , Chair Alternate: Bryan Smith	Jurupa Community Services District
Dave Crosley Alternates: Vivian Castro, Jimmy Gutierrez, Amer Jakher	City of Chino
Ron Craig Alternate: Mark Wiley	City of Chino Hills
John Bosler Alternates: Amanda Coker, Eduardo Espinoza	Cucamonga Valley Water District
Josh Swift Alternates: Eric Tarango, Seth Zielke	Fontana Union Water Company
Cris Fealy Alternates: Eric Tarango, Seth Zielke	Fontana Water Company
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Irrigation Company ^a
Justin Scott-Coe Alternate: Stephanie Reimer	Monte Vista Water District
Courtney Jones Alternate: Christopher Quach	City of Ontario
Chris Diggs Alternate: Nichole Horton	City of Pomona
Brian Lee Alternate: Teri Layton	San Antonio Water Company ^a
Braden Yu Alternates: Nicole deMoet, John Robles	City of Upland

Non-Agricultural Pool Representatives

REPRESENTATIVE	MEMBER ENTITY
Brian Geye , 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.	Crops
Alternates: Gino Filippi, Paul Hofer, Ruben Llamas	
Nathan deBoom	Dairy
Henry DeHaan	Dairy
John Huitsing	Dairy
Ron Pietersma	Dairy
Geoffrey Vanden Heuvel	Dairy
Steven Raughley	County of San Bernardino
Alternate: Bradley Jensen	
Tariq Awan	State of California-CIM
Pete Hall	State of California-CIM
Jimmy Medrano	State of California-CIM
Alternates to any State of California Seat:	
Diana Frederick	State of California-CIM
Carol Boyd, Noah Golden-Krasner	State of California-DOJ
Gregor Larabee, Marilyn Levin	State of California-DOJ

Non-Agricultural Pool Committee

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

Appropriative Pool Committee

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

^a Minor Producer.

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COURT HEARINGS AND ORDERS FISCAL YEAR 2021-22

During the fiscal year 2021-22, 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
April 22, 2022	<ul style="list-style-type: none"> Order Denying City of Chino Motion and Corrected Motion for Reimbursement of Attorney's Fees and Expenses Paid to the Agricultural Pool
April 22, 2022 Hearing	<ul style="list-style-type: none"> City of Chino's Motion and Corrected Motion for Reimbursement of Attorney's Fees and Expenses Paid to the Agricultural Pool
April 8, 2022	<ul style="list-style-type: none"> Order Granting Motion for Court Approval of Update to Watermaster's Rules and Regulations Order Granting Request for Court to Receive and File Watermaster's 44th Annual Report Granted City of Ontario's Ex Parte Application by New Counsel for an Order to Extend Page Limit for City of Ontario's Reply Memoranda in Support of Application for an Order to Extend Time Under Judgment Paragraph 31(c) to Challenge Watermaster Action/Decision on November 18, 2021 to Approve the FY 2021/2011
April 8, 2022 Hearing	<ul style="list-style-type: none"> Motion for Court Approval of Update to Watermaster's Rules and Regulations Motion for Court to Receive and File Watermaster's 44th Annual Report City of Ontario's Ex Parte Application by New Counsel for an Order to Extend Page Limit for City of Ontario's Reply Memoranda in Support of Application for an Order to Extend Time Under Judgment Paragraph 31(c) to Challenge Watermaster Action/Decision on November 18, 2021 to Approve the FY 2021/2011 Assessment Package; or, Alternatively, City of Ontario's Challenge
February 4, 2022	<ul style="list-style-type: none"> Court Received the Status Report of the Local Storage Limitation Solution Order Granting Watermaster's Motion for Court to Receive and File the 2020/2021 Annual Report of the Ground-Level Monitoring Committee
February 4, 2022 Hearing	<ul style="list-style-type: none"> Status Report of Local Storage Limitation Solution Motion for Court to Receive and File the 2020/2021 Annual Report of the Ground-Level Monitoring Committee
December 3, 2021	<ul style="list-style-type: none"> Order re Overlying (Agricultural) Pool's Motion for Attorney's Fees
November 5, 2021 Hearing	<ul style="list-style-type: none"> Overlying (Agricultural) Pool's Motion for Attorney's Fees
July 21, 2021	<ul style="list-style-type: none"> Order re Motion Regarding Implementation of the Local Storage Limitation Solution

RESOLUTIONS FISCAL YEAR 2021-2022

Resolution	Adopted	Summary of Resolution
2022-06	June 23, 2022	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period June 23 – July 22, 2022</i></p> <ul style="list-style-type: none"> • The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant (and Subvariants), risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public • Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2) • This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of July 22, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section
2022-05	April 28, 2022	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period April 28 – May 27, 2022</i></p> <ul style="list-style-type: none"> • The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant (and Subvariants), risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and although the County's number of COVID-19 cases have declined since February 2022, meeting in person could present risk to the health and safety of Board members and the public • Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2) • This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of May 27, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, Subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section
2022-04	March 24, 2022	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period March 24 – April 23, 2022</i></p> <ul style="list-style-type: none"> • The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant, risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and significant increase in the County's number of COVID-19 cases since December, meeting in person could present risk to the health and safety of Board members and the public • Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2) • This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of April 23, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section
2022-03	January 27, 2022	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period January 27 – February 26, 2022</i></p>

		<ul style="list-style-type: none"> • The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Omicron variant, risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and significant increase in the County's number of COVID-19 cases since June, meeting in person could present imminent risk to the health and safety of Board members and the public • Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2) • This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of February 26, 2022, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, Subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section
2022-02	January 27, 2022	<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
2022-01	January 27, 2022	<p><i>Establishing a Watermaster Investment Policy</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster 2022 Investment Policy is adopted • The authority to invest and reinvest funds of Watermaster in 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 2021-01 is rescinded in its entirety
2021-05	November 18, 2021	<p><i>Levying Administrative, Replenishment, and Special Projects Assessments for Fiscal Year 2021-2022</i></p> <ul style="list-style-type: none"> • The Chino Basin Watermaster levies the respective assessments for each pool effective November 18, 2021, as shown on Exhibit "A"
2021-04	October 28, 2021	<p><i>Authorizing Remote Teleconference Meetings of the Chino Basin Watermaster Board for the Period October 28 – November 26, 2021</i></p> <ul style="list-style-type: none"> • The Watermaster Board hereby considers the conditions of the state of emergency in the Chino Basin and finds that local emergency conditions persist throughout the Chino Basin, and due to the high transmission rate of the Delta variant, risk to unvaccinated and vaccinated individuals, greater risk of transmission at indoor gatherings, and significant increase in the County's number of COVID-19 cases since June, meeting in person could present imminent risk to the health and safety of Board members and the public • Shall conduct Watermaster Meetings with remote teleconference participation in the manner authorized by Government Code Section 54953, subdivision (e), and in compliance with the requirements to provide public access in Government Code Section 54953, subdivision (e)(2) • This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of November 26, 2021, or such time as Watermaster adopts a resolution in accordance with Government Code Section 54953, Subdivision (e)(3) to extend the time during which meetings may continue to be held via remote teleconference in compliance with that section

**INTERVENTIONS AFTER JUDGMENT
PRODUCTION YEAR 2021-22¹**

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

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

¹ Production Year is July 1 to June 30.

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

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

PLEASE TAKE NOTICE that on this 27th day of January 2022, 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, 2022

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

DISPOSITION OF ORIGINAL APPROPRIATIVE RIGHTS¹

Original Party and Quantities	Current Party(s) as of June 30, 2022 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, 2022)**

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

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

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

**DISPOSITION OF ORIGINAL
NON-AGRICULTURAL RIGHTS¹**

Original Party and Quantities	Current Party(s) and Quantities as of June 30, 2022
Ameron Steel Producers (97.858 AF)	TAMCO (42.619 AF), City of Ontario (Non-Ag) (55.239 AF)
Carlsberg Mobile Home Properties, Ltd '73 (464.240 AF)	Hamner Park Associates, a California Limited Partnership (464.240 AF)
Conrock Company (317.844 AF)	City of Ontario (Non-Ag) (317.844 AF)
County of San Bernardino (133.870 AF)	County of San Bernardino (Non-Ag) (133.870 AF)
Kaiser Steel Corporation (2930.274 AF)	California Speedway Corporation (1000.000 AF), California Steel Industries, Inc. (1615.137 AF), City of Ontario (Non-Ag) (265.137 AF), Monte Vista Water District (Non-Ag) (50.000 AF)
Red Star Fertilizer (15.657 AF)	West Venture Development Company (Pending Court Disposition) (15.657 AF)
Southern California Edison Co. (982.499 AF)	City of Ontario (Non-Ag) (982.499 AF)
Southern Service Co. dba Blue Seal Linen (18.789 AF)	9W Halo Western OpCo L.P. (18.789 AF)
Space Center, Mira Loma (104.121 AF)	Space Center Mira Loma, Inc. (104.121 AF)
Sunkist Growers, Inc. (1,873.402 AF)	City of Ontario (Non-Ag) (1,873.402 AF)
Union Carbide Corporation (427.446 AF)	City of Ontario (Non-Ag) (426.446 AF), Linde Inc. (1.000 AF)

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

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

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

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 F³ 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 appropriate pool. This column represents the sum of the cumulative transfers that have resulted from land use changes over time. For example, in 85-86 land use conversions resulted in 218 acre-feet of conversions. Thus the total claims for 85-86 were 811: the sum of the conversions from prior years plus the new conversions for 85-86 ($811 = 593 + 218$).

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

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

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

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

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

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

** 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.

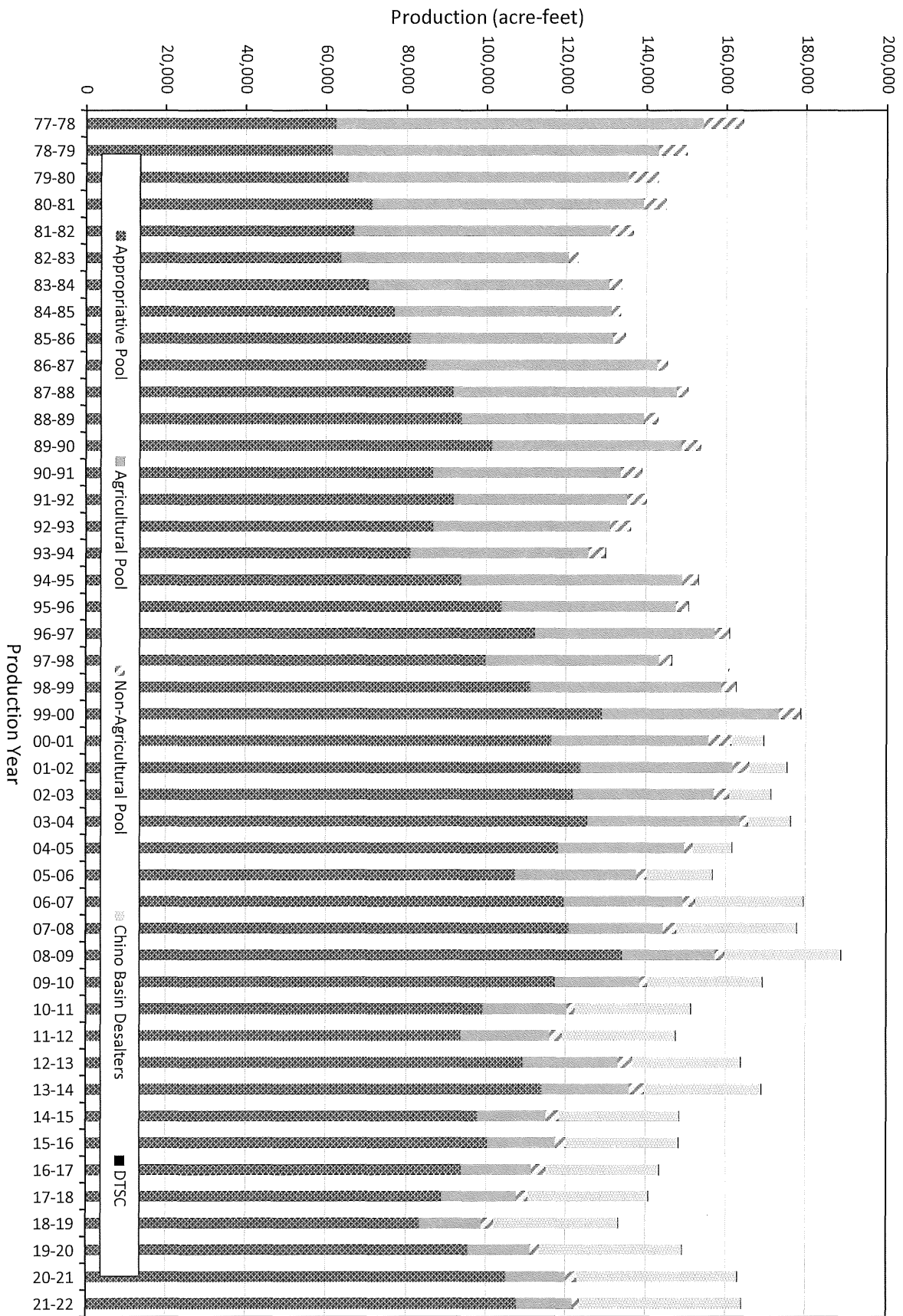
¹⁴ Production by the Chino Basin Desalters is not considered assessable production: Desalter replenishment obligation accounting is shown in the Assessment Package.

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 or exchanges that are made in the Assessment Packages.

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

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



**SUMMARY OF SUPPLEMENTAL SUPPLIES
USED BY THE CHINO BASIN PARTIES¹
FISCAL YEAR 2021-22
(ACRE-FEET)**

Parties	Other Groundwater Basins	Surface Diversions	Imported Water Deliveries				Recycled Water ²	Total
			SBVMWD	MWDSC				
				IEUA	TVMWD	WMWD		
Chino, City of	-	-	-	4,151	-	-	5,163	9,314
Chino Hills, City of	-	-	-	1,500	-	-	1,616	3,116
Cucamonga Valley Water District ³	6,316	2,136	-	9,951	-	-	1,154	19,557
Inland Empire Utilities Agency	-	-	-	-	-	-	145	145
Fontana Water Company ⁴	11,494	2,007	-	10,569	-	-	375	24,445
Golden State Water Company ⁵	4,154	-	-	-	4,244	-	-	8,398
Jurupa Community Services District ⁶	1,163	-	-	-	-	-	-	1,163
Marygold Mutual Water Company ⁷	-	-	-	-	-	218	-	218
Monte Vista Water District	-	-	-	5,368	-	-	342	5,710
Norco, City of ⁸	6,070	-	-	-	-	-	-	6,070
Ontario, City of	-	-	-	5,687	-	-	9,591	15,278
Pomona, City of ⁹	3,121	1,139	-	-	4,521	-	2,222	11,003
San Antonio Water Company ¹⁰	1,872	3,209	-	-	-	-	-	5,081
San Bernardino, County of	-	-	-	-	-	-	67	67
Santa Ana River Water Company ¹¹	0	-	-	-	-	-	-	-
State of California, CIM ¹²	0	-	-	-	-	-	535	535
Upland, City of ¹³	7,112	1,058	-	5,738	-	-	747	14,655
West End Consolidated Water Company ¹⁴	2,303	-	-	-	-	-	-	2,303
West Valley Water District ¹⁵	12,707	3,370	-	-	-	2,598	-	18,675
Total	56,312	12,919	-	42,964	8,765	2,816	21,957	145,733

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

² Recycled water is supplied by IEUA unless stated otherwise.

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

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

⁵ Other groundwater is produced from Six Basins.

⁶ Other groundwater is produced from Riverside Basins.

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

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

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

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

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

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

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

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

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

**SUMMARY OF IMPORTED WATER DELIVERIES FROM
THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA
TO THE CHINO BASIN PARTIES FOR FISCAL YEAR 2021-22
(ACRE-FEET)¹**

Month	Water Facilities Authority - CB-12						Reliant
	Upland	MVWD	Ontario	Chino	Chino Hills ²	Sub-Total	CB-01
July	726	737	840	556	200	3,059	-
August	832	804	842	597	200	3,275	-
September	736	830	749	446	100	2,861	-
October	737	469	639	356	100	2,300	-
November	561	391	428	358	100	1,837	-
December	273	207	401	299	100	1,280	-
January	185	285	287	189	100	1,046	-
February	247	370	255	237	100	1,208	-
March	315	336	284	265	100	1,300	-
April	294	243	279	231	100	1,147	-
May	444	397	292	293	100	1,526	-
June	390	300	391	324	200	1,605	-
Total	5,738	5,368	5,687	4,151	1,500	22,444	-

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	1,080	-	1,774	1,774	564	573	-	7,051
August	1,083	-	1,372	1,372	706	581	-	7,016
September	1,034	-	1,236	1,236	697	510	-	6,338
October	998	-	1,000	1,000	578	345	-	5,221
November	1,019	-	1,121	1,121	460	339	-	4,775
December	968	-	1,104	1,104	270	199	-	3,822
January	1,067	-	564	564	118	198	-	2,993
February	962	-	-	-	256	246	-	2,672
March	1,065	-	-	-	170	311	-	2,846
April	353	-	246	246	73	300	-	2,119
May	202	-	631	631	184	345	-	2,887
June	738	-	902	902	444	299	-	3,989
Total	10,569	-	9,951	9,951	4,521	4,244	-	51,728

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

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

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

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

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.

