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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF RIVERSIDE – CENTRAL DISTRICT

10
11 Coordination Proceeding Special Title
(Cal. Rules of Court, Rule 3.550)
12 MOJAVE BASIN WATER CASES

13 _____
14 CITY OF BARSTOW, et al.,
15 Plaintiff,
16 v.
17 CITY OF ADELANTO, et al.,
18 Defendant.
19 _____

Case No. JCCP5265 Mojave Basin Water Cases
Dept. 1, Riverside Superior Court
Hon. Craig G. Reimer

Lead Case CIV208568
Coordinated With San Bernardino Superior Court
Case No. CIVSB2218461

**MOVANTS' OPPOSITION TO
WATERMASTER'S RENEWED MOTION
FOR DETERMINATION OF HYDROLOGIC
BASE PERIOD FOR CALCULATION OF
PRODUCTION SAFE YIELD VALUES**

*Filed Concurrently With: Declaration of Derek
Hoffman ISO Movants' Opposition; and
Objections to Declaration of Robert Wagner*

Date: March 18, 2026
Time: 8:30 a.m.
Dept: 1

Reservation No.: Per Court Order 2/20/2026

1 **I. INTRODUCTION**

2 Watermaster’s Renewed Motion for Determination of Hydrologic Base Period for
3 Calculation of Production Safe Yield Values (“**WM Motion**”) argues that the hydrologic Base
4 Period 2001–2020 should be selected because it is “drier,” and asserts that selecting a drier period
5 will lower Production Safe Yield (“**PSY**”) and Free Production Allowances (“**FPA**”), thereby
6 requiring the purchase of additional imported water. Watermaster’s lack of rigorous technical
7 analysis to date can be explained when considering its proposal through this paradigm. While
8 Watermaster claims to rely on California Department of Water Resources (“**DWR**”) Bulletin 84
9 criteria in selecting the most appropriate hydrologic Base Period, Watermaster’s true analytical
10 framework has finally been revealed:

11 “Choosing a drier hydrologic base period is more likely to result in lower PSY
12 and FPA values, requiring the purchase of additional imported water supply.”
(WM Motion, ¶ 6:16-17.)

13 Watermaster’s proposed 2001-2020 hydrologic Base Period is clearly intended to meet the
14 Watermaster’s stated objectives; however, that framework not consistent with the Judgment or
15 other cited sources regarding the selection of an appropriate, *representative* hydrologic Base
16 Period.

17 Watermaster has not materially updated its analysis since its first motion for determination
18 of hydrologic Base Period on September 3, 2025 (“First Motion”), which was denied by the court.
19 Moreover, Watermaster’s rationale for rejecting 1995-2024 relies on conclusory statements lacking
20 foundation or analytical support. The WM Motion should be denied. Movants’ Motion should be
21 granted.

22 **II. ARGUMENT**

23 **A. Watermaster’s Recommendation is Based on its Desired Objective to Raise**
24 **Funding**

25 The WM Motion reveals for the first time Watermaster’s actual motive in recommending
26 2001-2020: to increase Watermaster funding. Considerations of technical support are, in many
27 respects, secondary in the Watermaster approach and are not consistent with the requirements of
28 the Judgment.

1 **1. Watermaster’s Recommendation is Driven to Increase Funding by**
2 **Eventually Lowering PSY**

3 Watermaster is unusually candid about its objective in the WM Motion. It argues that
4 2001–2020 should be selected because it is “drier,” and that selecting a drier period will lower
5 PSY and FPA, thereby requiring the purchase of additional imported water. Watermaster states:

6 “Choosing a drier hydrologic base period is more likely to result in lower PSY and
7 FPA values, requiring the purchase of additional imported water supply” because
8 “a smaller magnitude of average water supply should yield a lower PSY value.”
(WM Motion ¶ 6:16-17 and ¶ 6:20-21)

9 This is not a neutral, technically-grounded hydrologic analysis. It is a policy-driven selection.

10 The Judgment requires PSY to reflect: “The highest average Annual Amount of water that
11 can be produced from a Subarea: (1) over a sequence of years that is representative of long-term
12 average annual natural water supply to the Subarea net of long-term average annual natural
13 outflow from the Subarea, (2) under given patterns of Production, applied water, return flows and
14 Consumptive Use, and (3) without resulting in a long-term net reduction of groundwater in storage
15 in the Subarea.” (Judgment section 4.aa.) The Judgment requires that actual hydrologic conditions
16 drive PSY values, not what PSY values best fund the Watermaster.

17 No part of the PSY definition or the Judgment authorizes selecting a hydrologic Base
18 Period to generate funding, accelerate Rampdown, or produce lower PSY values. The selection of
19 a sequence of representative long-term average supply requires the Watermaster and the Court to
20 “rely on the and use the best available records and data to support implementation of this
21 Judgment.” (Judgment section 24(w).)

22 The Court may recall that in recent years, Watermaster made a different (and unauthorized)
23 attempt to raise funding by arguing for FPA Rampdown *below* PSY values in order to impose
24 additional Replacement Water assessments. As noted in Movant’s Motion (“**MM**”) **Exhibit 1**;
25 **MM**, p. 43, the Court correctly rejected that notion:

26 “The Court agrees with Mitsubishi that the judgment does not contemplate
27 reductions in FPA below PSY. Although the judgment does not expressly state such
28 a limitation, the underlying theme of the physical solution is that the parties have
the right to produce water for beneficial use up to FPA so long as that level of

1 production is sustainable. As the judgment puts it: “A fundamental premise of the
2 Physical Solution is that all Parties will be allowed, subject to this Judgment, to
3 Produce sufficient water to meet their reasonable beneficial use requirements. To
4 the extent that Production by a Producer in any Subarea exceeds such Producer’s
5 share of the Free Production Allowance of that Subarea, Watermaster will provide
6 Replacement water to replace such excess Production according to the methods set
7 forth herein.” (Judgment, ¶V(A)(22).) The “sustainable” level of production is the
8 PSY. Thus, the parties have the right to produce without charge up to the PSY. The
9 language of the statement of decision confirms that there is no power to rampdown
10 FPA below PSY.”

11 Watermaster has now apparently pivoted to a new strategy to accomplish that goal: pursue
12 a “drier” hydrologic Base Period to simply lower PSY. Two different paths that achieve the same
13 objective.

14 Watermaster has other tools available under the Judgment to obtain funding for its
15 operations. See Judgment sections V.B.24(f) and V.C. If Watermaster is in dire need for further
16 funding, it could have explored funding alternatives as provided for under the Judgment via public
17 process.

18 Watermaster has undertaken none of these steps. Rather, Watermaster conducted a
19 perfunctory analysis designed to justify a “drier” hydrologic Base Period of 2001-2020 in order to
20 impose more assessments for Replacement Water.

21 **2. The Judgment Requires Selecting a Base Period Using Best Available 22 Data and Science, Not Policy Objectives**

23 The Judgment requires that it be supported by the “best available data and science.”
24 (Judgment section 24(o).) The WM Motion does not meet that requirement. Watermaster’s
25 analysis reverses the proper order required by the Judgment when evaluating conditions of the
26 Basin. The correct sequence under the Judgment requires:

- 27 1. Review the historical record of water supply to the Basin, and consider expected
28 climatic conditions going forward, to identify a sequence of years representative of
long-term average supply.
2. Determine PSY as per the PSY definition.
3. Consider FPA, Rampdown, and related aspects of the Judgment and Physical
Solution.

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- 4 -

1 Watermaster’s Approach:

- 2 1. Choose the desired management outcome, such as lower PSY, to generate more
3 funding.
- 4 2. Select a “drier” sequence of years that will produce lower PSY.
- 5 3. Impose FPA Rampdown on lower PSY values and collect more Replenishment
6 Assessments.

7 Watermaster’s approach is not consistent with the Judgment. “[m]anaging’ the Basin to bring it
8 into balance as soon as reasonably possible” is not a defined term in the Judgment or the Amended
9 Decision. (WM Motion ¶ 14:1-2.) It is Watermaster’s policy preference, expressed for the first
10 time in its Motion.

11 **B. Watermaster’s Technical Analysis Remains Deficient**

12 The Court previously denied the Watermaster’s First Motion for lack of sufficient analysis.
13 Accordingly, the hydrologic Base Period now in effect is 1931-1990 pursuant to the Judgment
14 unless and until this Court orders differently.

15 Watermaster’s renewed motion does not materially update its prior analysis beyond listing
16 additional alternatives and attempting to knock them down. Watermaster’s analysis is replete with
17 conclusory statements and cherry-picking favorable data points to achieve its desired outcome.
18 Watermaster has added substance in only one respect: its summary of land-use changes since the
19 1990s. However, Watermaster’s renewed recommendation for 2001-2020 excludes or ignores
20 critical years that shape the cultural conditions element in selecting the base hydrologic period.

