

1 Inland Empire Utilities Agency (“IEUA”) hereby submits its Opposition to the City of Ontario’s
2 (“Ontario”) Motion for Order Directing Watermaster to Correct and Amend the FY 2021/2022 and
3 2022/2023 Assessment Packages.

4 **I. INTRODUCTION AND PROCEDURAL BACKGROUND**

5 On April 18, 2025, the Fourth District Court of Appeal issued its ruling on the consolidated matters
6 numbered E080457 and E082127 (“Opinion” or “Op.”) involving Ontario’s challenges to Chino Basin
7 Watermaster’s (“Watermaster”) approval of the Fiscal Year 2021/22 and 2022/23 Assessment Packages.
8 Therein, the Court of Appeal reversed the trial court’s rulings and directed Watermaster to correct and
9 amend its fiscal years 2021/22 and 2022/23 Assessment Packages. (Op. at 39.) The Court’s Opinion found
10 that Ontario suffered financial injury as a result of the voluntary withdrawals under the 2019 Letter
11 Agreement and that Ontario’s challenges were timely. (Op. at 20, 39.) In its Opinion, the Court of Appeal
12 specifically declined to rule on four enumerated issues: (1) whether water from the DYYP is withdrawn
13 (not produced), (2) whether stored and supplemental water are simply two types of groundwater, (3)
14 whether all stored and supplemental water in the Chino Basin is categorically exempt from assessment,
15 and (4) the future viability and application of the 2019 Letter Agreement. (Op. at 39) The Court of Appeal
16 expressed generally that these enumerated items should be resolved by the parties prior to judicial
17 intervention. (Op. at 39.)

18 On October 31, 2025, this Court directed the parties to the Appeal to mediation. The parties,
19 collectively, IEUA, Watermaster, Ontario, Cucamonga Valley Water District (“CVWD”), and Fontana
20 Water Company (“FWC”) participated in two full-day mediation sessions on December 12, 2025 and
21 January 16, 2026. The parties were unable to come to a resolution through the mediation process.

22 On January 12, 2026, Ontario filed a motion and proposed order requesting the Court to direct
23 Watermaster to correct and amend the FY 2021/22 and 2022/23 Assessment Packages via a seven-step
24 process described therein. While IEUA is not responsible for payment of assessments, it opposes Ontario’s
25 proposed seven-step approach for reasons set forth below.

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II. ANALYSIS

A. Ontario's Proposed Amendment Process is Unconscionable and has no Basis in Law

Ontario's pending Motion for Order Directing Watermaster to Correct and Amend the FY 2021/22 and 2022/23 Assessment Packages establishes Ontario's proposed method for correcting and amending the pertinent Assessment Packages, stating that said method complies with the Court of Appeal's Opinion. Ontario then lays out its proposed method in a seven-step process where none of the seven steps comply with the Opinion. Each step of the Ontario proposal is briefly addressed below.

i. **Step 2:**

Step two of Ontario's proposed reassessment plan requires the storage account associated with the DYYP to be credited with approximately 45,912 acre-feet of water. This request is unconscionable, violative of the agreements governing the DYYP, and wholly unsupported by the Opinion.

In 2003, Metropolitan Water District, IEUA, Three Valleys Municipal Water District, and Watermaster entered into the Groundwater Storage Funding Agreement (“Agreement”), attached as Exhibit “A” to the Declaration of Eddie Lin (“Lin Decl.”) filed concurrently herewith. The Agreement is the foundation of the DYYP.

Distilled to its core, the DYYP grants MWD the right to store up to 100,000 acre-feet of imported water in the Chino Basin when MWD has excess supplies and discretion to Call for mandatory purchase and withdrawal of that stored imported water by participating local agencies when operationally beneficial. In exchange for that right, MWD has thus far invested \$65.5 million in the Chino Basin region, comprised of \$27.5 million in capital, \$3.3 million in administrative payments, and \$34.7 million in operations and power reimbursements. (Lin Decl., ¶ 5). The maximum storage amount which can be allocated to MWD's DYYP account is 100,000 acre-feet. Any amount in excess of that maximum must be approved in advance by Watermaster. (Lin Decl., Ex A, p. 6) No such Watermaster approval to exceed the storage maximum has been given.