**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	0	0	0	0	0	0
Chino Hills	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Antonio Channel																		
Upland	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	228	0	0
College Heights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26	0	0
Montclair 1, 2 3 & 4	1	0	0	0	0	0	0	0	0	3	0	0	0	0	0	654	0	0
Brooks	5	0	121	0	0	100	0	0	97	14	0	72	5	0	44	134	0	27
West Cucamonga Channel																		
15th Street	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8th Street	9	0	0	6	0	0	16	0	274	31	0	277	6	0	394	340	0	101
7th Street	0	0	0	0	0	0	0	0	13	0	0	9	0	0	0	119	0	0
	16	0	121	6	0	100	16	0	384	48	0	358	11	0	437	1,499	0	128
MZ 2																		
Cucamonga /Deer Creek Channels																		
Turner 1 & 2	38	104	0	20	66	0	51	32	0	30	26	0	28	33	0	383	13	0
Turner 3 & 4	3	0	0	0	0	0	3	0	18	9	0	202	17	0	135	242	0	33
Day Creek Channel																		
Lower Day	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	231	0	0
Etiwanda Channel																		
Etiwanda Debris Basin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139	0	0
Victoria	2	0	0	1	0	0	2	0	25	2	0	244	0	0	98	314	0	95
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	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	145	0	0
San Sevaine Channel																		
San Sevaine 1, 2, 3 & 4	5	0	316	0	0	329	0	0	141	4	0	250	0	0	282	496	0	131
San Sevaine 5	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	236	0	0
West Cucamonga Channel																		
Ely 1, 2 & 3	23	0	187	2	0	6	9	0	42	10	0	102	2	0	4	1,073	0	0
West Fontana Channel																		
Hickory	0	0	0	17	0	209	13	0	286	11	0	49	6	0	36	147	0	8
	75	104	502	40	66	544	77	32	512	70	26	847	52	33	555	3,405	13	266
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	52	0	71	2	0	109	3	0	138	24	0	100	7	0	50	207	0	0
RP3 Cell 1, 3, & 4	12	0	253	0	0	333	0	0	411	9	0	387	0	0	434	73	0	168
RP3 Cell 2	16	0	126	8	0	166	4	0	178	0	0	154	5	0	125	81	0	111
Etiwanda Channel																		
Etiwanda Conservation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
San Sevaine Channel																		
Jurupa	22	0	0	3	0	0	0	0	0	1	0	0	0	0	0	166	0	0
West Fontana Channel																		
Banana	9	0	86	0	0	76	0	0	93	5	0	49	0	0	48	109	0	2
	111	0	535	12	0	684	6	0	819	39	0	691	12	0	656	637	0	281
Total	202	104	1,158	58	66	1,328	99	32	1,715	157	26	1,896	75	33	1,648	5,541	13	675

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

ST = stormwater
 IMP = imported water
 RC = recycled water

JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE			TOTAL			
ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ST	IMP	RC	ALL
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	25	0	0	32	0	0	4	0	0	0	0	0	10	0	0	299	0	0	299
0	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	0	0	30
1	0	0	10	0	0	90	0	0	13	0	0	0	0	0	17	0	0	788	0	0	788
4	0	3	7	67	0	43	0	0	36	0	0	1	0	0	2	0	0	251	67	463	782
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	207	36	245	0	131	0	156	41	0	224	8	0	202	8	0	74	641	245	1,909	2,795
21	0	66	0	25	0	4	0	0	1	0	0	0	0	30	1	0	55	145	25	173	343
37	0	276	82	338	0	299	0	156	94	0	224	9	0	232	38	0	129	2,155	338	2,545	5,037
24	0	0	31	0	0	97	0	0	31	0	0	6	0	0	22	0	0	761	273	0	1,033
25	0	64	24	38	0	69	0	36	17	0	18	8	0	64	15	0	44	431	38	615	1,084
2	0	0	4	0	0	14	0	0	1	0	0	0	0	0	0	0	0	252	0	0	252
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	158	0	0	158
0	0	172	6	256	0	24	0	232	17	0	277	0	0	421	0	0	129	367	256	1,694	2,317
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	0	0	1	0	0	27	0	0	4	0	0	0	0	0	0	0	0	223	0	0	223
0	0	409	7	270	0	49	0	281	14	0	304	0	0	326	0	0	428	575	270	3,197	4,042
0	0	0	3	0	0	17	0	0	13	0	0	0	0	0	0	0	0	272	0	0	272
22	0	45	13	94	0	94	0	16	22	0	0	26	0	172	13	0	83	1,306	94	657	2,057
0	0	23	0	78	0	40	0	73	11	0	78	0	0	98	0	0	133	246	78	992	1,316
134	0	713	88	736	0	430	0	639	130	0	678	39	0	1,082	50	0	817	4,591	1,008	7,155	12,754
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	0	4	10	53	0	205	0	82	21	0	0	5	0	71	48	0	0	588	53	625	1,266
6	0	166	4	147	0	12	0	212	6	0	300	0	0	235	0	0	0	122	147	2,901	3,169
5	0	220	6	154	0	37	0	39	6	0	16	9	0	68	0	0	99	175	154	1,300	1,629
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	0	0	28	0	0	27	0	0	12	0	0	3	0	0	10	0	0	332	0	0	332
2	0	25	5	43	0	12	0	85	4	0	54	0	0	0	0	0	0	145	43	517	704
77	0	416	53	396	0	293	0	418	48	0	370	18	0	373	58	0	99	1,362	396	5,342	7,101
247	0	1,405	222	1,470	0	1,022	0	1,213	273	0	1,271	66	0	1,688	146	0	1,045	8,108	1,742	15,042	24,892

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CHINO BASIN WATERMASTER

APPROVED

**2022/2023 ASSESSMENT PACKAGE
(PRODUCTION YEAR 2021/2022)**

NOVEMBER 17, 2022



Chino Basin Watermaster Assessment Package

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Assessment Year 2022-2023 (Production Year 2021-2022)

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Assessment Year 2022-2023 (Production Year 2021-2022)

Water Production Overview

AGRICULTURAL POOL SUMMARY IN ACRE FEET

Agricultural Pool Safe Yield	82,800.0
Agricultural Total Pool Production	(21,304.0)
	61,496.0
Safe Yield Reduction (Backfill)	(9,000.0)
Total Conversions	(32,897.8)
	(41,897.8)
Early Transfer:	19,598.1

Well County	Physical Production	Voluntary Agreements	Total Ag Pool Production
Los Angeles County	182.6	0.0	182.6
Riverside County	1,994.6	0.0	1,994.6
San Bernardino County	11,981.4	7,145.4	19,126.8
	14,158.6	7,145.4	21,304.0



Assessment Year 2022-2023 (Production Year 2021-2022)
Assessment Fee Summary

	AF Production	Non-Agricultural Pool		Replenishment Assessments		CURO Adjmnt	RTS Charges	Other Adjmnts	Total Assmnts Due
		\$33.44 AF/Admin	\$53.24 AF/OBMP	AF Over Annual Right	\$811.00 Per AF				
9W Halo Western OpCo L.P.	27.3	912.08	1,452.12	10.4	8,406.02	228.72	437.86	0.00	11,436.79
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	331.54	0.00	331.54
California Speedway Corporation	402.9	13,472.24	21,449.22	0.0	0.00	0.00	0.00	0.00	34,921.46
California Steel Industries, Inc.	671.4	22,452.18	35,746.24	0.0	0.00	0.00	0.00	0.00	58,198.42
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)	1,370.8	45,839.15	72,980.75	0.0	0.00	0.00	0.00	0.00	118,819.90
County of San Bernardino (Non-Ag)	75.1	2,510.88	3,997.58	0.0	0.00	0.00	0.00	0.00	6,508.46
General Electric Company	0.0	0.00	0.00	0.0	0.00	0.00	0.35	0.00	0.35
Hamner Park Associates, a California Limited Partnership	336.9	11,264.67	17,934.53	0.0	0.00	0.00	0.00	0.00	29,199.20
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)	17.6	588.64	937.18	0.0	0.00	0.00	0.00	0.00	1,525.82
Riboli Family and San Antonio Winery, Inc.	15.7	526.11	837.62	15.7	12,759.46	851.99	219.36	0.00	15,194.55
Space Center Mira Loma, Inc.	93.7	3,133.60	4,989.01	0.0	0.00	0.00	0.00	0.00	8,122.61
TAMCO	2.1	69.72	111.01	0.0	0.00	0.00	209.76	0.00	390.49
West Venture Development Company	0.0	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00
	3,013.4	100,769.27	160,435.26	26.1	21,165.48	1,080.71	1,198.87	0.00	284,649.59
	2A	2B	2C	2D	2E	2F	2G	2H	2I

Notes:



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Production Overview

	Physical Production	Assignments	Other Adjustments	Actual FY Production (Assmnt Pkg Column 4H)
9W Halo Western OpCo L.P.	27.3	0.0	0.0	27.3
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	402.9	0.0	0.0	402.9
California Steel Industries, Inc.	671.4	0.0	0.0	671.4
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	1,370.8	0.0	1,370.8
County of San Bernardino (Non-Ag)	0.0	75.1	0.0	75.1
General Electric Company	647.4	0.0	(647.4)	0.0
Hamner Park Associates, a California Limited Partnership	0.0	336.9	0.0	336.9
Linde Inc.	0.0	0.0	0.0	0.0
Monte Vista Water District (Non-Ag)	0.0	17.6	0.0	17.6
Riboli Family and San Antonio Winery, Inc.	15.7	0.0	0.0	15.7
Space Center Mira Loma, Inc.	0.0	93.7	0.0	93.7
TAMCO	2.1	0.0	0.0	2.1
West Venture Development Company	0.0	0.0	0.0	0.0
	1,766.8	1,894.0	(647.4)	3,013.4
	3A	3B	3C	3D

Notes:

Other Adj:

1) General Electric Company extracted and subsequently injected 647.4 AF of water during the fiscal year.



Assessment Year 2022-2023 (Production Year 2021-2022)

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) City of Ontario (Non-Ag) dedicated 3,681.8 AF of Carryover water, and 1,916.7 AF of Excess Carryover water, to satisfy City of Ontario's 2022/23 DRO pursuant

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	27.3	10.4	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(100.0)	0.0	1,900.0	402.9	0.0	1,497.1	1,000.0	497.1
(161.5)	0.0	3,068.8	671.4	0.0	2,397.3	1,615.1	782.2
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
(4,073.9)	0.0	3,767.3	1,370.8	0.0	2,396.5	2,396.5	0.0
(13.4)	0.0	254.4	75.1	0.0	179.3	133.9	45.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(46.4)	0.0	882.1	336.9	0.0	545.2	464.2	81.0
(0.1)	0.0	1.9	0.0	0.0	1.9	1.0	0.9
(5.0)	0.0	95.0	17.6	0.0	77.4	50.0	27.4
0.0	0.0	0.0	15.7	15.7	0.0	0.0	0.0
(10.4)	0.0	93.7	93.7	0.0	0.0	0.0	0.0
(4.3)	0.0	81.0	2.1	0.0	78.9	42.6	36.3
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(4,416.9)	0.0	10,160.9	3,013.4	26.1	7,173.6	5,703.3	1,470.2
4E	4F	4G	4H	4I	4J	4K	4L

to an Exhibit "G" Section 10 Form A.

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Assessment Year 2022-2023 (Production Year 2021-2022)

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	1,898.5	(1.3)	0.0	497.1	2,394.3	0.0	0.0	0.0	0.0	2,394.3
California Steel Industries, Inc.	2,511.8	(1.8)	0.0	782.2	3,292.2	0.0	0.0	0.0	0.0	3,292.2
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)	1,918.0	(1.3)	(1,916.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
County of San Bernardino (Non-Ag)	251.8	(0.2)	0.0	45.4	297.0	0.0	0.0	0.0	0.0	297.0
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	1,720.9	(1.2)	0.0	81.0	1,800.7	0.0	0.0	0.0	0.0	1,800.7
Linde Inc.	64.3	0.0	0.0	0.9	65.2	0.0	0.0	0.0	0.0	65.2
Monte Vista Water District (Non-Ag)	117.9	(0.1)	0.0	27.4	145.2	0.0	0.0	0.0	0.0	145.2
Riboli Family and San Antonio Winery, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Space Center Mira Loma, Inc.	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TAMCO	258.2	(0.2)	0.0	36.3	294.3	0.0	0.0	0.0	0.0	294.3
West Venture Development Company	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	8,746.4	(6.1)	(1,916.7)	1,470.2	8,293.9	0.0	0.0	0.0	0.0	8,293.9
	5A	5B	5C	5D	5E	5F	5G	5H	5I	5J

Notes:

1) City of Ontario (Non-Ag) dedicated 1,916.7 AF of Excess Carryover water to satisfy a portion of City of Ontario's 2022/23 DRO pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Transaction Summary

	Percent of Safe Yield	Assigned Share of Safe Yield (AF)	10% of Operating Safe Yield ("Haircut")	Water Transactions		Total Water Transactions
				Transfers (To) / From ECO Account	General Transfers / Exhibit G Water Sales	
9W Halo Western OpCo L.P.	0.256%	18.8	(1.9)	0.0	0.0	(1.9)
ANG II (Multi) LLC	0.000%	0.0	0.0	0.0	0.0	0.0
Aqua Capital Management LP	0.000%	0.0	0.0	0.0	0.0	0.0
California Speedway Corporation	13.605%	1,000.0	(100.0)	0.0	0.0	(100.0)
California Steel Industries, Inc.	21.974%	1,615.1	(161.5)	0.0	0.0	(161.5)
CalMat Co.	0.000%	0.0	0.0	0.0	0.0	0.0
CCG Ontario, LLC	0.000%	0.0	0.0	0.0	0.0	0.0
City of Ontario (Non-Ag)	53.338%	3,920.6	(392.1)	1,916.7	(5,598.5)	(4,073.9)
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)	1,916.7	(5,598.5)	(4,416.9)
	6A	6B	6C	6D	6E	6F

Notes:

1) City of Ontario (Non-Ag) dedicated 3,681.8 AF of Carryover water, and 1,916.7 AF of Excess Carryover water, to satisfy City of Ontario's 2022/23 DRO pursuant to an Exhibit "G" Section 10 Form A.



Assessment Year 2022-2023 (Production Year 2021-2022)

Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:		AF	Replenishment Rates	
Appropriative - 100		1,751.7	2022 Rate	\$811.00
Appropriative - 15/85		17.2	2021 Rate	\$789.00
Non-Agricultural - 100		54.8		
		1,823.7		

Pool 2 Non-Agricultural

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)
9W Halo Western OpCo L.P.	11.6	\$9,183.75	\$228.72
ANG II (Multi) LLC	0.0	\$0.00	\$0.00
Aqua Capital Management LP	0.0	\$0.00	\$0.00
California Speedway Corporation	0.0	\$0.00	\$0.00
California Steel Industries, Inc.	0.0	\$0.00	\$0.00
CalMat Co.	0.0	\$0.00	\$0.00
CCG Ontario, LLC	0.0	\$0.00	\$0.00
City of Ontario (Non-Ag)	0.0	\$0.00	\$0.00
County of San Bernardino (Non-Ag)	0.0	\$0.00	\$0.00
General Electric Company	0.0	\$0.00	\$0.00
Hamner Park Associates, a California Limited Partnership	0.0	\$0.00	\$0.00
Linde Inc.	0.0	\$0.00	\$0.00
Monte Vista Water District (Non-Ag)	0.0	\$0.00	\$0.00
Riboli Family and San Antonio Winery, Inc.	43.2	\$34,211.59	\$851.99
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	54.8	\$43,395.34	\$1,080.71

7A

7B

7C

Notes:

1) The 2022 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$799/AF, a \$10/AF surcharge from Three Valleys Municipal Water District, and a \$2/AF connection fee from Orange County Water District.



Assessment Year 2022-2023 (Production Year 2021-2022)

Assessment Fee Summary

	AF Production and Exchanges	Appropriative Pool		Ag Pool SY Reallocation			Replenishment Assessments		
		\$33.44 AF/Admin	\$53.24 AF/OBMP	AF Total Realloc- ation	\$712,324 \$11.58 AF/Admin	\$1,134,288 \$18.44 AF/OBMP	\$121.65 AF/15%	\$689.35 AF/85%	\$811.00 AF/100%
BlueTriton Brands, Inc.	251.6	8,412.47	13,393.53	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	2,628.9	87,911.62	139,964.55	2,379.3	27,560.38	43,886.51	101.69	0.00	0.00
Chino, City Of	3,059.9	102,323.16	162,909.24	11,362.7	131,616.90	209,583.66	118.36	0.00	0.00
Cucamonga Valley Water District	9,368.3	313,275.02	498,766.80	2,486.1	28,797.46	45,856.40	362.36	0.00	0.00
Desalter Authority	40,525.4	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	3,333.7	38,614.95	61,489.54	0.00	0.00	0.00
Fontana Water Company	11,387.1	380,783.62	606,247.61	834.6	9,667.07	15,393.61	440.45	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	1,066.1	35,649.38	56,757.57	214.5	2,484.45	3,956.18	41.24	0.00	0.00
Jurupa Community Services District	11,601.7	387,960.11	617,673.34	16,322.9	189,072.17	301,074.08	448.75	0.00	0.00
Marygold Mutual Water Company	944.2	31,572.51	50,266.76	341.7	3,958.56	6,303.51	0.00	0.00	0.00
Monte Vista Irrigation Company	0.0	0.00	0.00	352.9	4,087.75	6,509.23	0.00	0.00	0.00
Monte Vista Water District	6,994.9	233,909.99	372,409.33	2,621.4	30,364.29	48,351.37	270.56	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	1,684.0	56,312.99	89,656.21	0.0	0.00	0.00	0.00	0.00	0.00
Nicholson Family Trust	0.0	0.00	0.00	2.0	23.19	36.93	0.00	0.00	0.00
Norco, City Of	0.0	0.00	0.00	105.2	1,219.03	1,941.16	0.00	0.00	0.00
Ontario, City Of	14,390.0	481,201.93	766,124.13	11,507.1	133,289.51	212,247.09	556.60	0.00	0.00
Pomona, City Of	10,183.8	340,545.14	542,183.70	5,849.5	67,755.87	107,892.86	0.00	0.00	0.00
San Antonio Water Company	402.5	13,458.73	21,427.72	785.9	9,103.02	14,495.44	15.57	0.00	0.00
San Bernardino, County of (Shooting Park)	19.8	662.78	1,055.22	0.0	0.00	0.00	0.77	13,662.92	0.00
Santa Ana River Water Company	103.2	3,449.34	5,491.71	678.6	7,860.80	12,517.35	3.99	0.00	0.00
Upland, City Of	1,312.4	43,886.32	69,871.64	1,487.7	17,232.13	27,440.04	50.76	0.00	0.00
West End Consolidated Water Co	0.0	0.00	0.00	494.2	5,724.17	9,115.03	0.00	0.00	0.00
West Valley Water District	0.0	0.00	0.00	336.0	3,892.30	6,198.01	0.00	0.00	0.00
	115,923.6	2,521,315.11	4,014,199.06	61,496.0	712,324.00	1,134,288.00	2,411.10	13,662.92	0.00
	8A	8B	8C	8D	8E	8F	8G	8H	8I

Notes:

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

POOL 3

85/15 Activity			ASSESSMENTS DUE							
15% Producer Credits	15% Pro-rated Debits	CURO Adjmt	Total Production Based	Pomona Credit	Recharge Debt Payment	Recharge Imprvmt Project	RTS Charges	Other Adjmts	DRO	Total Due
0.00	0.00	0.00	21,806.00	0.00	0.00	0.00	8,559.95	0.00	0.00	30,365.95
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	41,685.74	2.14	341,112.63	2,567.35	18,573.45	13,786.58	1.18	0.00	0.00	376,041.19
0.00	48,519.37	2.49	655,073.18	4,904.69	35,482.96	26,338.06	0.06	0.00	0.00	721,798.95
0.00	148,548.08	7.63	1,035,613.75	4,400.69	31,836.76	23,631.58	13.77	0.00	0.00	1,095,496.55
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	100,104.49	7,771.37	56,221.94	41,732.06	0.00	0.00	0.00	205,829.86
(939,763.60)	180,559.16	9.27	253,337.19	1.33	9.65	7.16	10.41	0.00	0.00	253,365.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(48,646.86)	16,904.15	0.87	67,146.98	500.00	3,617.26	2,685.00	0.57	0.00	0.00	73,949.81
0.00	183,962.09	9.45	1,680,199.99	2,506.01	18,129.73	13,457.22	6.61	0.00	0.00	1,714,299.56
0.00	0.00	0.00	92,101.34	796.67	5,763.51	4,278.10	870.35	0.00	0.00	103,809.97
0.00	0.00	0.00	10,596.98	822.67	5,951.61	4,417.72	0.00	0.00	0.00	21,788.98
0.00	110,914.94	5.70	796,226.18	5,864.70	42,428.11	31,493.26	5.54	0.00	0.00	876,017.79
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	34,509.18	180,478.38	0.00	0.00	0.00	27,248.13	4,958.46	197,103.01	409,787.98
0.00	0.00	0.00	60.12	4.67	33.76	25.06	0.00	0.00	0.00	123.61
0.00	0.00	0.00	3,160.19	245.33	1,774.87	1,317.44	0.00	0.00	0.00	6,497.83
0.00	228,175.30	11.72	1,821,606.28	13,828.07	100,039.08	74,256.36	12.81	0.00	0.00	2,009,742.60
0.00	0.00	0.00	1,058,377.57	(53,030.93)	98,650.05	73,225.32	0.00	0.00	0.00	1,177,222.01
0.00	6,381.83	0.33	64,882.64	1,832.01	13,253.66	9,837.84	0.64	0.00	0.00	89,806.79
0.00	314.28	287.66	15,983.63	0.00	0.00	0.00	308.29	48.62	2,319.46	18,660.00
0.00	1,635.60	0.08	30,958.87	1,582.01	11,445.03	8,495.34	1,098.08	0.00	0.00	53,579.33
0.00	20,809.92	1.07	179,291.88	3,468.02	25,089.35	18,623.16	1.58	0.00	0.00	226,473.99
0.00	0.00	0.00	14,839.20	1,152.01	8,334.18	6,186.24	0.00	0.00	0.00	30,511.63
0.00	0.00	0.00	10,090.31	783.34	5,667.05	4,206.50	542.28	0.00	0.00	21,289.48
(988,410.47)	988,410.46	34,847.59	8,433,047.77	0.01	482,302.01	358,000.00	38,680.26	5,007.08	199,422.47	9,516,459.60
8J	8K	8L	8M	8N	8O	8P	8Q	8R	8S	8T

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

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Assessment Year 2022-2023 (Production Year 2021-2022)

Water Production Overview

	Physical Production	Voluntary Agreements (w/ Ag)	Assignments (w/ Non-Ag)	Other Adjustments	Actual FY Production (Assmnt Pkg Column 10I)
BlueTriton Brands, Inc.	251.6	0.0	0.0	0.0	251.6
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	2,693.8	(64.9)	0.0	0.0	2,628.9
Chino, City Of	6,193.0	(3,058.0)	(75.1)	0.0	3,059.9
Cucamonga Valley Water District	27,281.1	0.0	0.0	0.0	27,281.1
Desalter Authority	40,566.4	0.0	0.0	(40.9)	40,525.4
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	16,387.1	0.0	0.0	0.0	16,387.1
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	1,066.1	0.0	0.0	0.0	1,066.1
Jurupa Community Services District	12,094.5	0.0	(430.6)	(62.2)	11,601.7
Marygold Mutual Water Company	944.2	0.0	0.0	0.0	944.2
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	7,184.8	(113.5)	(17.6)	(58.8)	6,994.9
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	1,684.0	0.0	0.0	0.0	1,684.0
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	19,669.8	(3,909.0)	(1,370.8)	0.0	14,390.0
Pomona, City Of	10,183.8	0.0	0.0	0.0	10,183.8
San Antonio Water Company	402.5	0.0	0.0	0.0	402.5
San Bernardino, County of (Shooting Park)	19.8	0.0	0.0	0.0	19.8
Santa Ana River Water Company	0.0	0.0	0.0	103.2	103.2
Upland, City Of	1,473.4	0.0	0.0	(161.0)	1,312.4
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
	148,095.6	(7,145.4)	(1,894.0)	(219.8)	138,836.4
Less Desalter Authority Production					(40,525.4)
Total Less Desalter Authority Production					98,311.0
	9A	9B	9C	9D	9E

Notes:

Other Adjustments:

- 1) CDA provided 40.935 AF to JCSD for irrigation at Orchard Park.
- 2) Monte Vista Water District received credit of 58.782 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 103.150 AF.
- 4) City of Upland received credit of 161.031 AF after evaporative losses due to Pump-to-Waste activities in which the water was recaptured into a recharge basin.



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Production Summary

	Percent of Operating Safe Yield	Carryover Beginning Balance	Prior Year Adjustments	Assigned Share of Operating Safe Yield	Net Ag Pool Reallocation	Water Transaction Activity	Other Adjustments
BlueTriton Brands, Inc.	0.000%	0.0	0.0	0.0	0.0	1,000.0	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	3.851%	1,572.5	0.0	1,572.5	2,379.3	0.0	0.0
Chino, City Of	7.357%	3,004.2	0.0	3,004.2	11,362.7	0.0	0.0
Cucamonga Valley Water District	6.601%	1,154.0	0.0	2,695.5	2,486.1	3,032.7	0.0
Desalter Authority	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	0.0	0.0	4,760.0	3,333.7	(8,093.7)	0.0
Fontana Water Company	0.002%	0.0	0.0	0.8	834.6	12,504.5	0.0
Fontana, City Of	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.750%	0.0	0.0	306.3	214.5	712.8	0.0
Jurupa Community Services District	3.759%	1,535.0	0.0	1,535.0	16,322.9	0.0	0.0
Marygold Mutual Water Company	1.195%	400.0	0.0	488.0	341.7	0.0	0.0
Monte Vista Irrigation Company	1.234%	503.9	0.0	503.9	352.9	0.0	0.0
Monte Vista Water District	8.797%	3,222.3	0.0	3,592.2	2,621.4	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	2,000.0	0.0
Nicholson Family Trust	0.007%	1.6	0.0	2.9	2.0	(4.8)	0.0
Norco, City Of	0.368%	150.3	0.0	150.3	105.2	0.0	0.0
Ontario, City Of	20.742%	8,469.8	0.0	8,469.8	11,507.1	0.0	0.0
Pomona, City Of	20.454%	8,352.2	0.0	8,352.2	5,849.5	0.0	0.0
San Antonio Water Company	2.748%	1,122.1	0.0	1,122.1	785.9	0.0	0.0
San Bernardino, County of (Shooting P	0.000%	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	969.0	0.0	969.0	678.6	0.0	0.0
Upland, City Of	5.202%	2,124.2	0.0	2,124.2	1,487.7	836.6	0.0
West End Consolidated Water Co	1.728%	705.6	0.0	705.6	494.2	(132.8)	0.0
West Valley Water District	1.175%	479.8	0.0	479.8	336.0	0.0	0.0
	100.00%	33,766.4	0.0	40,834.0	61,496.0	12,355.3	0.0

Less Desalter Authority Production

Total Less Desalter Authority Production

10A

10B

10C

10D

10E

10F

10G

Notes:

1) Cucamonga Valley Water District transferred 4,116.8 AF out of their ECO account to offset their Production Year 2021/22 overproduction obligation.

POOL 3

Annual Production Right	Actual Fiscal Year Production	Storage and Recovery Program(s)	Total Production and Exchanges	Net Over-Production		Under Production Balances		
				85/15%	100%	Total Under-Produced	Carryover: Next Year Begin Bal	To Excess Carryover Account
1,000.0	251.6	0.0	251.6	0.0	0.0	748.4	0.0	748.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5,524.4	2,628.9	0.0	2,628.9	0.0	0.0	2,895.4	1,572.5	1,322.9
17,371.0	3,059.9	0.0	3,059.9	0.0	0.0	14,311.1	3,004.2	11,306.9
9,368.3	27,281.1	(17,912.8)	9,368.3	0.0	0.0	0.0	0.0	0.0
0.0	40,525.4	0.0	40,525.4	0.0	40,525.4	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13,339.9	16,387.1	(5,000.0)	11,387.1	0.0	0.0	1,952.8	0.8	1,952.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,233.5	1,066.1	0.0	1,066.1	0.0	0.0	167.5	167.5	0.0
19,392.8	11,601.7	0.0	11,601.7	0.0	0.0	7,791.1	1,535.0	6,256.1
1,229.8	944.2	0.0	944.2	0.0	0.0	285.6	285.6	0.0
1,360.7	0.0	0.0	0.0	0.0	0.0	1,360.7	503.9	856.8
9,935.9	6,994.9	0.0	6,994.9	0.0	0.0	2,941.0	2,941.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2,000.0	1,684.0	0.0	1,684.0	0.0	0.0	316.0	0.0	316.0
1.6	0.0	0.0	0.0	0.0	0.0	1.6	1.6	0.0
405.8	0.0	0.0	0.0	0.0	0.0	405.8	150.3	255.5
28,446.7	14,390.0	0.0	14,390.0	0.0	0.0	14,056.6	8,469.8	5,586.9
22,553.8	10,183.8	0.0	10,183.8	0.0	0.0	12,370.1	8,352.2	4,017.9
3,030.1	402.5	0.0	402.5	0.0	0.0	2,627.6	1,122.1	1,505.5
0.0	19.8	0.0	19.8	19.8	0.0	0.0	0.0	0.0
2,616.6	103.2	0.0	103.2	0.0	0.0	2,513.5	969.0	1,544.5
6,572.6	1,312.4	0.0	1,312.4	0.0	0.0	5,260.3	2,124.2	3,136.1
1,772.6	0.0	0.0	0.0	0.0	0.0	1,772.6	705.6	1,067.0
1,295.6	0.0	0.0	0.0	0.0	0.0	1,295.6	479.8	815.8
148,451.6	138,836.4	(22,912.8)	115,923.6	19.8	40,525.4	73,073.3	32,384.9	40,688.3
	(40,525.4)		(40,525.4)		(40,525.4)			
	98,311.0		75,398.2		0.0			
10H	10I	10J	10K	10L	10M	10N	10O	10P

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Assessment Year 2022-2023 (Production Year 2021-2022)

Local Excess Carry Over Storage Account Summary

	Excess Carry Over Account (ECO)					Ending Balance
	Beginning Balance	0.07% Storage Loss	Transfers To / (From)	From Supplemental Storage	From Under-Production	
BlueTriton Brands, Inc.	442.3	(0.3)	(36.3)	0.0	748.4	1,154.1
CalMat Co. (Appropriative)	0.4	0.0	0.0	0.0	0.0	0.4
Chino Hills, City Of	13,231.5	(9.3)	0.0	0.0	1,322.9	14,545.1
Chino, City Of	123,538.9	(86.5)	(7,643.3)	0.0	11,306.9	127,116.0
Cucamonga Valley Water District	15,214.4	(10.7)	(6,446.3)	0.0	0.0	8,757.5
Desalter Authority	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	4,634.7	(3.2)	(1,681.7)	0.0	1,952.0	4,901.8
Fontana, City Of	0.0	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	36,458.5	(25.5)	(2,910.6)	0.0	6,256.1	39,778.5
Marygold Mutual Water Company	613.6	(0.4)	(296.0)	0.0	0.0	317.2
Monte Vista Irrigation Company	10,862.5	(7.6)	(177.6)	0.0	856.8	11,534.1
Monte Vista Water District	5,263.8	(3.7)	(1,623.5)	0.0	0.0	3,636.7
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	316.0	316.0
Nicholson Family Trust	0.7	0.0	(0.7)	0.0	0.0	0.0
Norco, City Of	2,594.5	(1.8)	(53.0)	0.0	255.5	2,795.2
Ontario, City Of	42,169.2	(29.5)	0.0	0.0	5,586.9	47,726.5
Pomona, City Of	26,963.4	(18.9)	(4,413.7)	0.0	4,017.9	26,548.7
San Antonio Water Company	4,240.2	(3.0)	(453.6)	0.0	1,505.5	5,289.2
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	7,653.7	(5.4)	(3,356.4)	0.0	1,544.5	5,836.4
Upland, City Of	20,136.7	(14.1)	(938.1)	0.0	3,136.1	22,320.5
West End Consolidated Water Co	6,324.8	(4.4)	(1,665.3)	0.0	1,067.0	5,722.0
West Valley Water District	8,022.8	(5.6)	(169.1)	0.0	815.8	8,663.8
	328,370.5	(229.9)	(31,865.3)	0.0	40,688.3	336,963.7
	11A	11B	11C	11D	11E	11F

Notes:

1) Cucamonga Valley Water District transferred 4,116.8 AF out of their ECO account to offset their Production Year 2021/22 overproduction obligation.



Assessment Year 2022-2023 (Production Year 2021-2022)

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	12,514.0	(8.8)	1,425.1	0.0	13,930.3	4,786.1
Chino, City Of	8,502.6	(6.0)	0.0	0.0	8,496.7	1,051.0
Cucamonga Valley Water District	40,092.5	(28.1)	4,928.9	0.0	44,993.4	10,685.9
Desalter Authority	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	0.0	0.0	0.0	0.0
Fontana Water Company	360.1	(0.3)	1,264.7	0.0	1,624.6	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	1,384.4
Jurupa Community Services District	4,829.0	(3.4)	0.0	0.0	4,825.7	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0	12.3
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0	5,446.2
Monte Vista Water District	0.0	0.0	0.0	0.0	0.0	3,374.2
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	46,778.8	(32.7)	6,400.7	0.0	53,146.7	8,044.5
Pomona, City Of	0.0	0.0	0.0	0.0	0.0	10,904.4
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	13,551.6	(9.5)	1,512.3	0.0	15,054.4	5,799.1
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0	0.0
	126,672.7	(88.7)	15,531.7	0.0	142,115.7	51,488.1
	12A	12B	12C	12D	12E	12F

Notes:

1) Monte Vista Water District received and subsequently transferred 665.224 AF of Recharged Recycled to offset a portion of their FY 2022/23 Desalter Replenishment

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)	(996.6)	0.0	3,786.1	0.0	0.0	0.0	0.0	0.0	17,716.4
(0.7)	0.0	0.0	1,050.3	1,925.3	(1.3)	0.0	0.0	1,923.9	11,470.9
(7.5)	0.0	0.0	10,678.4	892.7	(0.6)	0.0	0.0	892.0	56,563.8
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	309.9	(0.2)	0.0	0.0	309.6	1,934.2
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.0
(1.0)	(261.8)	0.0	1,121.7	0.0	0.0	0.0	0.0	0.0	1,121.7
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4,825.7
0.0	(12.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(3.8)	0.0	0.0	5,442.4	0.0	0.0	0.0	0.0	0.0	5,442.4
(2.4)	0.0	0.0	3,371.8	0.0	0.0	0.0	0.0	0.0	3,371.8
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	96.3	(0.1)	0.0	0.0	96.2	96.2
(5.6)	0.0	0.0	8,038.8	0.0	0.0	0.0	0.0	0.0	61,185.5
(7.6)	0.0	0.0	10,896.8	1,558.8	(1.1)	0.0	0.0	1,557.7	12,454.5
0.0	0.0	0.0	0.0	4,651.7	(3.3)	0.0	0.0	4,648.4	4,648.4
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0	480.7	(0.3)	0.0	0.0	480.4	480.4
(4.1)	0.0	0.0	5,795.1	0.0	0.0	0.0	0.0	0.0	20,849.5
0.0	0.0	0.0	0.0	452.2	(0.3)	0.0	0.0	451.9	451.9
0.0	0.0	0.0	0.0	307.5	(0.2)	0.0	0.0	307.3	307.3
(36.0)	(1,270.7)	0.0	50,181.3	10,675.0	(7.5)	0.0	0.0	10,667.5	202,964.5
12G	12H	12I	12J	12K	12L	12M	12N	12O	12P

Obligation.



Assessment Year 2022-2023 (Production Year 2021-2022)

Other Storage and Replenishment Accounts

DESALTER REPLENISHMENT	Beginning Balance	Water Purchases	Transfers To	Transfers From	Ending Balance
CONTROLLED OVERDRAFT AND OFFSETS					
Re-Op Offset Pre-Peace II / CDA	1,286.7		0.0	0.0	1,286.7
Re-Op Offset Peace II Expansion	75,000.0		0.0	(12,500.0)	62,500.0
Non-Ag OBMP Special Assessment	0.0		735.0	(735.0)	0.0
Non-Ag Dedication	0.0		0.0	0.0	0.0
	76,286.7		735.0	(13,235.0)	63,786.7

DEDICATED REPLENISHMENT	Beginning Balance	Water Purchases	Transfers To	Transfers From	Ending Balance
BlueTriton Brands, Inc.	0.0	0.0	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0
Chino, City Of	0.0	0.0	0.0	0.0	0.0
Cucamonga Valley Water District	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	0.0	1,677.8	(1,677.8)	0.0
Fontana Water Company	0.0	0.0	0.0	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	0.0	0.0	0.0	0.0	0.0
Jurupa Community Services District	0.0	0.0	0.0	0.0	0.0
Marygold Mutual Water Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Irrigation Company	0.0	0.0	0.0	0.0	0.0
Monte Vista Water District	0.0	0.0	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	0.3	(0.3)	0.0
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	0.0	5,598.5	(5,598.5)	0.0
Pomona, City Of	0.0	0.0	0.0	0.0	0.0
San Antonio Water Company	0.0	0.0	0.0	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	0.0	0.0	0.0	0.0
Santa Ana River Water Company	0.0	0.0	0.0	0.0	0.0
Upland, City Of	0.0	0.0	0.0	0.0	0.0
West End Consolidated Water Co	0.0	0.0	0.0	0.0	0.0
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	7,276.7	(7,276.7)	0.0
	13A	13B	13C	13D	13E

STORAGE AND RECOVERY	Beginning Balance	Storage Loss	Transfers To	Transfers From	Ending Balance
METROPOLITAN WATER DISTRICT					
Dry Year Yield / Conjunctive Use Program	22,928.8	(16.1)	0.0	(22,912.8)	0.0
	13F	13G	13H	13I	13J

Notes:
1) The DYY account balance as of June 30, 2022 is zero.