21 **1. Watermaster’s Land Use Analysis Does Not Support 2001–2020 Over
22 Other Periods**

23 Watermaster relies heavily on the analysis that 2001-2020 is better than 1931-1990 because
24 it captures post-1990 land use changes. (WM Motion ¶ 11:22-27). However, Watermaster’s
25 analysis misses the mark. It compares 2001-2020 with 1931–1990; however, it does not materially
26 address why 2001–2020 is superior to 1995–2024 or 1998–2024, or, at best, it relies on conclusory
27 statements without any analytical distinction to support its recommendation for 2001-2020.

28 Movant’s Motion addresses these arguments at MM ¶ 16:4-18:4.

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1 Movants will not restate those arguments again here, but will focus on one point unique to
 2 Watermaster’s Motion. Watermaster’s engineer acknowledges that in *San Fernando*: “The trial
 3 court found ... that since the entry of the former judgment ‘the culture of the area within the San
 4 Fernando Basin ... has been transformed.” This supports selecting a hydrologic Base Period that
 5 fully captures the Judgment implementation period, namely: 1995-2024.

6 **2. Watermaster Failed To Define “Extreme” Years**

7 The Court directed Watermaster to define “normal” and “extreme” wet and dry years as
 8 considered by Watermaster in informing its recommendation. (MM ¶ 823.) Watermaster’s
 9 response is “extreme” means “far above” or “far below.” (WM Motion ¶ 9:5-6.) Watermaster
 10 provides no quantitative threshold, and therefore, its analysis is insufficient to differentiate 2001-
 11 2020 from the alternatives analyzed. Watermaster Engineer does provide the following Table 3
 12 though to illustrate the volume of water supply contributed to the Basin depending on if a year was
 13 Very Dry, Dry, Normal, Wet, or Very Wet. (WM ¶ 38:3-8.)

Alternative Hydrologic Base Periods	Total Volume at the Forks (a.f.)	Very Dry	Dry	Normal	Wet	Very Wet
1931–1990	3,932,267	2.4%	5.8%	8.1%	20.6%	63.0%
1931–2025	6,534,324	2.4%	5.2%	8.5%	20.4%	63.5%
1995–2024	2,011,723	3.1%	4.7%	8.1%	22.3%	61.8%
2001–2020	1,232,694	4.0%	2.7%	10.7%	28.0%	54.5%
1931–1990	3,932,267	2.4%	5.8%	8.1%	20.6%	63.0%

20 Watermaster argues 2001-2020 therefore “[b]ased upon the foregoing, Watermaster concludes the
 21 average water supply during the proposed 20-year hydrologic base period from 2001 to 2020 is
 22 similar in magnitude to the average supply during the 1931-1990 hydrologic base period.”

23 (WM ¶ 38:19-21.) This conclusion ignores the obvious reality in the Watermaster’s chart that
 24 1995-2024 is markedly more like 1931-1990 than 2001-2020 and is therefore more “similar in
 25 magnitude.”

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1 **3. Watermaster Has Not Shown 2001–2020 Is Representative Of Long-**
2 **Term Averages**

3 Watermaster argues that 2001–2020 is “relatively short” per Bulletin 84, but that 1995-
4 2024 is, somehow, not. (WM Motion ¶ 15:15-18). Watermaster provides no evidence or
5 analytical reasoning to conclude that 20 years is “relatively short,” but 30 years is not.

6 Watermaster’s conclusion flies in the face of hydrologic Base Periods previously used or
7 considered in this Basin. First, the Judgment utilizes 1931-1990, which is 60 years. (and therefore
8 double). Thirty years (1995-2024) is “relatively short” compared to the established hydrologic
9 Base Period. Second, as Watermaster points out, DWR Bulletin 84 had a 25-year hydrologic Base
10 Period because it relied on “the water years 1936-37 through 1960-61.” (WM Motion ¶ 21:18-20.)

11 **As such, clearly 30 years falls within the range of previously selected hydrologic Base Periods**
12 **in the Mojave Basin.** Watermaster offers no compelling rationale to support the contention that
13 20 years is a maximum limit for a “relatively short” period. Every basin is different. But it is
14 notable that nearly every alternative considered by Watermaster through the public process was
15 longer than 20 years. (Namely: 1991-2022 (21 years), 1998-2024 (26 years), and 1931-2022 (92
16 years).)

17 **III. WATERMASTER’S MOTION PROPOSES A LIMITATION NOT PRESENTED**
18 **OR APPROVED DURING THE PUBLIC PROCESS TO DATE**

19 **A. The WM Motion’s Proposed One-Year use of 2001-2020 is Contrary to all the**
20 **Public Materials Released by Watermaster Staff**

21 The WM Motion now limits its request to “grant Watermaster’s renewed motion and
22 approve the proposed 2001-2020 hydrologic base period for use in determining PSY values in the
23 Basin Area at least for Water Year 2026-2027.” (WM ¶ 16:3-5).¹ Watermaster’s proposal: (1)
24 completely undermines the public process conducted to date; and (2) is not consistent with the
25 Watermaster Board direction made on January 14, 2026.

26 ¹ Wagner Declaration notes though “[o]nce the hydrologic base period is set, there is no reason to
27 reset it every year, or at any other time unless the conditions upon which it is based change
28 significantly.” (WM Motion ¶ 30:11-12). Watermaster Engineer’s declaration does not contain a
similar limitation as continuing 2001-2020 for only a singular year. Watermaster Engineer’s
declaration appears premised on the 2001-2020 hydrologic Base Period continuing indefinitely.

1 This significant limitation was not contained in the First Motion, Watermaster’s Reply to
2 Movants Opposition to the First Motion, Watermaster’s Statement of Reasons, Watermaster’s
3 December 12, 2025 Workshop presentation, Watermaster’s responses to Movants’ December 11,
4 2025 comment letter, Watermaster’s January 14, 2026 presentation, or the Watermaster Board’s
5 direction on January 14, 2026 in recommending 2001-2020. Movants acknowledge that the Court
6 proposed this as a potential compromise in its tentative order to the First Motion. (MM ¶ 815).

7 The Court’s final order acknowledged that in October of 2025 that:

8 “[T]he Court would consider the possibility of granting the motion on a temporary
9 basis, i.e., authorizing the proposed base period (2001-2020) to be used in
10 calculating the FPA recommendations for water year 2026-2027. The hearing was
11 continued to October 27, 2027, to allow the parties to be heard on such a temporary
12 adoption of the proposed new hydrologic period.” (MM ¶ 821).

13 While this one-year limitation concept may have provided a potential compromise concept in
14 2025, the Court ultimately denied Watermaster’s First Motion, and Watermaster proceeded to
15 conduct the engagement process over the past many months, resulting in the Watermaster Board
16 renewing its recommendation of 2001-2020.

17 Watermaster’s recommendation was met with significant opposition through that process.
18 All publicly released Watermaster materials prior to its most recent Motion were driven toward
19 resolving the hydrologic Base Period question for “11 or 12 years”. (MM ¶ 765). As such, the
20 Watermaster’s position in the Motion at this late date is merely an attempt to avoid a determination
21 on the merits of 1995-2024 as compared to 2001-2020 or to 1931-1990.

22 Second, and remarkably, the Watermaster Board’s 3-2 vote to recommend 2001-2020 did
23 not include a limitation as to duration. At the January 14, 2026, public hearing held by the
24 Watermaster Board to consider a hydrologic Base Period recommendation, the motion approved
25 was “Director West made a motion to adopt the hydrologic base period of 2001-2020.” (**Exhibit 1**,
26 Minutes of January 14, 2026 Watermaster Public Hearing, via Watermaster January 28, 2026
27 Agenda Packet, p.12; Decl. Hoffman ¶ 1.) Staff’s recommendation in the agenda was “that
28 Watermaster adopt the hydrologic base period of 2001-2020 and direct legal counsel to request a
hearing with the Court to consider the hydrologic base period of 2001-2020.” (**Exhibit 2**, January
14, 2026, Watermaster Public Hearing Staff Report, p. 1; Decl. Hoffman ¶ 2.) Additionally, the

1 staff presentation phrased its recommendation similarly. (**Exhibit 3**, January 14, 2026,
2 Watermaster Public Hearing, Staff Presentation, p. 2; Decl. Hoffman ¶ 3.)

3 Movants are not aware of any subsequent Watermaster public process that would support
4 the presented change in recommendation. The Court should deny the WM Motion, including the
5 request to adopt 2001-2020 on a limited basis.