The DYYP remains active and is set to expire on March 1, 2028. (Lin Decl., Ex A, p. 4) The MWD storage account related to the DYYP currently holds approximately 63,808 acre-feet of water. (Lin Decl.,

¶ 6) Approval of Ontario's proposed reassessment plan would require over 45,000 acre-feet of water to be credit to the MWD DYYP account, increasing the total amount stored in the MWD account well above 100,000 acre-feet in direct violation of the terms of the Agreement and without the required approval in advance from Watermaster.

5 The idea of placing water into the MWD account years after it has been purchased, extracted, and
6 used has basin-wide implications. First, MWD has issued a Call for 33,000 acre-feet of DYY water to be
7 performed by participating agencies this year. (Lin Decl., Ex. B) This water must be purchased by the
8 participating agencies at the current price of \$984 per acre-foot and in an amount based on each agency's
9 respective performance requirement. (Lin Decl., ¶ 6) Upon learning of the 2026 performance Call, several
10 DYYP participants contacted IEUA to express concern related to the financial and operational commitment
11 of meeting the performance requirement. (Lin Decl., Ex. C) In fact, Ontario has formally requested
12 adjustments to its performance targets for the 2026 Call year and has advised that many other participating
13 agencies are similarly concerned with future performance. (Lin Decl., Ex. D) Given the widespread concern
14 related to Call performance, a request to significantly increase the total obligation to perform by 2028
15 would be unduly prejudicial to DYYP participants who took no part in the Appeal.

17 It should be noted that the notion of returning previously extracted water to the MWD storage
18 account does not appear anywhere in the Opinion or the briefings submitted by the parties. Ontario's
19 damages are described in the Opinion as purely financial. (Op. at 35) Based on the foregoing, step two of
20 Ontario's proposed reassessment plan is unworkable and should be denied.

ii. Steps 1, 3-7:

22 Ontario's proposed step one proposes to account for FWC's and CVWD's past voluntary extraction
23 of stored imported water under the Dry Year Yield Program ("DYYP") as "Total Production", effectively
24 seeking to recharacterize imported water as groundwater. The summary conversion of stored imported
25 water to groundwater is repeated in steps three through seven of the Ontario proposal. This is not supported
26 by the Opinion, which specifically declined to rule on the issue of whether water stored under the DYYP
27 is produced. (Op. at 39) This question was, and remains, left to be resolved by the parties to the Judgment

1 prior to seeking judicial intervention. Ontario now seeks to employ judicial intervention to resolve the
2 matter without input from other affected Judgment parties. This does not comply with the Opinion and
3 contravenes long-settled case law.

4 While MWD is not a party to the Judgment, the imported water stored in the Chino Basin through
5 the DYYP account is owned by MWD until that water is purchased by IEUA or Three Valleys Municipal
6 Water District pursuant to the terms of the Agreement. The fact that this imported water is stored in the
7 Chino Basin and commingled with native groundwater does not alter its character; it remains the property
8 of the importer. (See *City of Los Angeles v. City of Glendale* (1943) 23 Cal.2d 68, 77; *City of Los Angeles*
9 v. *City of San Fernando et al.* (1975) 14 Cal.3d 199, 263-64). Any attempt to transmute the character of
10 the water held in the DYYP account goes well beyond the Court of Appeal's Opinion. Again, the Court of
11 Appeal explicitly declined to rule on this issue and left it to the Judgment parties to decide. IEUA requests
12 the Court afford the Judgment parties the opportunity to discuss this issue, and the others enumerated in
13 the Opinion, collectively.

III. CONCLUSION

16 Ontario's proposed reassessment methodology cannot be reconciled with the Court of Appeal's
17 directive. As noted above, approval of Ontario's proposed order would impact numerous Chino Basin
18 entities who had no involvement in the underlying action and would risk serial litigation. For those reasons,
19 and the reasons provided above, IEUA opposes Ontario's Motion.

21 Dated: February 5, 2026

INLAND EMPIRE UTILITIES AGENCY

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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 February 5, 2026, I served the following:

1. INLAND EMPIRE UTILITIES AGENCY'S OPPOSITION TO CITY OF ONTARIO'S MOTION FOR ORDER DIRECTING WATERMASTER TO CORRECT AND AMEND THE FY 2021/2022 AND 2022/2023 ASSESSMENT PACKAGES

/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 February 5, 2026, in Rancho Cucamonga, California.



By: Ruby Favela Quintero
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