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Transaction Summary

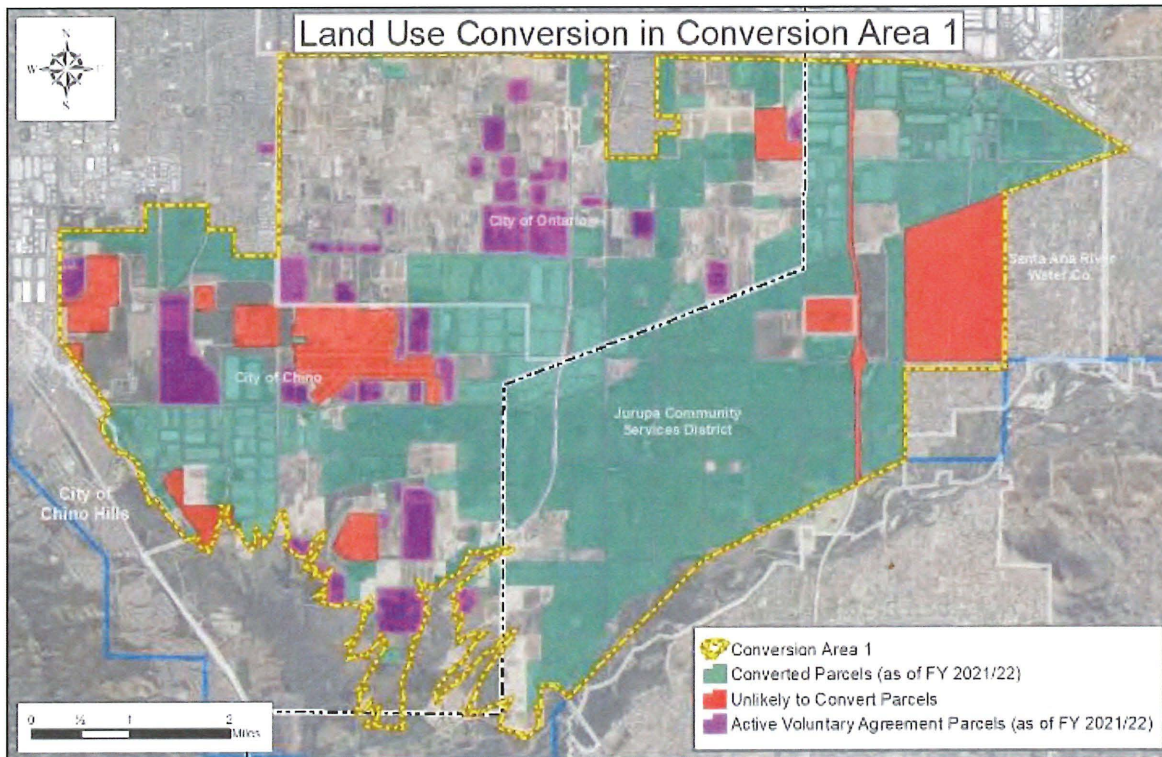
	Water Transactions				Total Water Transactions
	Assigned Rights	General Transfer	Transfers (To) / From ECO Account	Transfers (To) Desalter Replenishment	
BlueTriton Brands, Inc.	1,000.0	0.0	0.0	0.0	1,000.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	0.0	0.0	0.0	0.0	0.0
Chino, City Of	(5,500.0)	0.0	5,500.0	0.0	0.0
Cucamonga Valley Water District	(7,500.0)	6,415.9	4,116.8	0.0	3,032.7
Desalter Authority	0.0	0.0	0.0	0.0	0.0
Fontana Union Water Company	0.0	(6,415.9)	0.0	(1,677.8)	(8,093.7)
Fontana Water Company	12,504.5	0.0	0.0	0.0	12,504.5
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	712.8	0.0	0.0	0.0	712.8
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	2,000.0	0.0	0.0	0.0	2,000.0
Nicholson Family Trust	(4.5)	0.0	0.0	(0.3)	(4.8)
Norco, City Of	0.0	0.0	0.0	0.0	0.0
Ontario, City Of	0.0	5,598.5	0.0	(5,598.5)	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	(3,000.0)	0.0	3,000.0	0.0	0.0
Upland, City Of	836.6	0.0	0.0	0.0	836.6
West End Consolidated Water Co	(1,549.4)	0.0	1,416.6	0.0	(132.8)
West Valley Water District	0.0	0.0	0.0	0.0	0.0
	0.0	5,598.5	14,033.4	(7,276.7)	12,355.3
	14A	14B	14C	14D	14E

Notes:



Assessment Year 2022-2023 (Production Year 2021-2022)
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	3,598.652	7,197.3	9,258.7
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	5,831.938	11,663.9	15,247.9
Monte Vista Water District	0.0	48.150	62.6	62.6	21.510	43.0	105.6
Ontario, City Of	209.4	527.044	685.2	894.6	2,340.348	4,680.7	5,575.3
	405.6	5,897.410	7,666.6	8,072.3	12,412.782	24,825.6	32,897.8
	15A	15B	15C	15D	15E	15F	15G



Notes:



Assessment Year 2022-2023 (Production Year 2021-2022)
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	754.7	2,379.3
Chino, City Of	7.357%	662.1	9,258.7	1,441.8	11,362.7
Cucamonga Valley Water District	6.601%	594.1	598.4	1,293.7	2,486.1
Desalter Authority	0.000%	0.0	0.0	0.0	0.0
Fontana Union Water Company	11.657%	1,049.1	0.0	2,284.6	3,333.7
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	147.0	214.5
Jurupa Community Services District	3.759%	338.3	15,247.9	736.7	16,322.9
Marygold Mutual Water Company	1.195%	107.6	0.0	234.2	341.7
Monte Vista Irrigation Company	1.234%	111.1	0.0	241.8	352.9
Monte Vista Water District	8.797%	791.7	105.6	1,724.0	2,621.4
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	2.0
Norco, City Of	0.368%	33.1	0.0	72.1	105.2
Ontario, City Of	20.742%	1,866.8	5,575.3	4,065.0	11,507.1
Pomona, City Of	20.454%	1,840.9	0.0	4,008.6	5,849.5
San Antonio Water Company	2.748%	247.3	0.0	538.6	785.9
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	465.1	678.6
Upland, City Of	5.202%	468.2	0.0	1,019.5	1,487.7
West End Consolidated Water Co	1.728%	155.5	0.0	338.7	494.2
West Valley Water District	1.175%	105.8	0.0	230.3	336.0
	100%	9,000.0	32,897.8	19,598.1	61,496.0
Agricultural Pool Safe Yield	82,800.0				
Agricultural Pool Production	(21,304.0)	16A	16B	16C	16E
Safe Yield Reduction ¹	(9,000.0)				
Land Use Conversions	(32,897.8)				
Early Transfer [16D]	19,598.1				

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 2022-2023 (Production Year 2021-2022)

Cumulative Unmet Replenishment Obligation (CURO)

Remaining Replenishment Obligation:		Replenishment Rates	
	AF		
Appropriative - 100	1,751.7	2022 Rate	\$811.00
Appropriative - 15/85	17.2	2021 Rate	\$789.00
Non-Agricultural - 100	54.8		
	1,823.7		

Pool 3 Appropriative

Company	Outstanding Obligation (AF)	Fund Balance (\$)	Outstanding Obligation (\$)	AF Production and Exchanges
BlueTriton Brands, Inc.	0.0	\$0.00	\$0.00	251.6
CalMat Co. (Appropriative)	0.0	\$0.00	\$0.00	0.0
Chino Hills, City Of	0.0	\$0.00	\$0.00	2,628.9
Chino, City Of	0.0	\$0.00	\$0.00	3,059.9
Cucamonga Valley Water District	0.0	\$0.00	\$0.00	9,368.3
Desalter Authority	0.0	\$0.00	\$0.00	40,525.4
Fontana Union Water Company	0.0	\$0.00	\$0.00	0.0
Fontana Water Company	0.0	\$0.00	\$0.00	11,387.1
Fontana, City Of	0.0	\$0.00	\$0.00	0.0
Golden State Water Company	0.0	\$0.00	\$0.00	1,066.1
Jurupa Community Services District	0.0	\$0.00	\$0.00	11,601.7
Marygold Mutual Water Company	0.0	\$0.00	\$0.00	944.2
Monte Vista Irrigation Company	0.0	\$0.00	\$0.00	0.0
Monte Vista Water District	0.0	\$0.00	\$0.00	6,994.9
NCL Co, LLC	0.0	\$0.00	\$0.00	0.0
Niagara Bottling, LLC	1,751.7	\$1,386,081.40	\$34,509.18	1,684.0
Nicholson Family Trust	0.0	\$0.00	\$0.00	0.0
Norco, City Of	0.0	\$0.00	\$0.00	0.0
Ontario, City Of	0.0	\$0.00	\$0.00	14,390.0
Pomona, City Of	0.0	\$0.00	\$0.00	10,183.8
San Antonio Water Company	0.0	\$0.00	\$0.00	402.5
San Bernardino, County of (Shooting Park)	17.2	\$13,588.90	\$338.40	19.8
Santa Ana River Water Company	0.0	\$0.00	\$0.00	103.2
Upland, City Of	0.0	\$0.00	\$0.00	1,312.4
West End Consolidated Water Co	0.0	\$0.00	\$0.00	0.0
West Valley Water District	0.0	\$0.00	\$0.00	0.0
Pool 3 Appropriative Total	1,768.8	\$1,399,670.30	\$34,847.58	115,923.6
	17A	17B	17C	17D

Notes:
 1) The 2022 replenishment rate includes MWD's Full Service Untreated Tier 1 volumic cost of \$799/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	\$0.00	\$0.00
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$0.00	\$0.00
2,628.9	4.217%	\$2.14	\$0.00	XXXXXXXXXX	\$2.14
3,059.9	4.909%	\$2.49	\$0.00	XXXXXXXXXX	\$2.49
9,368.3	15.029%	\$7.63	\$0.00	XXXXXXXXXX	\$7.63
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	\$0.00
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
11,387.1	18.268%	\$9.27	\$0.00	XXXXXXXXXX	\$9.27
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$0.00	\$0.00
1,066.1	1.710%	\$0.87	\$0.00	XXXXXXXXXX	\$0.87
11,601.7	18.612%	\$9.45	\$0.00	XXXXXXXXXX	\$9.45
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$0.00	\$0.00
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
6,994.9	11.222%	\$5.70	\$0.00	XXXXXXXXXX	\$5.70
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$0.00	\$0.00
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$34,509.18	\$34,509.18
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
14,390.0	23.085%	\$11.72	\$0.00	XXXXXXXXXX	\$11.72
XXXXXXXXXX	0.000%	XXXXXXXXXX	XXXXXXXXXX	\$0.00	\$0.00
402.5	0.646%	\$0.33	\$0.00	XXXXXXXXXX	\$0.33
19.8	0.032%	\$0.02	\$287.64	XXXXXXXXXX	\$287.66
103.2	0.165%	\$0.08	\$0.00	XXXXXXXXXX	\$0.08
1,312.4	2.105%	\$1.07	\$0.00	XXXXXXXXXX	\$1.07
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
0.0	0.000%	\$0.00	\$0.00	XXXXXXXXXX	\$0.00
62,334.7	100.000%	\$50.77	\$287.64	\$34,509.18	\$34,847.59
17E	17F	17G	17H	17I	17J

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



Assessment Year 2022-2023 (Production Year 2021-2022)

Desalter Replenishment Accounting¹

Production Year	Desalter Production			Desalter (aka Kaiser) Account PIIA, 6.2 (a)(i)	Paragraph 31 Settlement Agreements Dedication ³ PIIA, 6.2(a)(ii)	"Leave Behind" Losses PIIA, 6.2(a)(iv)
	Pre-Peace II Desalter Production	Peace II Desalter Expansion Production ²	Total			
2000 / 2001	7,989.0	0.0	7,989.0	3,994.5	0.0	0.0
2001 / 2002	9,457.8	0.0	9,457.8	4,728.9	0.0	0.0
2002 / 2003	10,438.5	0.0	10,438.5	5,219.3	0.0	0.0
2003 / 2004	10,605.0	0.0	10,605.0	5,302.5	0.0	0.0
2004 / 2005	9,853.6	0.0	9,853.6	4,926.8	0.0	0.0
2005 / 2006	16,475.8	0.0	16,475.8	11,579.1	0.0	0.0
2006 / 2007	26,356.2	0.0	26,356.2	608.4	4,273.1	0.0
2007 / 2008	26,972.1	0.0	26,972.1	0.0	0.0	0.0
2008 / 2009	32,920.5	0.0	32,920.5	0.0	0.0	0.0
2009 / 2010	28,516.7	0.0	28,516.7	0.0	0.0	0.0
2010 / 2011	29,318.7	0.0	29,318.7	0.0	0.0	0.0
2011 / 2012	28,378.9	0.0	28,378.9	0.0	0.0	0.0
2012 / 2013	27,061.7	0.0	27,061.7	0.0	0.0	0.0
2013 / 2014	29,228.0	14.6	29,242.6	0.0	0.0	0.0
2014 / 2015	29,541.3	448.7	29,990.0	0.0	0.0	0.0
2015 / 2016	27,008.8	1,154.1	28,162.9	0.0	0.0	0.0
2016 / 2017	26,725.6	1,527.2	28,252.8	0.0	0.0	0.0
2017 / 2018	28,589.8	1,462.5	30,052.3	0.0	0.0	0.0
2018 / 2019	25,502.9	5,696.3	31,199.2	0.0	0.0	0.0
2019 / 2020	27,593.6	8,003.4	35,597.1	0.0	0.0	0.0
2020 / 2021	31,944.8	8,169.7	40,114.5	0.0	0.0	0.0
2021 / 2022	28,678.0	11,847.4	40,525.4	0.0	0.0	0.0
2022 / 2023	30,000.0	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
	759,157.4	118,323.8	877,481.3	36,359.6	4,273.1	0.0
	18A	18B	18C	18D	18E	18F

Notes:

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

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 d

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

Production Year 2008/2009.

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

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

replenishment. However, to the extent there is no remaining desalter replenishment obligation in any year after applying the offsets set forth in 6.2(a), it will be

production.

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

⁸ Due to the Re-Operation Schedule amendments in 2019, the Pre-Peace II Controlled Overdraft is left with a balance of 1,288,054 AF, which may be utilized

Safe Yield Contributed by Parties PIIA, 6.2(a)(v)	Desalter Replenishment			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)
	Controlled Overdraft / Re-Op, PIIA, 6.2(a)(vi)		Balance			
	Allocation to Pre-Peace II Desalters ^{4,8}	Allocation to All Desalters ⁵				
0.0	0.0	0.0	0.0	0.0	0.0	3,994.5
0.0	0.0	0.0	0.0	0.0	0.0	4,728.9
0.0	0.0	0.0	0.0	0.0	0.0	5,219.3
0.0	0.0	0.0	0.0	0.0	0.0	5,302.5
0.0	0.0	0.0	0.0	0.0	0.0	4,926.8
0.0	0.0	0.0	400,000.0	0.0	0.0	4,896.7
0.0	21,474.7	0.0	378,525.3	0.0	0.0	0.0
0.0	26,972.1	0.0	351,553.2	0.0	0.0	0.0
0.0	61,989.1	0.0	289,564.1	0.0	0.0	(29,068.6)
0.0	28,516.7	0.0	261,047.4	0.0	0.0	0.0
0.0	29,318.7	0.0	231,728.7	0.0	0.0	0.0
0.0	28,378.9	0.0	203,349.7	0.0	0.0	0.0
0.0	27,061.7	0.0	176,288.1	0.0	0.0	0.0
0.0	0.0	12,500.0	163,788.1	10,000.0	0.0	6,742.6
0.0	0.0	12,500.0	151,288.1	10,000.0	0.0	7,490.0
0.0	0.0	12,500.0	138,788.1	10,000.0	0.0	5,662.9
0.0	0.0	12,500.0	126,288.1	10,000.0	735.0	5,017.8
0.0	0.0	12,500.0	113,788.1	10,000.0	735.0	6,817.3
0.0	0.0	12,500.0	101,288.1	10,000.0	735.0	7,964.2
0.0	0.0	12,500.0	88,788.1	10,000.0	735.0	12,362.0
0.0	0.0	12,500.0	76,288.1	10,000.0	735.0	16,879.4
0.0	0.0	12,500.0	63,788.1	10,000.0	735.0	17,290.4
0.0	0.0	12,500.0	51,288.1	10,000.0	735.0	16,765.0
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	257,846.5
18G	18H	18I	18J	18K	18L	18M

ch 15, 2019 Court Order.

learned to have been dedicated as of June 30, 2007. Desalter production was being offset by Desalter Induced Recharge. Condition Subsequent 7 included an adjustment of 29,070 AF against Desalter replenishment in

been amended to be allocated to Desalter replenishment over a 17-year period, beginning in 2013/14 and ending in 2029/30. seven members of the Appropriative Pool, per PIIA 9.2(a). In the eleventh year and in each year thereafter, it is dedicated to Watermaster to further offset desalter distributed pro rata among the members of the Appropriative Pool based upon each Producer's combined total share of OSY and the previous year's actual

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

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Assessment Year 2022-2023 (Production Year 2021-2022)

Desalter Replenishment Obligation Contribution

	Percent of Operating Safe Yield	Land Use Conversions	Percent of Land Use Conversions	85% DROC Based on % OSY	15% DROC Based on % of LUC	Total DRO Contribution
BlueTriton Brands, Inc.	0.000%	0.0	0.000%	0.0	0.0	0.0
CalMat Co. (Appropriative)	0.000%	0.0	0.000%	0.0	0.0	0.0
Chino Hills, City Of	3.851%	1,278.0	3.885%	327.3	58.3	385.6
Chino, City Of	7.357%	9,258.7	28.144%	625.3	422.2	1,047.5
Cucamonga Valley Water District	6.601%	598.4	1.819%	561.1	27.3	588.4
Fontana Union Water Company	11.657%	0.0	0.000%	990.8	0.0	990.8
Fontana Water Company	0.002%	834.0	2.535%	0.2	38.0	38.2
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%	15,247.9	46.349%	319.5	695.2	1,014.8
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	0.321%	747.7	4.8	752.6
NCL Co, LLC	0.000%	0.0	0.000%	0.0	0.0	0.0
Niagara Bottling, LLC	0.000%	0.0	0.000%	0.0	0.0	0.0
Nicholson Family Trust	0.007%	0.0	0.000%	0.6	0.0	0.6
Norco, City Of	0.368%	0.0	0.000%	31.3	0.0	31.3
Ontario, City Of	20.742%	5,575.3	16.947%	1,763.1	254.2	2,017.3
Pomona, City Of	20.454%	0.0	0.000%	1,738.6	0.0	1,738.6
San Antonio Water Company	2.748%	0.0	0.000%	233.6	0.0	233.6
San Bernardino, County of (Shooting Park)	0.000%	0.0	0.000%	0.0	0.0	0.0
Santa Ana River Water Company	2.373%	0.0	0.000%	201.7	0.0	201.7
Upland, City Of	5.202%	0.0	0.000%	442.2	0.0	442.2
West End Consolidated Water Co	1.728%	0.0	0.000%	146.9	0.0	146.9
West Valley Water District	1.175%	0.0	0.000%	99.9	0.0	99.9
	100.000%	32,897.8	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 2022-2023 (Production Year 2021-2022)