6 **B. Watermaster’s “No Party Objected” Assertion is Incorrect**

7 Watermaster asserts that no party objected in 2024 to the use of the hydrologic Base Period
8 2001–2020. (WM Motion ¶ 6:2-3.) That assertion is demonstrably not correct. Counsel for
9 Movants provided the following comments on March 15, 2024 on the 2024 PSY Update:

10 The Watermaster Engineer should explain: (1) whether and how 2017-2022 is
11 representative of long-term averages; (2) whether any five-year period can be
12 considered a long-term representative value under the Judgment; and (3) whether
13 and how the 2001-2022 period is less representative of long-term averages
14 compared to 2017-2022.

15 This issue is further compounded when reviewing the draft WY 2022-2023 Annual
16 Report. The Annual Report notes that “PSY is based on long term average water
17 supply (1931-1990)” and that “[t]ime is an important consideration in the
18 relationship between FPA, PSY and sustainability.” **These statements appear to
19 be inconsistent with the Este PSY Update analysis that does not address the
20 existing baseline period 1931-1990.**

21 **The Watermaster Engineer may have good reasoning for why certain time
22 periods serve as better long-term averages as compared to others, but that
23 analysis needs to be conducted and made available to the Parties and the Court
24 to ensure the Judgment is being applied correctly.** (Emphases added) (**Exhibit
25 4**, p. 4; Decl. Hoffman ¶ 4.)

26 Clearly, Movants have consistently raised concerns with Watermaster’s approach in
27 selecting and applying a hydrologic Base Period. In retrospect, Movant's previous comments were
28 well warranted in light of Watermaster’s now-clear attempt to impose a “drier” and not necessarily
representative hydrologic Base Period.

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1 **IV. CONCLUSION**

2 Movants' recommended 1995–2024 hydrologic Base Period is the most representative
3 alternative among the range considered by Watermaster. 1995-2024 captures the full post-
4 Judgment era, it includes the most recent hydrology (2021–2024), it includes extreme wet years
5 (2005, 2023) and multi-year droughts, it aligns more closely with DWR's projected "dryness"
6 forecasts, and most importantly, it is supported by the best available data and science. WM's
7 Motion and recommended 2001-2020 base period, by contrast, is yet another attempt to drive
8 funding objectives.

9
10 Dated: March 5, 2026

FENNEMORE LLP

11
12 By: 

13 Derek Hoffman
14 Darien K. Key
15 Attorneys for MITSUBISHI CEMENT
16 CORPORATION, ROBERTSON'S READY
17 MIX, LTD., and CALPORTLAND COMPANY
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PROOF OF SERVICE

**City of Barstow v. City of Adelanto, et al.
Riverside Superior Court Case No. 208568**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Fresno, State of California. My business address is 8080 N Palm Avenue, Third Floor, Fresno, CA 93711.

On March 5, 2026, I served true copies of the following document(s) described as:

MOVANTS’ OPPOSITION TO WATERMASTER’S RENEWED MOTION FOR DETERMINATION OF HYDROLOGIC BASE PERIOD FOR CALCULATION OF PRODUCTION SAFE YIELD VALUES

on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be sent from e-mail address kridenour@fennemorelaw.com to the persons at the e-mail addresses listed in the Service List.

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

Dated March 5, 2026.

Kelly A. Ridenour

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SERVICE LIST

City of Barstow v. City of Adelanto, et al.
Riverside Superior Court Case No. 208568

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Mojave Basin Area Watermaster c/o Jeff Ruesch, Watermaster Services Manager 13846 Conference Center Drive Apple Valley, CA 92307-4377 Email: jruesch@MojaveWater.org watermaster@mojavewater.org	MOJAVE BASIN AREA WATERMASTER (Via Email)

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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF RIVERSIDE -- CENTRAL DISTRICT
10

11 Coordination Proceeding Special Title
(Cal. Rules of Court, Rule 3.550)
12 MOJAVE BASIN WATER CASES

Case No. JCCP5265 Mojave Basin Water Cases
Dept. 1, Riverside Superior Court
Hon. Craig G. Reimer

13 CITY OF BARSTOW, et al.,
14

15 Plaintiffs,

16 v.

17 CITY OF ADELANTO, et al.,
18

19 Defendants.
20

Lead Case CIV208568
Coordinated With San Bernardino Superior Court
Case No. CIVSB2218461

**DECLARATION OF DEREK HOFFMAN ISO
MOVANTS OPPOSITION TO THE
WATERMASTER'S RE RENEWED MOTION
FOR DETERMINATION OF HYDROLOGIC
BASE PERIOD FOR CALCULATION OF
PRODUCTION SAFE YIELD VALUES**

*Filed Concurrently With: Movants' Opposition;
and Objections to Declaration of Robert Wagner;*

Date: March 18, 2026
Time: 8:30 a.m.
Dept.: 1

Reservation No.: Per Court Order 2/20/2026
23

24 I, Derek Hoffman, declare as follows:

25 1. I am a Director of Fennemore LLP, attorneys of record for **MITSUBISHI**
26 **CEMENT CORPORATION, ROBERTSON'S READY MIX, LTD., and CALPORTLAND**
27 **COMPANY ("Movants")**. I have personal knowledge of the facts set forth herein. If called as a
28 witness, I could and would competently testify to the matters stated herein. I make this

202799.0019 63593523

1 declaration in support of Movants Opposition to the Watermaster’s Renewed Motion for
2 Determination of Hydrologic Base Period for Calculation of Production Safe Yield Values.

3 2. At the January 14, 2026, public hearing held by the Watermaster Board to consider
4 a hydrologic Base Period recommendation, the motion approved was “Director West made a
5 motion to adopt the hydrologic base period of 2001-2020.” Attached is a true and correct copy of
6 the Minutes of January 14, 2026, Watermaster Public Hearing, via Watermaster, January 28, 2026,
7 Agenda Packet as **Exhibit 1**.

8 3. Staff’s recommendation in the agenda was “that Watermaster adopt the hydrologic
9 base period of 2001-2020 and direct legal counsel to request a hearing with the Court to consider
10 the hydrologic base period of 2001-2020.” Attached is a true and correct copy of the January 14,
11 2026, Watermaster Public Hearing Staff Report as **Exhibit 2**.

12 4. Additionally, the staff presentation phrased its recommendation similarly to the
13 staff report. Attached is a true and correct copy of the January 14, 2026, Watermaster Public
14 Hearing Staff Presentation as **Exhibit 3**.

15 5. Counsel for Movants provided comments on March 15, 2024, in response to the
16 2024 PSY Update, in particular regarding the new hydrologic Base Periods utilized in the Este
17 analysis. Attached is a true and correct copy of the Movants’ March 15, 2024, letter as **Exhibit 4**.

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

20 Executed on this 5th day of March, 2026.

21 
22 _____
23 Derek Hoffman

EXHIBIT 1

MOJAVE BASIN AREA WATERMASTER

Mojave Water Agency
Board Room
13846 Conference Center Drive
Apple Valley, CA 92307

January 28, 2026
4:30 p.m.

SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY

Pursuant to Government Code Section 54953(b), Director Roelle will attend the meeting via teleconference, location at 18091 O'Brien Mountain Rd., Lakehead CA 96051.

This meeting of the Watermaster is open to the public both in-person at the locations identified above and via teleconference pursuant to the attached instructions.

Remote Access Available – See Attached Instructions

AGENDA

1. Invocation
2. Call to Order and Pledge of Allegiance and Roll Call
3. Approval of Agenda
4. Election of Officers

PUBLIC PARTICIPATION

5. The public comment period is limited to five minutes per person and not more than 15 minutes in total. Anyone wishing to address any matter pertaining to Watermaster business, listed on the agenda or not, may do so at this time; however, the Watermaster may not take any action on items that are not on the agenda. Please submit a speaker card to the Clerk, or you may use the chat box in the GoTo Meeting to notify the Clerk that you wish to speak.