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	251.6	0.0	0.0
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0
Chino Hills, City Of	1,572.5	2,693.8	(32.4)	0.0
Chino, City Of	3,004.2	6,193.0	(1,529.0)	(75.1)
Cucamonga Valley Water District	2,695.5	27,281.1	0.0	0.0
Fontana Union Water Company	4,760.0	0.0	0.0	0.0
Fontana Water Company	0.8	16,387.1	0.0	0.0
Fontana, City Of	0.0	0.0	0.0	0.0
Golden State Water Company	306.3	1,066.1	0.0	0.0
Jurupa Community Services District	1,535.0	12,094.5	0.0	(430.6)
Marygold Mutual Water Company	488.0	944.2	0.0	0.0
Monte Vista Irrigation Company	503.9	0.0	0.0	0.0
Monte Vista Water District	3,592.2	7,184.8	(56.8)	(17.6)
NCL Co, LLC	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	1,684.0	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	19,669.8	(1,954.5)	(1,370.8)
Pomona, City Of	8,352.2	10,183.8	0.0	0.0
San Antonio Water Company	1,122.1	402.5	0.0	0.0
San Bernardino, County of (Shooting Park)	0.0	19.8	0.0	0.0
Santa Ana River Water Company	969.0	0.0	0.0	0.0
Upland, City Of	2,124.2	1,473.4	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	107,529.3	(3,572.7)	(1,894.0)
	20A	20B	20C	20D

Notes:

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

POOL 3

PHYSICAL PRODUCTION			ALLOCATING THE RDRO		
Storage and Recovery Programs	Other Adjustments	Total Adjusted Physical Production	Total Production and OSY Basis (20A+20G)	Percentage (20H) / Sum(20H)	Total Remaining Desalter Replenishment Obligation
0.0	0.0	251.6	251.6	0.210%	36.3
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	2,661.4	4,233.9	3.534%	611.0
0.0	0.0	4,588.9	7,593.1	6.338%	1,095.8
(17,912.8)	0.0	9,368.3	12,063.7	10.069%	1,741.1
0.0	0.0	0.0	4,760.0	3.973%	687.0
(5,000.0)	0.0	11,387.1	11,387.9	9.505%	1,643.5
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,066.1	1,372.3	1.145%	198.1
0.0	(62.2)	11,601.7	13,136.6	10.965%	1,895.9
0.0	0.0	944.2	1,432.1	1.195%	206.7
0.0	0.0	0.0	503.9	0.421%	72.7
0.0	(58.8)	7,051.7	10,643.8	8.884%	1,536.1
0.0	0.0	0.0	0.0	0.000%	0.0
0.0	0.0	1,684.0	1,684.0	1.406%	243.0
0.0	0.0	0.0	2.9	0.002%	0.4
0.0	0.0	0.0	150.3	0.125%	21.7
0.0	0.0	16,344.5	24,814.3	20.712%	3,581.2
0.0	0.0	10,183.8	18,536.0	15.472%	2,675.1
0.0	0.0	402.5	1,524.6	1.273%	220.0
0.0	0.0	19.8	19.8	0.017%	2.9
0.0	103.2	103.2	1,072.1	0.895%	154.7
0.0	(161.0)	1,312.4	3,436.6	2.868%	496.0
0.0	0.0	0.0	705.6	0.589%	101.8
0.0	0.0	0.0	479.8	0.400%	69.2
(22,912.8)	(178.9)	78,970.8	119,804.9	100.000%	17,290.4
20E	20F	20G	20H	20I	20J

Appropriate 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 2022-2023 (Production Year 2021-2022)

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	(36.3)	(36.3)	0.0	36.3
CalMat Co. (Appropriative)	0.0	0.0	0.0	0.0	0.0
Chino Hills, City Of	(385.6)	(611.0)	(996.6)	0.0	0.0
Chino, City Of	(1,047.5)	(1,095.8)	(2,143.3)	0.0	2,143.3
Cucamonga Valley Water District	(588.4)	(1,741.1)	(2,329.4)	0.0	2,329.4
Fontana Union Water Company	(990.8)	(687.0)	(1,677.8)	1,677.8	0.0
Fontana Water Company	(38.2)	(1,643.5)	(1,681.7)	0.0	1,681.7
Fontana, City Of	0.0	0.0	0.0	0.0	0.0
Golden State Water Company	(63.8)	(198.1)	(261.8)	0.0	0.0
Jurupa Community Services District	(1,014.8)	(1,895.9)	(2,910.6)	0.0	2,910.6
Marygold Mutual Water Company	(101.6)	(206.7)	(308.3)	0.0	296.0
Monte Vista Irrigation Company	(104.9)	(72.7)	(177.6)	0.0	177.6
Monte Vista Water District	(752.6)	(1,536.1)	(2,288.7)	0.0	1,623.5
NCL Co, LLC	0.0	0.0	0.0	0.0	0.0
Niagara Bottling, LLC	0.0	(243.0)	(243.0)	0.0	0.0
Nicholson Family Trust	(0.6)	(0.4)	(1.0)	0.3	0.7
Norco, City Of	(31.3)	(21.7)	(53.0)	0.0	53.0
Ontario, City Of	(2,017.3)	(3,581.2)	(5,598.5)	5,598.5	0.0
Pomona, City Of	(1,738.6)	(2,675.1)	(4,413.7)	0.0	4,413.7
San Antonio Water Company	(233.6)	(220.0)	(453.6)	0.0	453.6
San Bernardino, County of (Shooting Park)	0.0	(2.9)	(2.9)	0.0	0.0
Santa Ana River Water Company	(201.7)	(154.7)	(356.4)	0.0	356.4
Upland, City Of	(442.2)	(496.0)	(938.1)	0.0	938.1
West End Consolidated Water Co	(146.9)	(101.8)	(248.7)	0.0	248.7
West Valley Water District	(99.9)	(69.2)	(169.1)	0.0	169.1
	(10,000.0)	(17,290.4)	(27,290.4)	7,276.7	17,831.9
	21A	21B	21C	21D	21E

Notes:

1) City of Ontario (Non-Ag) dedicated 3,681.8 AF of Carryover water, and 1,916.7 AF of Excess Carryover water, to satisfy City of Ontario's 2022/23 DRO pursuant to

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	36.3	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	996.6	0.0	0.0	996.6	0.0	0.00
0.0	0.0	0.0	0.0	2,143.3	0.0	0.00
0.0	0.0	0.0	0.0	2,329.4	0.0	0.00
0.0	0.0	0.0	0.0	1,677.8	0.0	0.00
0.0	0.0	0.0	0.0	1,681.7	0.0	0.00
0.0	0.0	0.0	0.0	0.0	0.0	0.00
0.0	261.8	0.0	0.0	261.8	0.0	0.00
0.0	0.0	0.0	0.0	2,910.6	0.0	0.00
0.0	12.3	0.0	0.0	308.3	0.0	0.00
0.0	0.0	0.0	0.0	177.6	0.0	0.00
665.2	0.0	0.0	0.0	2,288.7	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	(243.0)	197,103.01
0.0	0.0	0.0	0.0	1.0	0.0	0.00
0.0	0.0	0.0	0.0	53.0	0.0	0.00
0.0	0.0	0.0	0.0	5,598.5	0.0	0.00
0.0	0.0	0.0	0.0	4,413.7	0.0	0.00
0.0	0.0	0.0	0.0	453.6	0.0	0.00
0.0	0.0	0.0	0.0	0.0	(2.9)	2,319.46
0.0	0.0	0.0	0.0	356.4	0.0	0.00
0.0	0.0	0.0	0.0	938.1	0.0	0.00
0.0	0.0	0.0	0.0	248.7	0.0	0.00
0.0	0.0	0.0	0.0	169.1	0.0	0.00
665.2	1,270.7	0.0	0.0	27,044.5	(245.9)	199,422.47
21F	21G	21H	21I	21J	21K	21L

: to an Exhibit "G" Section 10 Form A.

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

ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
98,806.120	73,423.920	74.311%	21,484.815	21.744%	3,897.385	3.944%
99,715.646	75,398.179	75.613%	21,304.032	21.365%	3,013.435	3.022%
	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,334,108	\$2,521,025		\$712,324		\$100,758	
\$5,526,566		\$4,178,812		\$1,180,739		\$167,014
\$8,860,674	\$2,521,025	\$4,178,812	\$712,324	\$1,180,739	\$100,758	\$167,014
\$8,860,674	\$2,521,025	\$4,178,812	\$712,324	\$1,180,739	\$100,758	\$167,014
(\$35,550)		(\$26,880)		(\$7,595)		(\$1,074)
(\$181,866)		(\$137,515)		(\$38,855)		(\$5,496)
\$8,643,258	\$2,521,025	\$4,014,417	\$712,324	\$1,134,288	\$100,758	\$160,444
\$333,411	\$252,103		\$71,233		\$10,076	
\$828,985		\$626,822		\$177,111		\$25,052
\$1,162,396	\$252,103	\$626,822	\$71,233	\$177,111	\$10,076	\$25,052
(\$1,162,396)	(\$252,103)	(\$626,822)	(\$71,233)	(\$177,111)	(\$10,076)	(\$25,052)
\$8,643,258	\$2,521,025	\$4,014,417	\$712,324	\$1,134,288	\$100,758	\$160,444
Per Acre-Foot	\$33.44	\$53.24	\$33.44	\$53.24	\$33.44	\$53.24
		\$86.68		\$86.68		\$86.68
Per Acre-Foot	\$22.27	\$48.25	\$22.27	\$48.25	\$22.27	\$48.25
		\$70.52		\$70.52		\$70.52
	\$11.17	\$4.99	\$11.17	\$4.99	\$11.17	\$4.99
		\$16.16		\$16.16		\$16.16
	\$30.78	\$47.07	\$30.78	\$47.07	\$30.78	\$47.07
		\$77.85		\$77.85		\$77.85

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

may have followed.



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Transaction Detail

Standard Transactions

To:	From:	Date of Submittal	Quantity	\$ / Acre Feet	Total \$	If 85/15 Rule Applies:		
						85%	15%	WM Pays
BlueTriton Brands, Inc.	Santa Ana River Water Company Storage Account <i>\$/AF not disclosed.</i>	9/27/2021	1,000.0	0.00	0.00			
Fontana Water Company	Cucamonga Valley Water District Annual Account	4/4/2022	7,500.0	575.28	4,314,600.00	3,667,410.00	647,190.00	Fontana Water Company
	Nicholson Family Trust Annual Account	4/22/2022	4.5	607.24	2,732.58	2,322.69	409.89	Fontana Water Company
	Chino, City Of Storage Account	5/18/2022	3,047.2	639.20	1,947,758.10	1,655,594.38	292,163.71	Fontana Water Company
	Chino, City Of Storage Account	5/18/2022	1,952.8	639.20	1,248,241.90			
Golden State Water Company	Upland, City Of Annual Account	7/18/2021	140.0	573.40	80,276.00	68,234.60	12,041.40	Golden State Water Company
	West End Consolidated Water Co Annual Account <i>85/15 Rule does not apply -- method of utilizing West End shares</i>	7/18/2021	66.4	49.00	3,253.60			
	West End Consolidated Water Co Annual Account <i>85/15 Rule Does Not Apply -- Utilizing West End Shares</i>	5/26/2022	66.4	49.00	3,253.60			
	Upland, City Of Annual Account	5/27/2022	405.3	602.07	244,036.43	207,430.97	36,605.46	Golden State Water Company
	Upland, City Of Annual Account	5/27/2022	34.7	602.07	20,874.37			
Monte Vista Water District	Chino, City Of Storage Account	4/20/2022	500.0	639.20	319,600.00			
Niagara Bottling, LLC	Santa Ana River Water Company Storage Account <i>\$/AF Not Disclosed.</i>	5/9/2022	2,000.0	0.00	0.00			
Upland, City Of	West End Consolidated Water Co Storage Account <i>85/15 Rule does not apply -- method of utilizing West End shares</i>	7/18/2021	708.3	49.00	34,706.70			
	West End Consolidated Water Co Storage Account <i>85/15 Rule Does Not Apply -- Utilizing West End Shares</i>	6/2/2022	708.3	49.00	34,706.70			
				18,133.9	8,254,039.98	5,600,992.64	988,410.47	
				Total 15% Credits from all Transactions:		\$988,410.47		



Assessment Year 2022-2023 (Production Year 2021-2022)

Water Transaction Detail

Applied Recurring Transactions:

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

Notes:

- 1) The Water Transaction between City of Chino and Fontana Water Company submitted on 5/18/2022 for the amount of 5,000 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriative Pool on November 2, 2011.
- 2) The Water Transaction between City of Upland and Golden State Water Company submitted on 5/27/2022 for the amount of 440 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriative Pool on November 2, 2011.



Assessment Year 2022-2023 (Production Year 2021-2022)

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
BlueTriton Brands, Inc.	(251.6)	Santa Ana River Water Company Storage Account	9/27/2021	1,000.0	No	Yes	No	0.0
<i>\$/AF not disclosed.</i>								
Fontana Water Company	(10,551.7)	Cucamonga Valley Water District Annual Account	4/4/2022	7,500.0	Yes	Yes	No	7,500.0
		Nicholson Family Trust Annual Account	4/22/2022	4.5	Yes	Yes	No	4.5
		Chino, City Of Storage Account	5/18/2022	3,047.2	Yes	Yes	No	3,047.2
		Chino, City Of Storage Account	5/18/2022	1,952.8	Yes	Yes	No	0.0
Golden State Water Company	(545.3)	Upland, City Of Annual Account	7/18/2021	140.0	Yes	Yes	No	140.0
		West End Consolidated Water Co Annual Account	7/18/2021	66.4	Yes	Yes	Yes	0.0
<i>85/15 Rule does not apply -- method of utilizing West End shares</i>								
		West End Consolidated Water Co Annual Account	5/26/2022	66.4	Yes	Yes	Yes	0.0
<i>85/15 Rule Does Not Apply -- Utilizing West End Shares</i>								
		Upland, City Of Annual Account	5/27/2022	405.3	Yes	Yes	No	405.3
		Upland, City Of Annual Account	5/27/2022	34.7	Yes	Yes	No	0.0
Monte Vista Water District	2,441.0	Chino, City Of Storage Account	4/20/2022	500.0	Yes	Yes	No	0.0
Niagara Bottling, LLC	(1,684.0)	Santa Ana River Water Company Storage Account	5/9/2022	2,000.0	No	Yes	No	0.0
<i>\$/AF Not Disclosed.</i>								
Upland, City Of	4,423.7	West End Consolidated Water Co Storage Account	7/18/2021	708.3	Yes	Yes	Yes	0.0
<i>85/15 Rule does not apply -- method of utilizing West End shares</i>								
		West End Consolidated Water Co Storage Account	6/2/2022	708.3	Yes	Yes	Yes	0.0
<i>85/15 Rule Does Not Apply -- Utilizing West End Shares</i>								

Notes:

- 1) The Water Transaction between City of Chino and Fontana Water Company submitted on 5/18/2022 for the amount of 5,000 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriative Pool on November 2, 2011.
- 2) The Water Transaction between City of Upland and Golden State Water Company submitted on 5/27/2022 for the amount of 440 AF had been split because the amount purchased exceeds what is required to satisfy overproduction; the 85/15 Rule only applies to the portion that satisfies overproduction per the direction of the Appropriative Pool on November 2, 2011.



Assessment Year 2022-2023 (Production Year 2021-2022) Watermaster Replenishment Calculation

Cost of Replenishment Water per acre foot:

Watermaster Replenishment Cost	\$799.00
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)	\$811.00

Replenishment Obligation:	AF @ \$811.00	15%	85%	Total
Appropriative - 100	0.0			\$0.00
Appropriative - 15/85	19.8	\$2,411.10	\$13,662.92	\$16,074.02
Non-Agricultural - 100	26.1			\$21,165.48
	45.9			\$37,239.50

Company	AF Production and Exchanges	85/15 Producers	Percent of Total 85/15 Producers	15% Replenishment Assessment	15% Water Transaction Debits
BlueTriton Brands, Inc.	251.6			-	-
CalMat Co. (Appropriative)	0.0			-	-
Chino Hills, City Of	2,628.9	2,628.9	4.217%	\$101.69	\$41,685.74
Chino, City Of	3,059.9	3,059.9	4.909%	\$118.36	\$48,519.37
Cucamonga Valley Water District	9,368.3	9,368.3	15.029%	\$362.36	\$148,548.08
Desalter Authority	40,525.4			-	-
Fontana Union Water Company	0.0	0.0	0.000%	-	-
Fontana Water Company	11,387.1	11,387.1	18.268%	\$440.45	\$180,559.16
Fontana, City Of	0.0			-	-
Golden State Water Company	1,066.1	1,066.1	1.710%	\$41.24	\$16,904.15
Jurupa Community Services District	11,601.7	11,601.7	18.612%	\$448.75	\$183,962.09
Marygold Mutual Water Company	944.2			-	-
Monte Vista Irrigation Company	0.0	0.0	0.000%	-	-
Monte Vista Water District	6,994.9	6,994.9	11.222%	\$270.56	\$110,914.94
NCL Co, LLC	0.0			-	-
Niagara Bottling, LLC	1,684.0			-	-
Nicholson Family Trust	0.0	0.0	0.000%	-	-
Norco, City Of	0.0	0.0	0.000%	-	-
Ontario, City Of	14,390.0	14,390.0	23.085%	\$556.60	\$228,175.30
Pomona, City Of	10,183.8			-	-
San Antonio Water Company	402.5	402.5	0.646%	\$15.57	\$6,381.83
San Bernardino, County of (Shooting Park)	19.8	19.8	0.032%	\$0.77	\$314.28
Santa Ana River Water Company	103.2	103.2	0.165%	\$3.99	\$1,635.60
Upland, City Of	1,312.4	1,312.4	2.105%	\$50.76	\$20,809.92
West End Consolidated Water Co	0.0	0.0	0.000%	-	-
West Valley Water District	0.0	0.0	0.000%	-	-
** Fee assessment total is 15% of Appropriative 15/85 replenishment obligation	115,923.6	62,334.7	**	\$2,411.10	\$988,410.46

Transfers to
8G

Transfers to
8K

Notes: The 2022 rate includes a \$10 delivery surcharge from Three Valleys Municipal Water District.



Assessment Year 2022-2023 (Production Year 2021-2022) Readiness to Serve (RTS) Charges

Appropriative or Non-Agricultural Pool Party	FY 2016/2017 Water Purchases						
	Purchased Water in AF						AF Total
	20160623		20161216	20170418	85/15 Breakdown		
	RO	DRO	DRO	RO	AF @ 100%	AF @ 85/15	
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 fifth of ten annual RTS charges for water purchased in FY 2016/17, and fourth of ten annual RTS charges for water purchased

ALL POOLS

Total Water Purchased: 6,912.9 AF Total RTS Charge: \$39,879.13 (\$5.77/AF)

2015/16 Prod & Exch From 85/15 Producers		Year 5 RTS Charges			Purchased Water in AF		FY 2017/2018 Water Purchase		Year 4 RTS Charges			TOTAL RTS CHARGES			
		Acre-Feet	Percent	15% \$0.87	85% \$4.90	100% \$5.77	2017/2111		2016/17 Prod & Exch From 85/15 Producers	Acre-Feet	Percent		15% \$0.87	85% \$4.90	100% \$5.77
							RO	DRO							
0.0	0.000%	0.00	0.00	8,559.43	0.1	0.0	0.0	0.000%	0.00	0.00	0.52	8,559.95			
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%	0.84	0.00	0.00	0.0	0.0	2,152.0	3.002%	0.34	0.00	0.00	1.18			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	388.9	0.543%	0.06	0.00	0.00	0.06			
20,534.7	26.648%	11.12	0.00	0.00	0.0	0.0	16,562.0	23.104%	2.65	0.00	0.00	13.77			
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%	8.30	0.00	0.00	0.0	0.0	13,250.5	18.484%	2.12	0.00	0.00	10.41			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
807.4	1.048%	0.44	0.00	0.00	0.0	0.0	850.3	1.186%	0.14	0.00	0.00	0.57			
8,952.8	11.618%	4.85	0.00	0.00	0.0	0.0	11,023.2	15.377%	1.76	0.00	0.00	6.61			
0.0	0.000%	0.00	0.00	870.35	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	870.35			
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%	4.44	0.00	0.00	0.0	0.0	6,865.0	9.577%	1.10	0.00	0.00	5.54			
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	21,790.53	946.1	0.0	0.0	0.000%	0.00	0.00	5,457.60	27,248.13			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
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%	9.78	0.00	0.00	0.0	0.0	18,970.2	26.463%	3.03	0.00	0.00	12.81			
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%	0.56	0.00	0.00	0.0	0.0	537.7	0.750%	0.09	0.00	0.00	0.64			
9.4	0.012%	0.01	236.51	2.30	13.2	0.8	13.0	0.018%	0.00	64.91	4.57	308.29			
0.0	0.000%	0.00	0.00	413.52	0.0	118.7	0.0	0.000%	0.00	0.00	684.55	1,098.08			
2,600.7	3.375%	1.41	0.00	0.00	0.0	0.0	1,071.9	1.495%	0.17	0.00	0.00	1.58			
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	203.36	0.0	58.8	0.0	0.000%	0.00	0.00	338.93	542.28			
0.0	0.000%	0.00	0.00	420.39	3.0	0.0	0.0	0.000%	0.00	0.00	17.47	437.86			
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	331.54	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	331.54			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	0.35	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.35			
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	189.00	5.3	0.0	0.0	0.000%	0.00	0.00	30.36	219.36			
0.0	0.000%	0.00	0.00	0.00	0.0	0.0	0.0	0.000%	0.00	0.00	0.00	0.00			
0.0	0.000%	0.00	0.00	209.74	0.0	0.0	0.0	0.000%	0.00	0.00	0.02	209.76			
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%	41.74	236.51	32,990.50	967.7	178.2	71,684.9	100.0%	11.46	64.91	6,534.02	39,879.12			
26H	26I	26J	26K	26L	26M	26N	26O	26P	26Q	26R	26S	26T			

in FY 2017/18.



Assessment Year 2022-2023 (Production Year 2021-2022)

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



Assessment Year 2022-2023 (Production Year 2021-2022)

Assessment Package Notes

Page	Note
pg10 (c)	"Net Over Production" does not include evaporative loss. Additional water will be purchased in order to adequately cover evaporative losses. The rates are 1.5% from November through March, 4.2% from April through October.
pg11 (a)	The Assessment Package database is set up so that all water must go through the Party Annual Accounts on the way to or from ECO Storage Accounts, and through the ECO Storage Accounts on the way to or from Supplemental Storage Accounts (does not apply to water dedicated to offset the Desalter Replenishment Obligation).
pg11 (b)	Column [11C] includes transfers to the Desalter Replenishment Obligation.
pg12 (a)	The Assessment Package database is set up so that all water must go through the Party Annual Accounts on the way to or from ECO Storage Accounts, and through the ECO Storage Accounts on the way to or from Supplemental Storage Accounts (does not apply to water dedicated to offset the Desalter Replenishment Obligation).
pg12 (b)	Columns [12C], [12H], and [12M] include transfers to the Desalter Replenishment Obligation.
pg12 (c)	The first 3,000 AF of City of Fontana's recharged recycled water transfers to the City of Ontario, and all of the City of Montclair's recharged recycled water transfers to MVWD.
pg13 (a)	"Re-Operation Offset: Pre-Peace II Desalters" had an original beginning balance of 225,000.000 AF. The 29,070 AF correction required by Condition Subsequent 7 is included. (See Page 18.1)
pg13 (b)	"Re-Operation Offset: Peace II Expansion" had an original beginning balance of 175,000.000 AF. It will now be allocated to Desalter replenishment over a 17-year period, beginning in 2013/14 and ending in 2029/30, according to a schedule. (See Page 18.1)
pg13 (c)	There is no loss assessed on the native Basin water allocated to offset Desalter production as a result of Basin Reoperation as approved in the Peace II Agreement.
pg13 (d)	"Non-Ag Dedication" was used in a prior Assessment Package to indicate the Paragraph 31 Settlement Agreements Dedication.
pg13 (e)	The "Non-Ag" OBMP Special Assessment", also referred to as the "10% Haircut", will indicate the movement of water when it is being utilized to further offset the Desalter Replenishment Obligation. See [18L] on Page 18.1.
pg13 (f)	Columns [13C] and [13D] under "Dedicated Replenishment" include transfers of water from an Annual Account to DRO 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.



Assessment Year 2022-2023 (Production Year 2021-2022)

Assessment Package Notes

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



Assessment Year 2022-2023 (Production Year 2021-2022)

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 Exhibi
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 2022-2023 (Production Year 2021-2022)

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 2022-2023 (Production Year 2021-2022)

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 2022-2023 (Production Year 2021-2022)

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 DY
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 2022-2023 (Production Year 2021-2022)

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 2022-2023 (Production Year 2021-2022)

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 2022-2023 (Production Year 2021-2022)

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



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 2022-2023 (Production Year 2021-2022)

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] + [2
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.
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.



Assessment Year 2022-2023 (Production Year 2021-2022)

Assessment Package References and Definitions

Column	Title Description
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
22-23	30.02	86.68	86.68	811.00

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 2021-22

	FY 20-21		FY 21-22		Amended vs. Amended
	Approved Budget	Amended Budget	Approved Budget	Amended Budget	
4000 Mutual Agency Revenue	\$ 176,203	\$ 176,203	\$ 177,430	\$ 177,430	\$ 1,227
4110 Appropriative Pool Assessments	8,378,995	8,798,719	6,758,475	7,222,032	(1,576,687)
4120 Non-Agricultural Pool Assessments	321,945	369,220	234,183	274,845	(94,375)
4730 Prorated Interest Income	130,813	130,813	106,125	106,125	(24,688)
4900 Miscellaneous Income	-	-	-	-	-
Total Income	9,007,955	9,474,955	7,276,213	7,780,432	(1,694,523)
Administrative Expenses					
6010 Salary Costs	1,198,051	1,198,051	1,208,557	1,208,557	10,506
6020 Office Building Expense	121,072	121,072	223,929	223,929	102,857
6030 Office Supplies & Equip.	134,550	134,550	36,350	36,350	(98,200)
6040 Postage & Printing Costs	34,446	34,446	37,460	37,460	3,014
6050 Information Services	171,484	171,484	173,398	173,398	1,914
6060 WM Special Contract Services	45,100	45,100	56,545	56,545	11,445
6070 Watermaster Legal Services	201,065	201,065	326,975	326,975	125,910
6080 Insurance Expense	45,342	45,342	46,797	46,797	1,455
6110 Dues and Subscriptions	37,003	37,003	38,815	38,815	1,812
6150 Field Supplies & Equipment	2,750	2,750	2,750	2,750	-
6170 Travel & Transportation	24,170	24,170	24,170	24,170	-
6190 Conferences & Seminars	38,800	38,800	40,800	40,800	2,000
6200 Advisory Committee Expenses	50,983	50,983	55,336	55,336	4,353
6300 Watermaster Board Expenses	186,455	186,455	190,149	190,149	3,694
8300 Appropriative Pool Administration	201,218	201,218	76,974	76,974	(124,244)
8400 Agricultural Pool Administration	473,910	673,910	69,411	69,411	(604,499)
8500 Non-Agricultural Pool Administration	133,946	133,946	57,746	57,746	(76,200)
9400 Depreciation Expense	-	-	-	-	-
9500 Allocated G&A Expenditures	(463,775)	(463,775)	(465,442)	(465,442)	(1,667)
Total Administrative Expenses	2,636,570	2,836,570	2,200,720	2,200,720	(635,850)
General OBMP Expenditures					
6900 Optimum Basin Mgmt Program	1,636,905	1,903,905	1,272,796	1,272,796	(631,109)
6950 Cooperative Efforts	-	-	-	-	-
9501 Allocated G&A Expenditures	130,257	130,257	167,241	167,241	36,984
Total General OBMP Expenses	1,767,162	2,034,162	1,440,037	1,440,037	(594,125)
OBMP Implementation Projects					
7101 Production Monitoring	88,893	88,893	102,740	102,740	13,847
7102 In-Line Meter Installation/Maintenance	14,545	14,545	16,567	16,567	2,022
7103 Groundwater Quality Monitoring	331,618	331,618	352,035	352,035	20,417
7104 Groundwater Level Monitoring	290,805	290,805	303,753	303,753	12,948
7105 Recharge Basin Water Quality Monitoring	-	-	-	-	-
7107 Ground Level Monitoring	235,206	235,206	258,038	258,038	22,832
7108 Hydraulic Control Monitoring Program	84,990	84,990	83,379	83,379	(1,611)
7109 Recharge & Well Monitoring Program	32,512	32,512	33,208	33,208	696
7110 Agriculture Production and Estimation	23,060	23,060	14,228	14,228	(8,832)
7111 Implementation of Data Collection and Management	19,696	19,696	20,158	20,158	462
7200 OBMP Pgm Element 2 - Comp Recharge	1,903,173	1,903,173	1,245,772	1,245,772	(657,401)
7300 OBMP Pgm Element 3 & 5 - Water Supply Plan - Desalter	46,474	46,474	47,793	47,793	1,319
7400 OBMP Pgm Element 4 - Mgmt Zone Strategies	391,637	391,637	153,612	300,643	(90,994)
7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	205,983	205,983	151,389	223,389	17,406
7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	67,117	67,117	25,055	396,747	329,630
7700 Inactive Well Protection Program	500	500	500	500	-
7690 Recharge Improvement Debt Projects	534,496	534,496	529,029	529,029	(5,467)
9502 Allocated G&A Expenditures	333,518	333,518	298,200	298,200	(35,318)
Total OBMP Implementation Projects	4,604,223	4,604,223	3,635,456	4,226,179	(378,044)
Total Expenses	9,007,955	9,474,955	7,276,213	7,866,936	(1,608,019)
Net Ordinary Income	-	-	-	(86,504)	(86,504)
9900 To / (From) Reserves	-	-	-	(86,504)	(86,504)
Net Other Income	-	-	-	86,504	86,504
Net Income	\$ -	\$ -	\$ -	\$ -	\$ -

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Chino Basin Watermaster

Annual Financial Report

For the Fiscal Years Ended June 30, 2022 and 2021

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>
Agricultural	Pete Hall	Member
Agricultural	Jeff Pierson	Vice-Chair
Non-Agricultural	Robert Bowcock	Member
Appropriative	James Curatalo	Chair
Appropriative	Scott Burton	Member
Appropriative	Betty Folson	Member
Municipal	Steve Elie	Member
Municipal	Mike Gardner	Member
Municipal	Bob G. Kuhn	Secretary/Treasurer

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

**Chino Basin Watermaster
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, 2022 and 2021

**Chino Basin Watermaster
Annual Financial Report
For the Fiscal Years Ended June 30, 2022 and 2021**

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Introductory Section



October 27, 2022

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, 2022 and 2021, 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 eleven regular, full-time employees. Each of the Watermaster's three Pools, the Advisory Committee, and the Board meet monthly.

Watermaster Mission and Services

Chino Basin Watermaster's mission is "To manage the Chino Groundwater Basin in the most beneficial manner and to equitably administer and enforce the provisions of the Chino Basin Watermaster Judgment", Case No. RCVRS 51010 (formerly Case No. SCV 164327). The Watermaster provides the Chino Groundwater Basin service area with services which primarily include: accounting for water appropriations and components of acre footage of stored water by agency, purchase of replenishment water, groundwater monitoring and implementation of special projects. The Watermaster is progressively and actively implementing the Basin's Optimum Basin Management Program 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



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Independent Auditor's Report

Chino Basin Watermaster Board
Rancho Cucamonga, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the Chino Basin Watermaster (Watermaster) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Watermaster's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Watermaster, as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibility of Management for the Financial Statements

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

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

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audits of the Financial Statements

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

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

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

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

Emphasis-of-Matter

Adjustments of Net Position

As discussed in Note 10 of the financial statements, as of and for the year ended 2022, adjustments were recognized for the Watermaster's lessee agreements. The Watermaster has recorded right-to-use assets, a lease payable liability, reclassified a portion of its lease expense to interest expense, and has recorded a prior period adjustment to restate net position as of July 1, 2020 and 2021. Our opinion is not modified with respect to this matter.

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.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 8 through 12 and the required supplementary information on pages 46 through 48 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Watermaster's basic financial statements. The combining schedules of revenue, expenses, and changes in net position on pages 49 and 50, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

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

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, on our consideration of the Watermaster's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Watermaster's internal control over financial reporting and compliance. This report can be found on pages 51 and 52.

Fedak & Brown LLP

Fedak & Brown LLP

Cypress, California
October 27, 2022

Chino Basin Watermaster
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2022 and 2021

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, 2022 and 2021. 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 2022, the Watermaster's net position increased by 18.50% or \$1,665,936 to \$10,669,923 as a result of ongoing operations. In 2022, net position was restated due to the implementation of *GASB Statement No. 87*. Please see Note 10 for further discussion. In 2021, the Watermaster's net position increased by 12.23% or \$980,999 to \$9,003,987 as a result of ongoing operations. In 2021, net position was restated its account balance and related transactions for compensated absences. Please see Note 10 for further discussion.
- In 2022, the Watermaster's operating revenues increased by 0.62% or \$68,127 to \$11,039,740. The Watermaster's operating revenues increased by 3.49% or \$370,432 to \$10,971,613 in 2021.
- In 2022, the Watermaster's non-operating revenues decreased by 100.00% or \$7,700 to \$0. The Watermaster's non-operating revenues decreased by 96.47% or \$210,225 to \$7,700 in 2021.
- In 2022, the Watermaster's operating expenses decreased by 9.96% or \$958,099 to \$8,663,881. The Watermaster's operating expenses decreased by 9.27% or \$982,826 to \$9,621,980 in 2021.
- In 2022, the Watermaster's non-operating expenses increased 129.75% or \$321,099 to \$568,566. The Watermaster's non-operating expenses decreased 28.21% or \$97,229 to \$247,467 in 2021.

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, 2022 and 2021

Financial Analysis of the Watermaster, continued

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

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 17 through 45.

Statements of Net Position

	Condensed Statements of Net Position				
	2022	As Restated 2021	Change	As Restated 2020	Change
Assets:					
Current assets	\$ 13,281,715	11,455,581	1,826,134	10,250,006	1,205,575
Capital assets, net	323,330	377,248	(53,918)	447,409	(70,161)
Total assets	<u>13,605,045</u>	<u>11,832,829</u>	<u>1,772,216</u>	<u>10,697,415</u>	<u>1,135,414</u>
Deferred outflows of resources	<u>431,688</u>	<u>471,937</u>	<u>(40,249)</u>	<u>384,196</u>	<u>87,741</u>
Liabilities:					
Current liabilities	1,018,738	931,421	87,317	880,971	50,450
Non-current liabilities	1,669,164	2,333,374	(664,210)	2,153,090	180,284
Total liabilities	<u>2,687,902</u>	<u>3,264,795</u>	<u>(576,893)</u>	<u>3,034,061</u>	<u>230,734</u>
Deferred inflows of resources	<u>678,908</u>	<u>35,984</u>	<u>642,924</u>	<u>9,861</u>	<u>26,123</u>
Net position:					
Net investment in capital assets	323,330	377,248	(53,918)	447,409	(70,161)
Restricted	-	845	(845)	845	-
Unrestricted	10,346,593	8,625,894	1,720,699	7,574,734	1,051,160
Total net position	<u>\$ 10,669,923</u>	<u>9,003,987</u>	<u>1,665,936</u>	<u>8,022,988</u>	<u>980,999</u>

As noted earlier, net position may serve over time as a useful indicator of an organization's financial position. In the case of the Watermaster, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$10,669,923 and \$9,003,987 as of June 30, 2022 and 2021, respectively.

Compared to prior year, net position of the Watermaster increased 18.50% or \$1,665,936. 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, 2022 and 2021

Statements of Net Position, continued

A portion of the Watermaster's net position, 3.03% or 4.19% as of June 30, 2022 and 2021, 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 2022 and 2021, the Watermaster reflected a positive balance in its unrestricted net position of \$10,346,593 and \$8,625,894, respectively, that may be utilized in future years. See note 11 for further discussion.