CONSENT CALENDAR

6. Adopt actions of the regular meeting of October 22, 2025 and the special meeting of January 14, 2026
7. Accept bills for payment
8. Accept Watermaster financial statements ending December 31, 2025
9. Accept Permanent Transfers of Base Annual Production Right
 - A. The Agnes and Edward Vander Dussen Trust to Mitch Hammack (1,613 acre-feet in the Baja Subarea, Price paid \$0.00 per acre-foot)

- B. Chisram, et al. to Randhawa Energy Company of California, LLC
(247 acre-feet in the Baja Subarea, Price paid \$2,065.00 per acre-foot)
- C. Triple H Partnership to Star Milling Company
(218 acre-feet in the Baja Subarea, Price paid \$0.00 per acre-foot)

NEW BUSINESS

- 10. Consider approval of the Watermaster Financial Audit for Fiscal Year 2024-25
- 11. Consider approval of the Lower Narrows Base Flow determination for Water Year 2024-25

REPORTS

- 12. Executive Officer Reports. The Executive Officer will review the following reports and any subjects not covered by the agenda. No action taken.
 - A. Percentage of producers reporting for the Fourth Quarter of Water Year 2024-25
 - B. Status of Mojave Water Agency's groundwater storage accounts by Subarea
 - C. Quarterly investment report ending December 31, 2025
 - D. Other Reports
- 13. Engineer Reports. The Engineer will review the following report and any subjects not covered by the agenda. No action taken.
 - A. Other Reports
- 14. Legal Reports. Brief reports on subjects not covered by the agenda. No action taken.
- 15. Directors' Reports

CLOSED SESSION

- 16. Conference with Legal Counsel – Existing Litigation: Government Code Section 54956.9(A); City of Barstow, et al. v. City of Adelanto, et al., Riverside County Superior Court, Case No. 208568 and Potential Litigation
- 17. Conference with Legal Counsel – Existing Litigation: Government Code Section 54956.9(A); Mojave Water Agency v. All persons etc., San Bernardino Superior Court, Case No. CIVSB 2218461 (Riverside Superior Court, Mojave Water Cases, JCCP 5265).

OTHER BUSINESS

18. Discussion items for next or future agendas

19. Adjournment

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agendaized public meeting should be directed to the Agency's General Manager's office at (760) 946-7002 at least 24 hours prior to said meeting.

*All accompanying reports for this agenda are available through the Agency's website at:
www.mojavewater.org*

Posted: January 23, 2026

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MOJAVE BASIN AREA WATERMASTER

FOR

CITY OF BARSTOW, ET AL., VS. CITY OF ADELANTO, ET AL.,
CASE NO. 208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 28, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
Re: Election of Officers for 2026

The Watermaster is required to elect officers each year pursuant to Section 6 of the Watermaster Rules and Regulations. The positions of Chairman and Vice Chairman are elected from the Watermaster membership. Section 6 states that the positions of Executive Officer, Secretary and Treasurer may not be held by any member of the Watermaster. As is past practice, the positions of Executive Officer and Treasurer are held by the Agency General Manager and Chief Financial Officer, respectively; the position of Secretary will be held by the Administrative Assistant for the Watermaster department.

MOJAVE BASIN AREA WATERMASTER

ADOPTED BOARD ACTIONS

October 22, 2025

4:30 PM

REMOTE ACCESS AVAILABLE

1. **INVOCATION** – Jeff Ruesch gave the invocation.
2. **CALL TO ORDER, PLEDGE OF ALLEGIANCE AND ROLL CALL**

Chairperson Hoffman called the meeting to order at 4:30 p.m.

PRESENT: Director Cox, Director Limbaugh, Director Page, Director Ramirez, Director West, Chair Hoffman

REMOTE: None

ABSENT: Director Roelle

CONSULTANTS: Legal Counsel Lee McElhanev attended in person, and Watermaster Engineer Bob Wagner attended via teleconference

STAFF: Executive Officer Adnan Anabtawi, Watermaster Services Manager Jeff Ruesch, Senior Data Analyst David Seielstad, and Secretary La Trici Jones. Accounting Manager Karry LaClair attended via teleconference.

OTHERS: Thirty-two (32) visitors participated remotely and via teleconference

3. **APPROVAL OF AGENDA**

ACTION #1234: Director Page made a motion to approve the agenda. Director Cox seconded the motion. The motion passed by the following vote: Aye: 6 – Director(s) Cox, Hoffman, Limbaugh, Page, Ramirez and West. Nay: 0. Absent: 1 – Director Roelle.

4. **PUBLIC PARTICIPATION** – Jeff Gaastra spoke via teleconference to ask why there is such a rush to change the base period, and how it affects the Baja Subarea. He suggested having a public hearing first, and that residents in his area would be interested in participating. He also briefly mentioned a local meeting he recently attended about Cadiz and possibly buying water from them to offset pumping.

WORKSHOP

5. **Administrative Assessment Rate Analysis** – Mr. Anabtawi introduced Ms. LaClair, who reviewed the PowerPoint presentation via teleconference. Ms. LaClair answered questions from the Board. No action was taken.

CONSENT CALENDAR

6. **ADOPT ACTIONS OF THE REGULAR MEETING OF SEPTEMBER 24, 2025**
7. **ACCEPT BILLS FOR PAYMENT**
8. **ACCEPT WATERMASTER FINANCIAL STATEMENTS ENDING SEPTEMBER 30, 2025**
9. **ACCEPT PERMANENT TRANSFERS FOR BASE ANNUAL PRODUCTION RIGHT**
 - A. **Gagan Uppal to the Garg Foundation (190 acre-feet in the Baja subarea, price paid, \$0.00 per acre-foot)**

ACTION #1235: *Director Limbaugh made a motion to approve the items on the Consent Calendar. Director West seconded the motion. The motion passed by the following vote: Aye: 6 – Director(s) Cox, Hoffman, Limbaugh, Page, Ramirez and West. Nay: 0. Absent: 1 – Director Roelle.*

NEW BUSINESS

10. **Consider accepting a delinquent Temporary Transfer of 331 acre-feet of Carryover FPA from the Edward and Agnes Vander Dussen Trust to Edward Hackbarth to be effective as of the 2024-25 Water Year.**

Mr. Ruesch explained the reason for the request.

ACTION #1236: *Director Cox made a motion to accept a delinquent Temporary Transfer of 331 acre-feet of Carryover Free Production Allowance from the Edward and Agnes Vander Dussen Trust to Edward Hackbarth to be effective as of the 2024-25 Water Year. Director West seconded the motion. The motion passed by the following vote: Aye: 6 – Director(s) Cox, Hoffman, Limbaugh, Page, Ramirez and West. Nay: 0. Absent: 1 – Director Roelle.*

REPORTS

11. EXECUTIVE OFFICER REPORTS

Mr. Seielstad briefly reviewed reports A and B. Mr. Ruesch directed questions about the Quarterly Investment Report to Ms. LaClair.

- A. Status of Mojave Water Agency's groundwater storage accounts by subarea**
- B. Transfer tracking table for 2024-25 Water Year**
- C. Quarterly Investment Report**

12. ENGINEER REPORTS

Mr. Ruesch briefly reviewed the reports.

- A. Graph showing Lower Narrows direct measurements and projected base flow, VVWRA discharge and projections for Alto Make-Up Obligation**
- B. Other Reports – None**

13. LEGAL REPORTS – None

- 14. DIRECTORS REPORTS –** Director Hoffman asked when the Board would be receiving an update on the Model. Mr. Anabtawi provided an answer.

CLOSED SESSION

- 15. Conference with Legal Counsel – Existing Litigation: Government Code Section 54956.9(a); City of Barstow, et al. v. City of Adelanto, et al., Riverside County Superior Court, Case No. 208568 and Potential Litigation**
- 16. Conference with Legal Counsel – Existing Litigation: Government Code Section 54956.9(A); Mojave Water Agency v. All persons etc., San Bernardino Superior Court, Case No. CIVSB 2218461 (Riverside Superior Court, Mojave Water Cases, JCCP 5265).**

The Board convened to Closed Session at 4:53 p.m. and reconvened to Regular Session at 5:49 p.m.

ACTION #1237: *Mr. McElhane stated there was no reportable action.*

OTHER BUSINESS

17. DISCUSSION ITEMS FOR NEXT OR FUTURE AGENDAS – None

18. ACTION #1238: ADJOURNMENT – Chairperson Hoffman adjourned the meeting at 5:50 p.m.

Andrea Hostetter, Secretary

Approved: _____

Attachments on-file:

Item 5 – Presentation

Item 9 – Signed Documentation
Backup Documentation

Item 10 – Signed Documentation
Sign-in Sheets

MOJAVE BASIN AREA WATERMASTER

SPECIAL MEETING

ADOPTED BOARD ACTIONS

January 14, 2026

3:00 p.m.

REMOTE ACCESS AVAILABLE

1. **INVOCATION** – Jeff Ruesch gave the invocation.
2. **CALL TO ORDER, PLEDGE OF ALLEGIANCE AND ROLL CALL**

Chair Hoffman called the meeting to order at 3:06 p.m.

PRESENT: Chair Kathy Hoffman, Director Kimberly Cox, Director Jesse Ramirez, Director Rick Roelle, Director Marina West.

ABSENT: Vice Chair Mike Limbaugh and Director Mike Page,

CONSULTANTS: Watermaster Engineer Robert Wagner and Legal Counsel Lee McElhaney

STAFF: Executive Officer Adnan Anabtawi, Watermaster Services Manager Jeff Ruesch, Senior Data Analyst David Seielstad, Principal Hydrogeologist Kapo Coulibaly, PhD; and Secretary Andrea Hostetter

OTHERS: Fifty-seven (57) attended in person and via teleconference

3. **APPROVAL OF AGENDA**

***ACTION #1239:** Director Roelle made a motion to approve the agenda. Director Cox seconded the motion. The motion passed by the following vote: Aye: 5 – Directors Hoffman, Cox, Ramirez, Roelle, and West. Nay: 0. Absent: 2 – Directors Limbaugh and Page.*

4. **PUBLIC PARTICIPATION** - None

PUBLIC HEARING

5. **PUBLIC HEARING TO RECEIVE COMMENTS ON HYDROLOGIC BASE PERIOD**

Mr. Ruesch introduced Mr. Wagner, who gave a PowerPoint presentation.

Directors Cox, West, Hoffman, and Ramirez asked questions during and after the presentation.

Chair Hoffman opened the public hearing at 3:55 p.m.

Jeff Gaastra, Newberry Springs Recreational Lakes Association (NSRLA) spoke in opposition to the proposed base period.

Aaron Johnson, California Department of Fish & Wildlife (CDFW) spoke in opposition to the proposed base period.

Derek Hoffman, Fennemore LLP, spoke in opposition to the proposed base period on behalf of Mitsubishi Cement Corporation, Robertson's Ready Mix, and CalPortland Company, and shared a PowerPoint presentation.

Director Cox asked Mr. Hoffman follow up questions and he gave responses.

Mitch Hammack, Newberry Springs farming, spoke in opposition to the proposed base period.

Mike Jaynes, Lake Jodie Property Owners Association, spoke in opposition to the proposed base period and submitted a fact sheet, which was handed out to the Board.

Chuck Bell, Este Sub Area, made a general comment.

Glen Van Dam, Baja farmers, spoke in opposition to the proposed base period.

Peter Kiel, representing Victorville Water District (VWD), spoke in opposition to the proposed base period via teleconference.

Final comments from staff, legal, and General Manager:

Dr. Coulibaly provided clarification regarding a question asked by Director Cox.

Mr. McElhaney shared the judge's expectations from last year, read from the transcript, and made other comments regarding the proposed base period.

Mr. Anabtawi made final comments.

Chair Hoffman closed the public hearing at 4:48 p.m.

6. Consider adoption of the hydrologic base period of 2001-2020

Director West thanked all commenters for addressing the Watermaster Board and made other comments regarding the proposed base period.

Director Cox commended Mr. Ruesch for organizing the presentations for the Watermaster Workshops and made comments on the impact of making changes.

Director Ramirez stated that the Board is always looking for scientific data presented by staff to make decisions and will continue to do so.

Director Roelle asked a question that was answered by Mr. McElhaney.

Director Hoffman thanked the commenters for coming and staff for giving the Board the data they needed to make their decision.

ACTION #1240: *Director West made a motion to adopt the hydrologic base period of 2001-2020. Director Ramirez seconded the motion. The motion passed by following vote: Aye: 3 - Directors Hoffman, Ramirez, West. Nay: 2 – Directors Cox and Roelle. Absent: 2 – Directors Limbaugh and Page.*

7. EXECUTIVE OFFICER REPORTS - None

8. ENGINEER REPORTS – Mr. Wagner shared a slide updating the Mojave River's response to the recent storms.

9. LEGAL REPORTS – None

10. DIRECTORS' REPORTS – None

11/12. CLOSED SESSION - There was no Closed Session.

13. Discussion items for next or future agendas – None

14. ACTION #1241: *Chair Hoffman adjourned the meeting at 5:03 p.m.*

Andrea Hostetter, Secretary

Approved: _____

Attachments on file:

- Item 5 – Presentation
 - Presentation (Fennemore)
 - Fact sheet from Mike Jaynes
- Item 6 – Presentation
 - Signed Documentation
- Item 8 – Presentation
 - Sign-in sheets
 - Speaker cards

DRAFT

MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. CIV208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 28, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
Re: Accept Bills for Payment

As part of the Watermaster's financial responsibility, it is necessary to process accounts payable disbursements on a routine basis in order to meet generally accepted business practices. As part of the Finance Department's policies and procedures, this function is performed once or twice weekly depending on the volume and nature of the scheduled disbursement.

Attached for the Watermaster's review and approval are the bills for payment covering the period from October 1, 2025 through December 31, 2025. Bills for payment, presented within this report have decreased Watermaster cash by \$4,516,784.52.

Staff recommends that the Watermaster accept the attached bills for payment as part of the consent calendar during their regularly scheduled meeting of January 28, 2026.

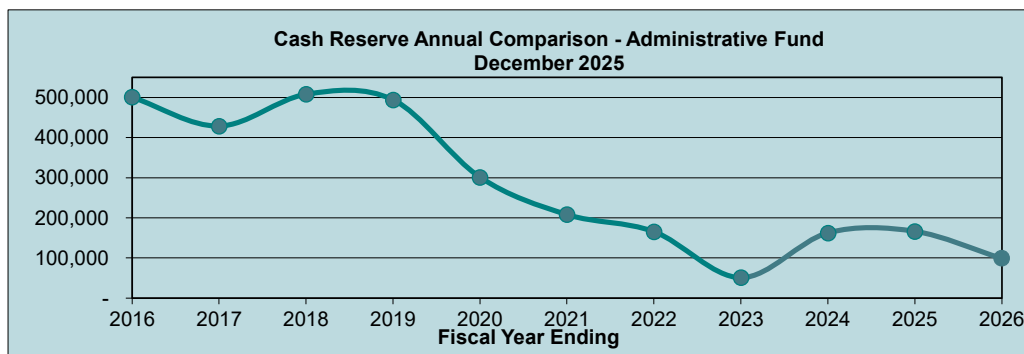
**MOJAVE BASIN AREA WATERMASTER
Bills Paid and Presented for Approval
10/01/2025 THROUGH 12/31/2025**

<u>Date</u>	<u>Invoice Description</u>	<u>Invoice Total</u>
10/15/2025	BRUNICK,MCELHANEY&KENNEDY LEGAL SERVICES WATERMASTER	10,196.60
10/15/2025	MOJAVE WATER AGENCY FY 2026 1st QTR RECON 50% COST SHARE Water Replacement	4,328,736.66
10/22/2025	ROGERS,ANDERSON,MALODY & SCOTT Auditing Services	1,555.00
11/14/2025	BRUNICK,MCELHANEY&KENNEDY LEGAL SERVICES WATERMASTER	23,277.00
12/11/2025	ROGERS,ANDERSON,MALODY & SCOTT Auditing Services	2,545.00
10/22/2025	GLS US Shipping Expenses	5.39
12/31/2025	MOJAVE WATER AGENCY FY 2026 2nd QTR RECON 50% COST SHARE	150,468.87
Total		<u><u>4,516,784.52</u></u>