Statements of Revenues, Expenses, and Changes in Net Position

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

	2022	As Restated 2021	Change	As Restated 2020	Change
Revenues:					
Operating revenues	\$ 11,039,740	10,971,613	68,127	10,601,181	370,432
Non-operating revenues	-	7,700	(7,700)	217,925	(210,225)
Total revenues	<u>11,039,740</u>	<u>10,979,313</u>	<u>60,427</u>	<u>10,819,106</u>	<u>160,207</u>
Expenses:					
Operating expense	8,663,881	9,621,980	(958,099)	10,604,806	(982,826)
Depreciation	141,357	128,867	12,490	122,563	6,304
Non-operating expense	568,566	247,467	321,099	344,696	(97,229)
Total expenses	<u>9,373,804</u>	<u>9,998,314</u>	<u>(624,510)</u>	<u>11,072,065</u>	<u>(1,073,751)</u>
Changes in net position	1,665,936	980,999	684,937	(252,959)	1,233,958
Net position, beginning of period, as restated	<u>9,003,987</u>	<u>8,022,988</u>	<u>980,999</u>	<u>8,275,947</u>	<u>(252,959)</u>
Net position, end of period, as restated	<u>\$ 10,669,923</u>	<u>9,003,987</u>	<u>1,665,936</u>	<u>8,022,988</u>	<u>980,999</u>

The statements of revenues, expenses, and changes of net position show how the Watermaster's net position changed during the fiscal years. In the case of the Watermaster, net position increased by 18.50% or \$1,665,936 to \$10,669,923 as a result of ongoing operations for the year ended June 30, 2022; and net position increased by 12.23% or \$980,999 to \$9,003,987 as a result of ongoing operations for the year ended June 30, 2021.

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

In 2022, the Watermaster's total revenues increased 0.55% or \$60,427 to \$11,039,740. The Watermaster's operating revenues increased 0.62% or \$68,127 to \$11,039,740, due primarily to an increase of \$198,139 in replenishment water revenue, offset by a decrease of \$132,842 in administrative assessments. The Watermaster's non-operating revenues decreased by 100.00% or \$7,700 to \$0, due to a decrease in investment earnings, net of a year-end fair value adjustment for LAIF in the amount \$143,940.

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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, 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.

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

In 2021, the Watermaster's total expenses decreased 9.70% or \$1,073,751 to \$9,998,314. The Watermaster's operating expenses decreased by 9.27% or \$982,826 to \$9,621,980, due primarily to decreases of \$608,580 in groundwater replenishment and other water purchases, \$244,537 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 28.21% or \$97,229 to \$247,467, primarily due to decreases of \$95,844 in reserve distribution expense as compared to the prior year.

Capital Asset Administration

At the end of fiscal years 2022 and 2021, the Watermaster's investment in capital assets amounted to \$323,330 and \$377,248 (net of accumulated depreciation and amortization), respectively. This investment in capital assets includes leasehold improvements, office equipment, vehicles, leased building, and leased equipment. The capital assets of the Watermaster are more fully analyzed in note 3 to the basic financial statements.

Changes in capital assets in 2022 were as follows:

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

Chino Basin Watermaster
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2022 and 2021

Capital Asset Administration, continued

Changes in capital assets in 2021 were as follows:

	<u>As Restated Balance 2020</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>As Restated Balance 2021</u>
Capital assets:				
Depreciable assets	\$ 796,588	58,706	(98,932)	756,362
Accumulated depreciation	<u>(349,179)</u>	<u>(128,867)</u>	<u>98,932</u>	<u>(379,114)</u>
Total capital assets	<u>\$ 447,409</u>	<u>(70,161)</u>	<u>-</u>	<u>377,248</u>

Conditions Affecting Current Financial Position

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

Requests for Information

This financial report is designed to provide the Watermaster's present users, including funding sources, customers, stakeholders, and other interested parties with a general overview of the Watermaster's finances and to demonstrate Watermaster's accountability with an overview of Watermaster's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the Watermaster's 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, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
Current assets:		
Cash and cash equivalents (note 2)	\$ 11,742,546	10,842,000
Cash and cash equivalents – restricted (note 2)	-	845
Accounts receivable	1,489,462	563,815
Accrued interest receivable	22,493	8,969
Prepaid expenses and other current assets	27,214	39,952
Total current assets	<u>13,281,715</u>	<u>11,455,581</u>
Non-current assets:		
Capital assets, net (note 3)	<u>323,330</u>	<u>377,248</u>
Total non-current assets	<u>323,330</u>	<u>377,248</u>
Total assets	<u>13,605,045</u>	<u>11,832,829</u>
Deferred outflows of resources:		
Deferred OPEB outflows (note 6)	27,713	69,534
Deferred pension outflows (note 7)	403,975	402,403
Total deferred outflows of resources	<u>431,688</u>	<u>471,937</u>
Current liabilities:		
Accounts payable and accrued expenses	773,061	670,034
Accrued salaries and benefits	24,988	64,443
Long-term liabilities – due within one year:		
Compensated absences (note 4)	109,610	94,114
Leases payable (note 5)	111,079	102,830
Total current liabilities	<u>1,018,738</u>	<u>931,421</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 4)	203,561	174,782
Leases payable (note 5)	51,809	162,888
Net OPEB liability (note 6)	327,097	316,979
Net pension liability (note 7)	776,209	1,431,357
Employee compensation plan (note 8)	310,488	247,368
Total non-current liabilities	<u>1,669,164</u>	<u>2,333,374</u>
Total liabilities	<u>2,687,902</u>	<u>3,264,795</u>
Deferred inflows of resources:		
Deferred OPEB inflows (note 6)	1,316	25,775
Deferred pension inflows (note 7)	677,592	10,209
Total deferred inflows of resources	<u>678,908</u>	<u>35,984</u>
Net position: (note 11)		
Net investment in capital assets	323,330	377,248
Restricted	-	845
Unrestricted	10,346,593	8,625,894
Total net position	<u>\$ 10,669,923</u>	<u>9,003,987</u>

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, 2022 and 2021

	<u>2022</u>	<u>As Restated 2021</u>
Operating revenues:		
Administrative assessments	\$ 9,168,121	9,302,963
Replenishment water revenue	1,693,689	1,495,550
Other revenue	<u>177,930</u>	<u>173,100</u>
Total operating revenue	<u>11,039,740</u>	<u>10,971,613</u>
Operating expenses:		
Groundwater replenishment and other water purchases	35,030	1,511,362
Optimum basin management plan	5,346,729	4,491,480
Watermaster administration	2,436,714	2,474,229
Pool, advisory, and board administration	<u>845,408</u>	<u>1,144,909</u>
Total operating expense	<u>8,663,881</u>	<u>9,621,980</u>
Operating income before depreciation	2,375,859	1,349,633
Depreciation expense	<u>(141,357)</u>	<u>(128,867)</u>
Operating income	<u>2,234,502</u>	<u>1,220,766</u>
Non-operating revenue (expense):		
Reserve distribution	(462,713)	(239,830)
Interest expense	(5,263)	(7,637)
Investment (expense) earnings, net of fair value	<u>(100,590)</u>	<u>7,700</u>
Total non-operating expense, net	<u>(568,566)</u>	<u>(239,767)</u>
Changes in net position	1,665,936	980,999
Net position, beginning of period - as restated (note 10)	<u>9,003,987</u>	<u>8,022,988</u>
Net position, end of period	<u>\$ 10,669,923</u>	<u>9,003,987</u>

See accompanying notes to the basic financial statements

Chino Basin Watermaster
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>As Restated 2021</u>
Cash flows from operating activities:		
Cash received from stakeholders	\$ 10,114,093	10,611,936
Cash paid to employees for salaries and wages	(1,398,422)	(1,373,675)
Cash paid to vendors and suppliers for materials and services	<u>(7,043,611)</u>	<u>(7,631,103)</u>
Net cash provided by operating activities	<u>1,672,060</u>	<u>1,607,158</u>
Cash flows from non-capital financing activities:		
Payments for non-operating expenses	<u>(462,713)</u>	<u>(239,830)</u>
Net cash used in non-capital financing activities	<u>(462,713)</u>	<u>(239,830)</u>
Cash flows from capital financing activities:		
Acquisition of capital assets	(87,439)	(58,706)
Principal paid on capital lease payables	(102,830)	(96,322)
Interest paid on capital lease payables	<u>(5,263)</u>	<u>(7,637)</u>
Net cash used in capital financing activities	<u>(195,532)</u>	<u>(162,665)</u>
Cash flows from investing activities:		
Investment earnings received	<u>(114,114)</u>	<u>34,894</u>
Net cash (used in) provided by investing activities	<u>(114,114)</u>	<u>34,894</u>
Net increase in cash and cash equivalents	899,701	1,239,557
Cash and cash equivalents, beginning of year	<u>10,842,845</u>	<u>9,603,288</u>
Cash and cash equivalents, end of year	<u>\$ 11,742,546</u>	<u>10,842,845</u>
Reconciliation of cash and cash equivalents to statements of net position:		
Cash and cash equivalents	\$ 11,742,546	10,842,000
Cash and cash equivalents - restricted	<u>-</u>	<u>845</u>
Total cash and cash equivalents	<u>\$ 11,742,546</u>	<u>10,842,845</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, 2022 and 2021

	2022	As Restated 2021
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 2,234,502	1,220,766
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	141,357	128,867
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:		
(Increase) decrease in assets and deferred outflows of resources:		
Accounts receivable	(925,647)	(359,677)
Prepaid expenses and other current assets	12,738	366,465
Deferred outflows of resources	40,249	(87,741)
Increase (decrease) in liabilities and deferred inflows of resources:		
Accounts payable and accrued expense	103,027	27,871
Accrued salaries and benefits	(39,455)	8,804
Compensated absences	44,275	20,763
Total OPEB liability	10,118	62,194
Net pension liability	(655,148)	122,699
Employee compensation plan	63,120	84,725
Deferred inflows of resources	642,924	11,422
Total adjustments	(562,442)	386,392
Net cash provided by operating activities	\$ 1,672,060	1,607,158

See accompanying notes to the basic financial statements

**Chino Basin Watermaster
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2022 and 2021**

(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 2021-2022 expenses are based on the 2020-2021 production volume.

<u>Production volume</u>	<u>Fiscal Year 2022</u>		<u>Fiscal Year 2021</u>	
	<u>Acre Feet</u>	<u>Percentage</u>	<u>Acre Feet</u>	<u>Percentage</u>
Appropriative Pool	75,398	75.61%	73,424	74.31%
Agricultural Pool	21,304	21.36%	21,485	21.74%
Non-agricultural Pool	3,014	3.02%	3,897	3.94%
Total production volume	<u>99,716</u>	<u>100.00%</u>	<u>98,806</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, 2022 and 2021

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

B. Basis of Accounting and Measurement Focus

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

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

C. Financial Reporting

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

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

In 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.

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

C. Financial Reporting, continued

Governmental Accounting Standards Board Statement No. 89

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.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of Annual Comprehensive Financial Report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for Annual Comprehensive Financial Report sounds like a profoundly objectionable racial slur. This Statement’s introduction of the new term is founded on a commitment to promoting inclusiveness.

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

1. Use of Estimates

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

2. Cash and Cash Equivalents

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

3. Investments

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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

3. Investments, continued

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

4. Accounts Receivable and Allowance for Uncollectible Accounts

The Watermaster extends credit to customers in the normal course of operations. Management has determined that all amounts are considered collectable. As a result, the Watermaster has not recorded an allowance for doubtful accounts as of June 30, 2022 and 2021, respectively.

5. Prepaid Expenses

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

6. Capital Assets

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

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

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

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

7. Deferred Outflows of Resources

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

Post-Employment Benefits Other Than Pensions (OPEB)

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(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

Pensions

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

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.

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, 2020 and 2019
- Measurement Dates: June 30, 2021 and 2020
- Measurement Periods: July 1, 2020 to June 30, 2021 and July 1, 2019 to June 30, 2020

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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

11. Deferred Inflows of Resources

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

Post-Employment Benefits Other Than Pensions (OPEB)

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

Pensions

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

12. Water Production Assessments

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

13. Budgetary Policies

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

14. Net Position

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(2) Cash and Investments

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

	2022	2021
Cash and investments	\$ 11,742,546	10,842,000
Cash and investments – restricted	-	845
Total cash and investments	\$ 11,742,546	10,842,845

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

	2022	2021
Cash on hand	\$ 500	500
Deposits held in trust with County of San Bernardino	-	845
Deposits with financial institutions	769,406	846,571
Local Agency Investment Fund (LAIF)	10,972,640	9,994,929
Total cash and investments	\$ 11,742,546	10,842,845

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

	2022	2021
Deposits held with the California Local Agency Investment Fund (LAIF)	311 days	291 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, 2022 and 2021

(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, 2022 and 2021, 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, 2022 and 2021.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(3) Capital Assets

Changes in capital assets for 2022 were as follows:

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(3) Capital Assets, continued

Changes in capital assets for 2021 were as follows:

	<u>As Restated Balance 2020</u>	<u>Additions</u>	<u>Disposals/ Transfers</u>	<u>As Restated Balance 2021</u>
Depreciable and leased 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
Leased building	355,479	-	-	355,479
Leased equipment	105,948	-	-	105,948
Total depreciable and leased assets	<u>796,588</u>	<u>58,706</u>	<u>(98,932)</u>	<u>756,362</u>
Accumulated depreciation and amortization:				
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)
Leased building	(85,315)	(85,315)	-	(170,630)
Leased equipment	(17,181)	(17,181)	-	(34,362)
Total accumulated depreciation and amortization	<u>(349,179)</u>	<u>(128,867)</u>	<u>98,932</u>	<u>(379,114)</u>
Total capital assets, net	<u>\$ 447,409</u>			<u>377,248</u>

(4) Compensated Absences

Changes to compensated absences for 2022 were as follows:

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

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, 2022 and 2021

(5) Leases Payable

The change in leases payable for 2022 was as follows:

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

The change in leases payable for 2021 was as follows:

	As Restated Balance 2020	Additions	Payments	As Restated Balance 2021	Current Portion	Long Term Portion
Leases payable:						
Cucamonga Valley Water District – Office Building	278,011	-	(80,408)	197,603	86,131	111,472
Advanced Office – Ricoh Copiers	84,029	-	(15,914)	68,115	16,699	51,416
Total leases payable	<u>362,040</u>	<u>-</u>	<u>(96,322)</u>	<u>265,718</u>	<u>102,830</u>	<u>162,888</u>

Cucamonga Valley Water District – Office Building

In September 2003, the Watermaster entered into an agreement with Cucamonga Valley Water District to rent office building space for the purpose of providing an administrative headquarters location for the Watermaster. Terms of the agreement commenced on September 1, 2003 with an initial 10 year term with automatic extension for 3 periods of 5 years through August 30, 2023. Terms of the agreement include base rent is due monthly at \$4,900 per month due on the 1st of each month. Base rent is adjusted annually based on the Consumer Price Index for Riverside and San Bernardino County. As of June 30, 2022 and 2021, rental payments amounted to \$89,941 and \$86,203, respectively.

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

Annual lease payments are as follows:

Year	Principal	Interest	Total
2023	\$ 95,084	1,651	96,735
2024	16,388	49	16,437
Total	111,472	1,700	113,172
Current	(95,084)		
Long-term	\$ 16,388		

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(5) Leases Payable, continued

Advanced Office – Ricoh Copiers

In October 2019, the Watermaster entered into an agreement with Advanced Office for the purpose of acquiring two Ricoh copy machines. Terms of the agreement commenced in July 2019 and matures in August 2025. As of June 30, 2022 and 2021, rental payments amounted to \$18,152 and \$17,756, respectively.

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

Annual lease payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 15,995	1,127	17,122
2024	16,120	674	16,794
2025	16,511	282	16,793
2026	<u>2,790</u>	<u>8</u>	<u>2,798</u>
Total	51,416	<u>2,091</u>	<u>53,507</u>
Current	<u>(15,995)</u>		
Long-term	<u>\$ 35,421</u>		

(6) Other Post-Employment Benefits Payable

Plan Description

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

Benefits Provided

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(6) Other Post-Employment Benefits Payable, continued

Employee Covered by Benefit Terms

As of June 30, 2022 and 2021, the following employees were covered by the benefit terms:

	2022	2021
Active employees	10	9
Inactive employees or beneficiaries currently receiving benefit payments	2	5
Total plan membership	12	14

Total OPEB Liability

The Watermaster's total OPEB liability of \$327,097 and \$316,979 was measured as of December 31, 2021 and 2020, respectively, and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2022 and 2021, actuarial valuation, which was measured at December 31, 2021 and 2020, respectively, was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation dates	December 31, 2021 and January 1, 2020
Measurement dates	December 31, 2021 and December 31, 2020
Actuarial cost method	Entry Age Normal cost method in accordance with the requirements of GASB Statement No. 75
Inflation	2022: 2.50% per annum 2021: 2.75% per annum
Salary increases	2022: 2.75% per annum, in aggregate 2021: 3.00% per annum, in aggregate
Discount rate	2.06% and 2.66% as of June 30, 2022 and 2021, respectively; the discount rate is based on the resulting rate using the average of 3-20 year municipal rate indices: S&P Municipal Bond 20-Year High Grade Rate Index, Bond Go 20 - Municipal Bond Index, Fidelity 20-year Go Municipal Bond Index
Healthcare cost trend rates	2022: 6.50% decreasing to an ultimate rate of 4.50%. 2021: 6.25% decreasing to an ultimate rate of 4.50%.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(6) Other Post-Employment Benefits Payable, continued

Changes in the Total OPEB Liability

	Total OPEB Liability 2022	Total OPEB Liability 2021
Balance at beginning of year	\$ 316,979	254,785
Changes during the year:		
Service cost	23,695	23,005
Interest	6,925	9,009
Experience (gains)/losses	24,211	(26,687)
Changes in assumptions	(40,381)	59,799
Benefit payments	(4,332)	(2,932)
Net change	10,118	62,194
Balance at end of year	\$ 327,097	316,979

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

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

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 or 1-percentage-point higher than the current discount rate:

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

	1% Decrease	Current	1% Increase
	5.50% HMO/ PPO decreasing to 3.50%	6.50% HMO/ PPO decreasing to 4.50%	7.50% HMO/ PPO decreasing to 5.50%
	HMO/PPO	HMO/PPO	HMO/PPO
Net OPEB liability \$	274,662	327,097	395,569

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:

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

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

For the fiscal years ended June 30, 2022 and 2021, the Watermaster recognized OPEB expense of \$31,812 and \$32,352, respectively. As of June 30, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Description	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 23,381	-	66,602	-
Difference between actual and expected experience	-	(1,316)	-	(25,775)
Contributions subsequent to measurement date	4,332	-	2,932	-
Total	\$ 27,713	(1,316)	69,534	(25,775)

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(6) Other Post-Employment Benefits Payable, continued

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

At June 30, 2022, there were amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB which are required to be recognized in OPEB expense over future periods. OPEB related amounts will be recognized as OPEB expense as follows:

<u>Fiscal Year</u> <u>Ending</u> <u>June 30</u>	<u>Deferred</u> <u>Outflows of</u> <u>Resources</u>
2023	2,594
2024	2,591
2025	559
2026	3,069
2027	3,069
Thereafter	10,183

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

See page 46 for the Required Supplementary Schedule.