Mojave Basin Area Watermaster FY 2026 Budget vs Actual YTD Status Report

	FY 2025/2026 Budget	Actual YTD December 31, 2025	FY 2025/2026 Projected	Variance Fav (Unfav)
Beginning Balance Administrative	\$ 19,045	\$ (144,213)	\$ (144,213)	\$ (163,258)
Beginning Balance Biological	\$ 916,333	\$ 946,897	\$ 946,897	\$ 30,564
Beginning Balance Replacement	\$ 866,636	\$ 3,272,257	\$ 3,272,257	\$ 2,405,621
Beginning Balance Makeup	\$ 5,075	\$ 5,247	\$ 5,247	\$ 172
REVENUES				
Administrative Fund:				
Administrative Assessments	576,300	(223,156)	565,000	(11,300)
Interest Income	4,000	7,283	14,566	10,566
Miscellaneous	34,000	10,854	27,824	(6,176)
Unapplied Credit	-	734,955	734,955	-
Total Revenue Administrative	614,300	529,936	1,342,345	(6,910)
Biological Fund:				
Biological Assessments	123,420	(46,860)	121,000	(2,420)
Interest Income	26,500	18,964	37,928	11,428
Unapplied Credit	-	183,739	183,739	-
Total Revenue Biological	149,920	155,843	342,667	9,008
Replacement Fund:				
Replacement Assessments	6,240,000	(12,995)	6,240,000	-
Interest Income	52,000	30,684	52,000	-
Total Revenue Replacement	6,292,000	17,689	6,292,000	-
Makeup Fund:				
Makeup Assessments	31,200	-	31,200	-
Interest Income	300	144	300	-
Total Revenue Makeup	31,500	144	31,500	-
EXPENDITURES				
Administrative Fund:				
Administrative Expenses	443,979	231,079	444,018	(39)
Legal	95,000	50,174	100,348	(5,348)
Engineering	112,200	72,363	144,726	(32,526)
Engineering Community Outreach	-	-	-	-
Total Expenditures Administrative	651,179	353,616	689,092	(37,913)
<i>Adjustment for A/R and A/P</i>		<i>(66,626)</i>	<i>(66,626)</i>	
Biological Fund:				
Other Expenses	157,000	-	157,000	-
Total Expenditures Biological	157,000	-	157,000	-
<i>Adjustment for A/R and A/P</i>		<i>236,021</i>	<i>236,021</i>	
Replacement Fund:				
Water Delivery Charges	6,240,000	-	6,240,000	-
Other Expenses	-	-	-	-
Total Expenditures Replacement	6,240,000	-	6,240,000	-
<i>Adjustment for A/R and A/P</i>		<i>3,044,785</i>	<i>3,044,785</i>	
Makeup Fund:				
Water Delivery Charges	31,200	-	31,200	-
Other Expenses	-	-	-	-
Total Expenditures Makeup	31,200	-	31,200	-
<i>Adjustment for A/R and A/P</i>		<i>-</i>	<i>-</i>	
Ending Balance Administrative	\$ (17,834)	\$ 98,733	\$ 575,666	\$ 593,500
Ending Balance Biological	\$ 909,253	\$ 866,719	\$ 896,543	\$ (12,710)
Ending Balance Replacement	\$ 918,636	\$ 245,161	\$ 279,472	\$ (639,164)
Ending Balance Makeup	\$ 5,375	\$ 5,391	\$ 5,547	\$ 172

Admin Fund Current Year Proceeds/(Deficit)	176,320
Bio Fund Current Year Proceeds/(Deficit)	155,843
Replacement Fund Current Year Proceeds/(Deficit)	17,689
Makeup Fund Current Year Proceeds/(Deficit)	144



MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. CIV208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 28, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
Re: Accept Permanent Transfers of Base Annual Production Right

The following permanent water transfers are proposed for processing at the January 28, 2026 Watermaster meeting.

- A. The Agnes and Edward Vander Dussen Trust to Mitch Hammack
1,613 acre-feet, including all Carryover FPA in the Baja Subarea
Selling Price: \$0.00 per acre-foot**
This is a transfer of BAP pursuant to the Rules and Regulations. The Agnes and Edward Vander Dussen Trust will have 0 acre-feet of BAP remaining if this transfer is accepted by Watermaster.
- B. Chisram, et al. to Randhawa Energy Company of California, LLC
247 acre-feet, including all Carryover FPA in the Baja Subarea
Selling Price: \$2,065.00 per acre-foot**
This is a transfer of BAP pursuant to the Rules and Regulations. Chisram, et al. will have 0 acre-feet of BAP remaining if this transfer is accepted by Watermaster.
- C. Triple H Partnership to Star Milling Company
218 acre-feet, including all Carryover FPA in the Baja Subarea
Selling Price: \$0.00 per acre-foot**
This is a transfer of BAP pursuant to the Rules and Regulations. Triple H Partnership will have 0 acre-feet of BAP remaining if this transfer is accepted by Watermaster.

Action:

Staff recommends that the Watermaster accept for filing the permanent transfers of Base Annual Production Right listed above, based on the finding that they are consistent with the Watermaster Rules and Regulations.

Watermaster Action: _____
Conditions: _____
Date: _____
Executive Officer: _____

MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. 208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

TO: Jeffrey Ruesch
Watermaster Services Manager

FROM: Robert C. Wagner, P.E.
Watermaster Engineer

DATE: January 15, 2026

RE: Proposed Transfers of Base Annual Production, January 28, 2026

The proposed transfers of Base Annual Production shown below are consistent with Exhibit F of the Judgment. There should be no change in consumptive use in the listed Subarea resulting from these transfers.

- A. **The Agnes and Edward Vander Dussen Trust to Mitch Hammack**
(1,613 acre-feet in the Baja Subarea)
- B. **Chiram, et al. to Randhawa Energy Company of California, LLC**
(247 acre-feet in the Baja Subarea)
- C. **Triple H Partnership to Star Milling Company**
(218 acre-feet in the Baja Subarea)

MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. 208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 28, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
Re: Consider Approval of the Watermaster Annual Financial Report for Fiscal Year 2024-25

Attached is a copy of the Mojave Basin Area Watermaster Annual Financial Report for the Fiscal Year 2024-25. The audit and annual report were previously reviewed by the Mojave Water Agency Board on December 11, 2025.

Action:

Staff recommends that the Watermaster accept the Watermaster Annual Financial Report for Fiscal Year 2024-25 and authorize inclusion of a final form of the document in the Annual Report to the Court.

Watermaster Action: _____
Conditions: _____
Date: _____
Executive Officer: _____



**Mojave Basin Area Watermaster
A Component Unit of the Mojave Water Agency**

Annual Financial Report

For the Fiscal Year Ended June 30, 2025



www.mojavewater.org
13846 Conference Center Dr.
Apple Valley, CA 92307

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**Mojave Basin Area Watermaster
Annual Financial Report
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)**

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Financial Section

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Independent Auditor's Report

To the Board of Directors
Mojave Basin Area Watermaster
Apple Valley, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Mojave Basin Area Watermaster (the Watermaster), a component unit of the Mojave Water Agency, as of and for the year ended June 30, 2025, 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 accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Watermaster as of June 30, 2025, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*) and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Watermaster and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

The Watermaster's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

Auditor's Responsibilities for the Audit 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 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 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 audit 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.

Report on Summarized Comparative Information

We have previously audited the Watermaster's 2024 financial statements, and we expressed unmodified opinions on the respective financial statements in our report dated December 1, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Prior Year Comparative Information

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Watermaster's financial statements for the year ended June 30, 2024, from which such summarized information was derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2025 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 solely 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 the effectiveness of the Watermaster's 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.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 1, 2025

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**Mojave Basin Area Watermaster
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Mojave Basin Area Watermaster (the Watermaster) provides an introduction to the financial statements of the Watermaster for the fiscal years ended June 30, 2025, and 2024. The two-year presentation is provided for comparative purposes. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- In fiscal year 2025, the Watermaster's net position decreased by 1.04%, or \$12,849, resulting in an ending net position of \$1,217,439. The decrease was primarily due to an increase in Biological Fund project expenditures totaling \$110,538, which exceeded the related Biological Fund assessment revenues increase of \$12,302, resulting in a net unfavorable variance of \$98,236. The impact of these higher project costs was partially offset by an increase in Administrative assessment revenues of \$61,267, attributed to a rate increase implemented during the fiscal year, as well as a \$25,337 overall increase in Replacement assessments. In fiscal year 2024, the Watermaster's net position increased 33%, or \$305,637, to \$1,230,288 primarily driven by a decrease in administrative expenses of \$177,701 due to vacant staff positions and lower legal and engineering charges. This was offset by a decrease in Biological, Replacement and Makeup Assessments revenue of \$52,581.
- In fiscal year 2025, the Watermaster's operating revenues increased 110.95%, or \$2,555,614, to \$4,859,082. The increase was primarily attributable to higher Replacement Assessments revenues, which rose significantly due to over pumping activities within the basin during the year and correlates to the increase in operating expenses. In fiscal year 2024, the Watermaster's operating revenues decreased 59%, or \$3,265,428, to \$2,303,468 driven by a decrease of \$606,991 in Replacement Assessments due to a reduction in pumping.
- In fiscal year 2025, the Watermaster's operating expenses increased by 138.35%, or \$2,759,477, to a total of \$4,753,995. The significant increase was primarily due to higher State Water Project importation costs associated with replacement water charges, resulting from over pumping within the basin during the fiscal year. In fiscal year 2024, the Watermaster's operating expenses decreased 63%, or \$3,461,169, to \$1,994,518 primarily due to a decreased amount of State Water Project importation for replacement charges due to local hydrology.

Required Financial Statements

This annual report consists of a series of comparative 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 for the fiscal years 2025 and 2024.

Due to the comparative nature of this report, the following financial statements include information that reflects the current year and prior year. The Statement of Net Position includes all of the Watermaster's investments in resources (assets) and obligations to creditors (liabilities). 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. These statements measure the success of the Watermaster's operations over the past years and can be used to determine if the Watermaster has successfully recovered all of its costs through its rates and other charges. These statements 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 periods. 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 questions such as, "Where

**Mojave Basin Area Watermaster
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2025**

did cash come from, what was cash used for, and what was the change in cash balance during the reporting period?”.

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.

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 net position. You can think of the Watermaster's net position – the difference between assets and liabilities – as one way to measure the Watermaster's financial health, or financial position. Over time, increases or decreases in the Watermaster's net position are 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.

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.

Statements of Net Position

	Condensed Statements of Net Position				
	2025	2024	Change	2023	Change
Assets					
Current assets	\$ 5,808,297	\$ 3,219,775	\$ 2,588,522	\$ 6,288,238	\$ (3,068,463)
Non-current assets	305,696	161,035	144,661	14,754	146,281
Total assets	6,113,993	3,380,810	2,733,183	6,302,992	(2,922,182)
Liabilities					
Current liabilities	4,896,554	2,150,522	2,746,032	5,378,341	(3,227,819)
Total liabilities	4,896,554	2,150,522	2,746,032	5,378,341	(3,227,819)
Net position					
Restricted	1,217,439	1,230,288	(12,849)	924,651	305,637
Total net position	\$ 1,217,439	\$ 1,230,288	\$ (12,849)	\$ 924,651	\$ 305,637

**Mojave Basin Area Watermaster
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As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Watermaster, assets of the Watermaster exceeded liabilities by \$1,217,439 and \$1,230,288 as of June 30, 2025 and 2024, respectively, which are restricted for the Biological Resources Trust Fund, Watermaster administrative costs, Replacement water, and Make-up water. The sources that feed each of these funds are dictated by the Judgment. Uses of these funds can only be used for the purpose stated in the Judgment.

Statements of Revenues, Expenses and Changes in Net Position

Condensed Statements of Revenues, Expenses and Changes in Net Position					
	2025	2024	Change	2023	Change
Revenue:					
Operating revenues	\$ 4,859,082	\$ 2,303,468	\$ 2,555,614	\$ 5,568,896	\$ (3,265,428)
Non-operating revenues	118,257	122,342	(4,085)	65,348	56,994
Total revenues	<u>4,977,339</u>	<u>2,425,810</u>	<u>2,551,529</u>	<u>5,634,244</u>	<u>(3,208,434)</u>
Expenses:					
Operating expenses	4,753,995	1,994,518	2,759,477	5,455,687	(3,461,169)
Non-operating expenses	236,193	125,655	110,538	45,621	80,034
Total expenses	<u>4,990,188</u>	<u>2,120,173</u>	<u>2,870,015</u>	<u>5,501,308</u>	<u>(3,381,135)</u>
Change in net position	(12,849)	305,637	(318,486)	132,936	172,701
Net position, beginning of year	<u>1,230,288</u>	<u>924,651</u>	<u>305,637</u>	<u>791,715</u>	<u>132,936</u>
Net position, end of year	<u>\$ 1,217,439</u>	<u>\$ 1,230,288</u>	<u>\$ (12,849)</u>	<u>\$ 924,651</u>	<u>\$ 305,637</u>

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

In fiscal year 2025, the Watermaster's total expenses increased 135.37%, or \$2,870,015, to \$4,990,188. The significant increase was primarily due to higher State Water Project importation costs associated with replacement water charges, resulting from over pumping within the basin during the fiscal year. In addition, administrative expenses increased \$302,769 from prior year due to increased Engineering consultant costs and the Watermaster being fully staffed compared to prior year. In fiscal year 2024, the Watermaster's total expenses decreased 61%, or \$3,381,135, to \$2,120,173 primarily due to a decrease of \$565,814 for the amount of State Water Project importation for replacement charges, as well as a decrease in administrative expenses of \$177,701 driven by vacant staff positions, lower legal and engineering consulting charges. In addition, a decrease of \$50,512 for expenses used in the Biological fund.

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 based on past, present, and future events.

Requests for Information

This financial report is designed to provide the Watermaster's funding sources, customers, stakeholders and other interested parties with an overview of the 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 Mojave Water Agency at 13846 Conference Center Drive, Apple Valley, CA, 92307 or by phone at (760) 946-7000.

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Basic Financial Statements

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Mojave Basin Area Watermaster
Statements of Net Position
June 30, 2025 (with comparative data for 2024)

	<u>2025</u>	<u>2024</u>
ASSETS		
Current assets:		
Restricted - cash and cash equivalents (Note 2)	\$ 4,397,367	\$ 1,940,000
Accrued interest receivable	12,090	1,264
Accounts receivable - Administrative assessments	4,009	4,657
Accounts receivable - Biological assessments	720	652
Accounts receivable - Replacement assessments	1,393,572	1,272,663
Accounts receivable - Make-up assessments	539	539
	<u>5,808,297</u>	<u>3,219,775</u>
Total current assets		
Non-current assets:		
Accounts receivable - Administrative assessments	29,506	15,573
Accounts receivable - Biological assessments	461	247
Accounts receivable - Replacement assessments	275,729	145,215
	<u>305,696</u>	<u>161,035</u>
Total non-current assets		
	<u>6,113,993</u>	<u>3,380,810</u>
Total assets		
LIABILITIES		
Current liabilities:		
Accounts payable - Administrative	117,694	6,703
Accounts payable - Biological	236,193	125,655
Accounts payable - Replacement	4,225,489	1,750,789
Due to Mojave Water Agency	317,178	267,375
	<u>4,896,554</u>	<u>2,150,522</u>
Total current liabilities		
	<u>4,896,554</u>	<u>2,150,522</u>
Total liabilities		
NET POSITION		
Restricted for Watermaster (Note 3)	<u>1,217,439</u>	<u>1,230,288</u>
	<u>\$ 1,217,439</u>	<u>\$ 1,230,288</u>
Total net position		

See accompanying notes to the basic financial statements.

Mojave Basin Area Watermaster
Statements of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES		
Administrative assessments	\$ 539,941	\$ 478,674
Biological assessments	126,276	113,974
Replacement assessments	<u>4,192,865</u>	<u>1,710,820</u>
Total operating revenues	<u>4,859,082</u>	<u>2,303,468</u>
OPERATING EXPENSES		
State Water Project importation charges:		
Replacement charges	4,048,372	1,591,664
Operating costs	<u>705,623</u>	<u>402,854</u>
Total operating expenses	<u>4,753,995</u>	<u>1,994,518</u>
Operating income	<u>105,087</u>	<u>308,950</u>
NONOPERATING REVENUES (EXPENSES)		
Investment earnings	79,576	92,890
Administrative revenue	38,681	29,452
Biological expense	<u>(236,193)</u>	<u>(125,655)</u>
Total nonoperating revenues (expenses)	<u>(117,936)</u>	<u>(3,313)</u>
Change in net position	(12,849)	305,637
Net position, beginning of year	<u>1,230,288</u>	<u>924,651</u>
Net position, end of year	<u>\$ 1,217,439</u>	<u>\$ 1,230,288</u>

See accompanying notes to the basic financial statements.

Mojave Basin Area Watermaster
Statements of Cash Flows
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Cash receipts from customers and others	\$ 4,594,092	\$ 3,810,103
Cash paid to vendors and suppliers	(1,817,599)	(5,033,030)
Cash paid to employees for salaries and wages	<u>(387,876)</u>	<u>(285,510)</u>
Net cash provided (used) by operating activities	<u>2,388,617</u>	<u>(1,508,437)</u>
Cash flows from investing activities:		
Investment earnings	<u>68,750</u>	<u>96,879</u>
Net cash provided by investing activities	<u>68,750</u>	<u>96,879</u>
Net increase (decrease) in cash and cash equivalents	2,457,367	(1,411,558)
Cash and investments, beginning of year	<u>1,940,000</u>	<u>3,351,558</u>
Cash and investments, end of year	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>
Reconciliation to the Statement of Net Position:		
Restricted - cash and cash equivalents	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>
Total cash and investments	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>

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See accompanying notes to the basic financial statements.

Mojave Basin Area Watermaster
Statements of Cash Flows, continued
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

	<u>2025</u>	<u>2024</u>
Reconciliation of operating income to net cash provided (used) by operating activities		
Operating income	\$ 105,087	\$ 308,950
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Nonoperating revenues	38,681	29,452
Nonoperating expenses	(236,193)	(125,655)
Changes in assets and liabilities:		
(Increase) Decrease in assets:		
Accounts receivable - Administrative assessments	(13,285)	(12,992)
Accounts receivable - Biological assessments	(282)	(185)
Accounts receivable - Replacement assessments	(251,423)	1,517,870
Accounts receivable - Make-up assessments	-	1,942
Increase (Decrease) in liabilities:		
Accounts payable - Administrative	110,991	(15,151)
Accounts payable - Biological	110,538	80,224
Accounts payable - Replacement	2,474,700	(3,321,171)
Accounts payable - Make-up	-	(16,980)
Due to Mojave Water Agency	49,803	45,259
Total adjustments	<u>2,283,530</u>	<u>(1,817,387)</u>
Net cash provided (used) by operating activities	<u>\$ 2,388,617</u>	<u>\$ (1,508,437)</u>
Noncash activities		
None		

See accompanying notes to the basic financial statements.