(7) Defined Benefit Pension Plan

Plan Description

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

Benefits Provided

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(7) Defined Benefit Pension Plan, continued

Benefits provided, continued

The Watermaster participates in the Plan's miscellaneous risk pool. The provisions and benefits for the Plan's miscellaneous risk pool in effect at June 30, 2022 and 2021, are summarized as follows:

	Miscellaneous Plan	
	Classic	PEPRA
Hire date	Prior to January 1, 2013	On or after January 1, 2013
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	7.96%	6.75%
Required employer contribution rates	12.20%	7.59%

Contributions

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

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

	Miscellaneous	
	2022	2021
Contributions – employer	\$ 258,881	230,502

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:

	Proportionate Share of Pension Liability	
	2022	2021
Miscellaneous Plan	\$ 776,209	1,431,357

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, 2021 and 2020 (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, 2020 and 2019 (the valuation dates), rolled forward to June 30, 2021 and 2020, using standard update procedures.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(7) 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, 2021 was as follows:

	Miscellaneous
Proportion – June 30, 2021	0.01316%
Increase in proportion	0.00120%
Proportion – June 30, 2022	0.01436%

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%

Deferred Pension Outflows (Inflows) of Resources

For the fiscal years ended June 30, 2022 and 2021, the Watermaster recognized pension expense of \$269,544 and \$76,222, respectively.

As of June 30, 2022 and 2021, the Watermaster reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 258,881	-	230,502	-
Net differences between actual and expected experience	87,044	-	73,762	-
Net changes in assumptions	-	-	-	(10,209)
Net differences between projected and actual earnings on plan investments	-	(677,592)	42,521	-
Net differences between actual contribution and proportionate share of contribution	10,051	-	3,483	-
Net adjustments due to the change in proportion of net pension liability	47,999	-	52,135	-
Total	\$ 403,975	(677,592)	402,403	(10,209)

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(7) Defined Benefit Pension Plan, continued

Deferred Pension Outflows (Inflows) of Resources, continued

As of June 30, 2022 and 2021, employer pension contributions reported as deferred outflows of resources related to contributions subsequent to the measurement date of \$258,881 and \$230,502, respectively, and will be and were recognized as a reduction of the net pension liability in the fiscal years ended June 30, 2023 and 2022, respectively.

At June 30, 2022, other amounts reported as deferred outflows and inflows of resources related to the pensions, which will be recognized as pension expense as follows:

<u>Fiscal Year</u> <u>Ending</u> <u>June 30,</u>	<u>Deferred Net</u> <u>Outflows/(Inflows)</u> <u>of Resources</u>
2023	\$ (92,845)
2024	(113,506)
2025	(141,574)
2026	(184,573)

Actuarial assumptions

The total pension liabilities in the June 30, 2020 and 2019, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2020 and 2019
Measurement dates	June 30, 2021 and 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions:	
Discount rate	7.15%
Inflation rate	2021 and 2020 – 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	2021 and 2020 – 1997-2015
Post Retirement Benefit Increase	2021 and 2020 – 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, 2022 and 2021

(7) 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, 2022 and 2021

(7) 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, 2022, the Watermaster's net pension liability at the current discount rate, using a discount rate that is one-percentage point lower, and using a discount rate that is one-percentage point higher, is as follows:

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

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>

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 47 and 48 for the Required Supplementary Information.

(8) Nonqualified Employee Compensation Plan

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

During the fiscal years ended June 30, 2022 and 2021, the Watermaster made an employer contributions of \$63,120 and \$84,724, respectively, to the Plan for the benefit of its eligible employees.

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(8) Nonqualified Employee Compensation Plan, continued

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, 2022 and 2021 amounted to \$310,488 and \$247,368, respectively.

(9) Deferred Compensation Savings Plan

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

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the Watermaster is in compliance with this legislation. Therefore, these assets are not the legal property of the Watermaster, and are not subject to claims of the Watermaster's general creditors. Market value of all plan assets held in trust as of June 30, 2022 and 2021 was \$2,017,380 and \$2,162,622, respectively.

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

(10) Adjustments to Net Position

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(10) Adjustments to Net Position, continued

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

(11) Net Position

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

	<u>2022</u>	<u>2021</u>
Net investment in capital assets:		
Capital assets, net	\$ 323,330	377,248
Total net investment in capital assets	323,330	377,248
Restricted:		
Restricted – cash and cash equivalents	-	845
Total restricted	-	845
Unrestricted:		
Non-spendable net position:		
Prepaid expenses and deposits	27,214	39,952
Total non-spendable net position	27,214	39,952
Spendable net position:		
Undesignated net position reserve	10,319,379	8,585,942
Total spendable net position	10,319,379	8,585,942
Total unrestricted net position	10,346,593	8,625,894
Total net position	\$ 10,669,923	9,003,987

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(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, 2022:

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

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2022, that have effective dates that may impact future financial presentations.

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 91, continued

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.

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 93, continued

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.

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.

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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.

Governmental Accounting Standards Board Statement No. 99

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

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 99, continued

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

Governmental Accounting Standards Board Statement No. 100

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

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

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

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

Governmental Accounting Standards Board Statement No. 101

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

Chino Basin Watermaster
Notes to the Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 101, continued

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

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

(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, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of October 27, 2022, 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*

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

Notes to schedule:

Changes in benefit terms: None noted.

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

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

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

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

<u>Measurement date</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Watermaster's proportionate share of the net pension liability	0.01436%	0.01316%	0.01277%	0.01233%	0.12210%	0.01206%	0.01182%	0.00964%
Watermaster's proportionate share of the net pension liability	\$ 776,209	1,431,357	1,308,658	1,188,162	1,210,470	1,043,862	811,437	599,802
Watermaster's covered-employee payroll	\$ 1,246,404	1,198,184	1,091,719	1,031,755	860,266	979,741	888,483	726,672
Watermaster's proportionate share of the net pension liability as a percentage of covered-employee payroll	62.28%	119.46%	119.87%	115.16%	140.71%	106.54%	91.33%	82.54%
Watermaster's fiduciary net position as a percentage of the plan's total pension liability	87.72%	75.79%	76.24%	75.76%	73.43%	75.36%	78.02%	83.03%

Notes to schedule:

There were no changes in benefits.

Changes in assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

ASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses.

The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%

From fiscal year June 30, 2018 to June 30, 2019:

The inflation rate was reduced from 2.75% to 2.50%

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

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

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

<u>Fiscal Year</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Actuarially determined contribution	\$ 245,656	220,388	192,849	155,931	151,169	132,932	110,292	97,178
Contributions in relation to the actuarially determined contribution	<u>(245,656)</u>	<u>(220,388)</u>	<u>(192,849)</u>	<u>(155,931)</u>	<u>(151,169)</u>	<u>(132,932)</u>	<u>(110,292)</u>	<u>(97,178)</u>
Contribution deficiency (excess)	\$ -	-	-	-	-	-	-	-
Covered payroll	\$ 1,246,404	1,198,184	1,091,719	1,031,755	860,266	979,741	888,483	726,672
Contribution's as a percentage of covered-employee payroll	<u>19.71%</u>	<u>18.39%</u>	<u>17.66%</u>	<u>15.11%</u>	<u>17.57%</u>	<u>13.57%</u>	<u>12.41%</u>	<u>13.37%</u>
Notes to schedule:								
Valuation date	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Methods and assumptions used to determine contribution rates:								
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	(1)	(1)	(1)	-1	(1)	(1)	(1)	(1)
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 year Smoothed Market Method
Inflation	2.50%	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return	7.00% (3)	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

(1) Level of percentage payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 for all plans with exception of 52 for Miscellaneous 2% @ 62

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

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

Supplemental Information Section

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

	WM ADMIN.	OPTIMUM BASIN MGMT.	POOL ADMINISTRATION & SPECIAL PROJECTS			AP ESCROW ACCOUNT	GROUND WATER REPLENISH	LAIF FAIR MARKET VALUE ADJ.	GASB 75 BEG. NET POSITION	GASB 87 BEG. NET POSITION	OTHER BEG. NET POSITION	GRAND TOTALS	AMENDED BUDGET 2021-2022
			AP POOL	AG POOL	NON-AG POOL								
Administrative Revenues:													
Administrative Assessments			7,810,703	1,026,574	330,844							9,168,121	8,362,088
Interest Revenue			35,345	2,467	597							38,408	106,125
Mutual Agency Project Revenue	177,430											177,430	177,430
Miscellaneous Income	528											528	-
Total Revenues	177,958	-	7,846,047	1,029,041	331,441	-	-	-	-	-	-	9,384,487	8,645,643
Administrative & Project Expenditures:													
Watermaster Administration	2,454,178											2,454,178	1,846,194
Watermaster Board-Advisory Committee	212,151											212,151	245,485
Ag Pool Legal Services - Ag Fund *				284,897								284,897	500,000
Pool Administration			289,891	74,814	63,446							428,151	776,909
Optimum Basin Mgmt Administration		667,873										667,873	1,480,696
OBMP Project Costs		4,371,307										4,371,307	4,604,371
Debt Service		351,650										351,650	529,029
Basin Recharge Improvements		-										-	1,693,292
Total Administrative/OBMP Expenses	2,666,329	5,390,830	289,891	74,814	63,446	-	-	-	-	-	-	8,770,207	11,675,976
Net Administrative/OBMP Expenses	(2,488,371)	(5,390,830)											
Allocate Net Admin Expenses To Pools	2,488,371		1,881,537	531,635	75,199								
Allocate Net OBMP Expenses To Pools		5,039,180	3,810,285	1,076,610	152,285								
Allocate Debt Service to App Pool		351,650	351,650										
Allocate Basin Recharge to App Pool		-	-										
Agricultural Expense Transfer*			1,683,059	(1,683,059)									
Total Expenses	8,016,421	284,897	290,931	-	-	-	-	-	-	-	-	8,770,207	11,675,976
Net Administrative Income	(170,374)	744,144	40,510	-	-	-	-	-	-	-	-	614,280	(3,030,333)
Other Income/(Expense)													
Replenishment Water Assessments							1,693,689					1,693,689	-
Desalter Replenishment Obligation												-	-
Exhibit "G" Non-Ag Pool Water												-	-
RTS Charges from IEUA							(35,030)					(35,030)	-
Interest Revenue							4,766					4,766	-
MWD Water Purchases												-	-
Non-Ag Stored Water Purchases												-	-
Exhibit "G" Non-Ag Pool Water												-	-
Groundwater Replenishment												-	-
LAIF - Fair Market Value Adjustment								(143,940)				(143,940)	-
Leased Interest Expense			(5,104)		(159)							(5,263)	-
AP Escrow Account - Refunds to AP						(161,070)						(161,070)	-
AP Escrow Account - Interest Earned						148						148	-
Refund-Basin O&M Expenses			(139,913)		(5,471)							(145,384)	-
Refund-Recharge Debt Service			(156,259)									(156,259)	-
Funding To/(From) Reserves												-	(86,504)
Net Other Income/(Expense)	(301,276)	-	(5,630)	(160,922)	1,663,425	(143,940)	-	-	-	-	-	1,051,657	(86,504)
Net Transfers To/(From) Reserves	1,665,937	(471,650)	744,144	34,880	(160,922)	1,663,425	(143,940)	-	-	-	-	1,665,937	(2,943,829)
Net Assets, July 1, 2021	8,924,389	127,547	128,927	161,296	(19,272)	829	(443,445)	(9,283)	132,997	9,003,986	10,669,923	10,669,923	10,669,923
Net Assets, End of Period	8,452,739	871,691	163,807	374	1,644,153	(143,111)	(443,445)	(9,283)	132,997	10,669,923	10,669,923	10,669,923	10,669,923
Ag Pool Assessments Outstanding *			(586,852)										
Ag Pool Fund Balance			284,839										
21/22 Assessable Production			75,398	21,304	3,013							99,716	
21/22 Production Percentages			75.613%	21.365%	3.022%							100.000%	

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

Note 1 - Agricultural Pool Legal Services for July 2021 through June 2022
 Note 2 - Outstanding balance of Agricultural Pool Special Assessments for \$200,000 is \$121,504.22 and \$635,000 invoicing is \$465,347.97

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

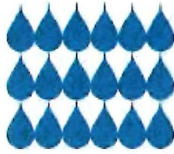
	Watermaster Administration	Optimum Basin Management	Pool Administration and Special Projects			AP Escrow Account	Groundwater Replenishment	LAIF Value Adj.	GASB 75 Beg. Net Position	Grand Totals	Amended Budget 2020-2021
			Appropriative Pool	Agricultural Pool	Non-Ag Pool						
Administrative Revenues:											
Administrative Assessments			8,933,741		369,221					9,302,963	9,302,939
Interest Revenue			46,952	1,934	869					49,755	130,813
Mutual Agency Project Revenue	173,102									173,102	176,203
Miscellaneous Income	35									35	-
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	333,407	324,286	106,878	-	-	-	-	8,240,927	12,156,603
Net Administrative/OBMP Expenses	(2,143,251)	(4,931,152)									
Allocate Net Admin Expenses To Pools			1,592,673	466,037	84,540						-
Allocate Net OBMP Expenses To Pools		4,552,915	3,398,322	990,005	164,589						-
Allocate Debt Service to App Pool		378,237	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 "G" Non-Ag Pool Water							-			-	-
RTS Charges from IEUA							(44,475)			(44,475)	-
Interest Revenue							-			-	-
MWD Water Purchases										-	-
Non-Ag Stored Water Purchases										-	-
Exhibit "G" Non-Ag Pool Water										-	-
Groundwater Replenishment							(1,466,888)			(1,466,888)	-
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				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)	(5,084)	161,296	(15,812)	(42,340)	-	(297,756)	-
Net Transfers To/(From) Reserves	987,173		1,262,980	(387,951)	9,000	161,296	(15,812)	(42,340)	-	987,173	(2,546,648)
Net Assets, July 1, 2020			7,806,091	515,498	108,243	-	(3,460)	43,169	(443,445)	8,026,097	
Net Assets, End of Period			9,069,071	127,547	117,243	161,296	(19,272)	829	(443,445)	9,013,270	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

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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, 2022 and 2021, 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 27, 2022.

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 27, 2022

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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

Regional 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

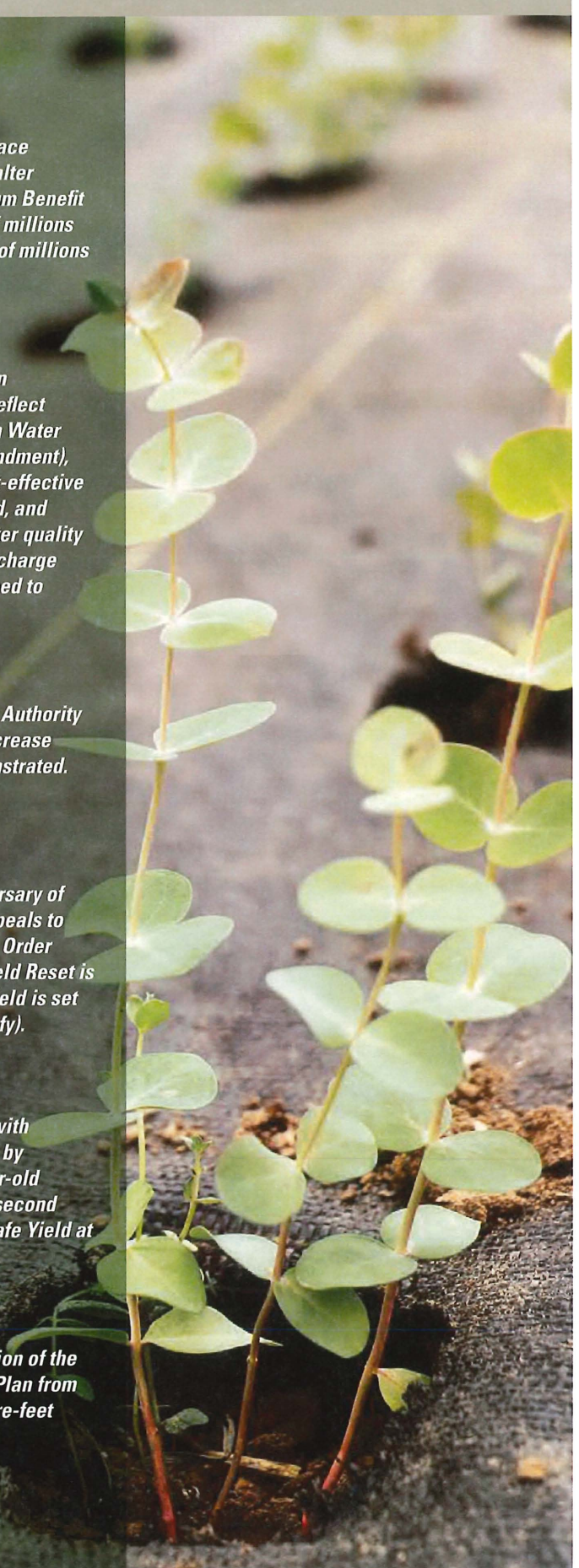
January marks the 40th anniversary of the Chino Basin Judgment. Appeals to the first Safe Yield Reset Court Order conclude, and the first Safe Yield Reset is adopted effective 2011; Safe Yield is set at 135,000 acre-feet per year (afy).

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.





CHINO BASIN WATERMASTER STAFF 2022

9641 San Bernardino Road • Rancho Cucamonga, CA 91730
(909) 484-3888 • www.cbwm.org

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 action within. My business address is Chino Basin Watermaster, 9641 San Bernardino Road, Rancho Cucamonga, California 91730; telephone (909) 484-3888.

On January 31, 2023, I served the following:

1. DECLARATION OF BRADLEY J. HERREMA IN SUPPORT OF WATERMASTER'S MOTION FOR COURT TO RECEIVE AND FILE WATERMASTER'S 45TH ANNUAL REPORT

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

See attached service list: Mailing List 1

/ ___ / 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.

See attached service list: Master Email Distribution List

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

Executed on January 31, 2023 in Rancho Cucamonga, California.



By: Ruby Favela Quintero
Chino Basin Watermaster

PAUL HOFER
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