Note 1: Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Mojave Water Agency (the Agency) was organized July 21, 1960, by an act of the legislature of the State of California known as the Mojave Water Agency Act. Within the limits of its power and authority set forth in this act, the purpose of the Agency is to do any and every act necessary so that sufficient water may be available for any present or future beneficial use of lands and inhabitants of the Agency, including, but not limited to, construction, maintenance, alteration, purchase, and operation of any and all works or improvements within the Agency necessary or proper to carry out any object or purpose of this act; and the gathering of data for, and the development and implementation of, after consultation and coordination with all public and private water entities who are in any way affected, management and master plans to mitigate the cumulative overdraft of groundwater basins, to monitor the condition of the groundwater basins, to pursue all necessary water conservation measures, and to negotiate for additional water supplies from all state, federal, and local sources. The Agency is governed by a seven-member Board of Directors who serves overlapping four-year terms.

In 1994, to administer the provisions of the groundwater adjudication judgment, the Superior Court of Riverside appointed the Agency as the Mojave Basin Area Watermaster (the Watermaster) and ordered the Watermaster to formulate a plan and program for management of the Basin's resources. Although the Watermaster is legally separate, it is included as a blended component unit of the Agency, as it is in substance part of the Agency's operations as it is governed by the same Board of Directors. Complete financial statements for the Agency are available at the Agency's office or upon request of the Agency at 13846 Conference Center Drive, Apple Valley, CA, 92307.

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 delivering wholesale water to its service area on a continuing basis be financed or recovered primarily through user charges (assessments). 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 the Watermaster assessments, result from exchange transactions associated with the principal activity of the Agency. Exchange transactions are those in which each party receives and gives up essentially equal values. The principal operating revenues of the Watermaster are water sales (assessments) to member water right holders. 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.

Note 1: Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities, and Net Position

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 and liabilities and disclosures of contingent assets and liabilities 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.

Cash and Cash Equivalents

Substantially, all of 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.

Investments

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.

Fair Value Measurements

The Watermaster categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset, as follows:

- Level 1 – Valuation is based on quoted prices in active markets for identical assets.
- Level 2 – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- Level 3 – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of defaults, loss severity and other assumptions that are internally generated and cannot be observed in the market.

Accounts Receivable and Allowance for Uncollectible Accounts

The Watermaster extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the Watermaster uses the allowance method for the reservation and write-off of those accounts.

Note 1: Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities, and Net Position, continued

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 reduced by any debt outstanding against the acquisition, construction or improvement of those assets.
- Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This component of net position consists of net position that does not meet the definition of *restricted* net position or *net investment in capital assets*.

Net Position Flow Assumption

Sometimes the Watermaster will fund expenses for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Watermaster's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Note 2: Cash and Cash Equivalents

Investment in State Investment Pool

The Watermaster is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the Watermaster's investment in this pool is reported in the accompanying financial statements at amounts based upon the Agency'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. The Watermaster may invest up to \$75,000,000 in the LAIF fund. LAIF has a minimum \$5,000 transaction amount in increments of \$1,000 with a maximum of 15 transactions (combination of deposits and withdrawals) per month. LAIF requires a one-day prior notice for deposits and withdrawals of \$10 million or more.

Mojave Basin Area Watermaster
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

Note 2: Cash and Cash Equivalents, continued

Investment in the California Cooperative Liquid Assets Securities System

The Watermaster is a voluntary participant in the California Cooperative Liquid Assets Securities System (California CLASS). California CLASS is a joint exercise of powers entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. The fair value of the Watermaster's investment in this pool is reported in the accompanying financial statements. There are no limitations on withdrawals.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the 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 California Government Code and the Watermaster's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, 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 the public agencies. Of the bank balances, up to \$250,000 is federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the Watermaster's name.

Cash and cash equivalents as of June 30, are classified in the accompanying financial statements as follows:

	<u>2025</u>	<u>2024</u>
Restricted - cash and cash equivalents:		
Administrative	\$ 172,966	\$ 151,957
Biological resources trust	946,897	916,333
Replacement water	3,272,257	866,636
Make-up water	5,247	5,074
	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>

Cash and cash equivalents as of June 30, consist of the following:

	<u>2025</u>	<u>2024</u>
Demand deposits with financial institutions	\$ 1,688,837	\$ 400,220
Local Agency Investment Fund (LAIF)	1,719,329	111,638
California Cooperative Liquid Assets Securities System (California CLASS)	989,201	1,428,142
	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>
Total cash and investments	<u>\$ 4,397,367</u>	<u>\$ 1,940,000</u>

Note 2: Cash and Cash Equivalents, continued

Custodial Credit Risk, continued

The custodial credit risk for investments is the risk that, in the event of the 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. The Code and the Watermaster's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. 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, external investment pools (such as California CLASS) or government investment pools (such as LAIF).

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.

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

	<u>2025</u>	<u>2024</u>
Deposits held with California Local Agency Investment Fund (LAIF)	12 months or less	12 months or less
California Cooperative Liquid Assets Securities System (California CLASS)	12 months or less	12 months or less

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF is not rated. California CLASS is rated by S&P Global Ratings; the current rating is 'AAAm'.

Concentration of Credit Risk

The investment policy of the Watermaster contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. At June 30, 2025 and 2024, the Watermaster did not hold any investments in any one issuer (other than external pools) that represent 5% or more of total Watermaster investments.

Mojave Basin Area Watermaster
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

Note 3: Net Position

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

	<u>2025</u>	<u>2024</u>
Restricted net position:		
Administrative	\$ (216,303)	\$ (100,628)
Biological resources trust	711,885	791,577
Replacement water	716,071	533,725
Make-up water	5,786	5,614
	<u> </u>	<u> </u>
Total restricted net position	<u>\$ 1,217,439</u>	<u>\$ 1,230,288</u>

The net position from prior years is now depleted and the Watermaster is looking to increase their rates to resolve the deficit balance for the administrative category.

Note 4: 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 a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage.

At June 30, 2025, the Watermaster participates in the ACWA/JPIA pooled programs for liability, and property programs as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$5,000,000 per occurrence. The ACWA/JPIA purchased additional excess coverage layers: \$55 million for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

In addition, the Watermaster also has the following insurance coverage:

- Crime coverage up to \$100,000 per loss includes public employee dishonesty, depositor's forgery or alteration, theft, computer and funds transfer fraud coverage's, subject to \$1,000 deductible per loss.
- Property loss is paid at the replacement cost for property on file, if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$150 million per loss, subject to a \$1,000 deductible per loss. Mobile equipment and vehicles, on file, are paid on actual cost value basis at time of loss and subject to \$1,000 deductible per loss.
- Boiler and machinery coverage for the replacement cost up to \$150 million per occurrence, subject to various deductibles depending on the type of equipment, on file.

Mojave Basin Area Watermaster
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2025 (with comparative data for 2024)

Note 4: Risk Management, continued

The Watermaster has purchased workers' compensation insurance coverage for injuries to employees through the Special District Risk Management Association (SDRMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California special districts. The purpose of the SDRMA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At June 30, 2025, the Watermaster participated in the workers' compensation programs of the SDRMA as follows:

- Workers' compensation coverage up to California statutory limits for all work related injuries/illnesses covered by California law and employers liability limit of \$5,000,000 per occurrence.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the Watermaster's insurance coverage during the years ending June 30, 2025, 2024 and 2023. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2025, 2024, and 2023, respectively.

Note 5: 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.

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Report on Internal Control and Compliance

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

Board of Directors
Mojave Basin Area Watermaster
Apple Valley, California

We have audited, 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, the financial statements of the Mojave Basin Area Watermaster (the Watermaster) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Watermaster's basic financial statements, and have issued our report thereon dated December 1, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Watermaster's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 audit 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.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit 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*.

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 an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 1, 2025

MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. 208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 28, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
Re: Consider Lower Narrows Base Flow Determination for
Water Year 2024-25

The Base Flow at Lower Narrows for the 2024-25 Water Year was estimated by the Watermaster's Engineer to be 5,695 acre-feet. The storm flow was estimated to be 94 acre-feet. Total discharge reported by the USGS for the 2024-25 Water Year was 5,789 acre-feet.

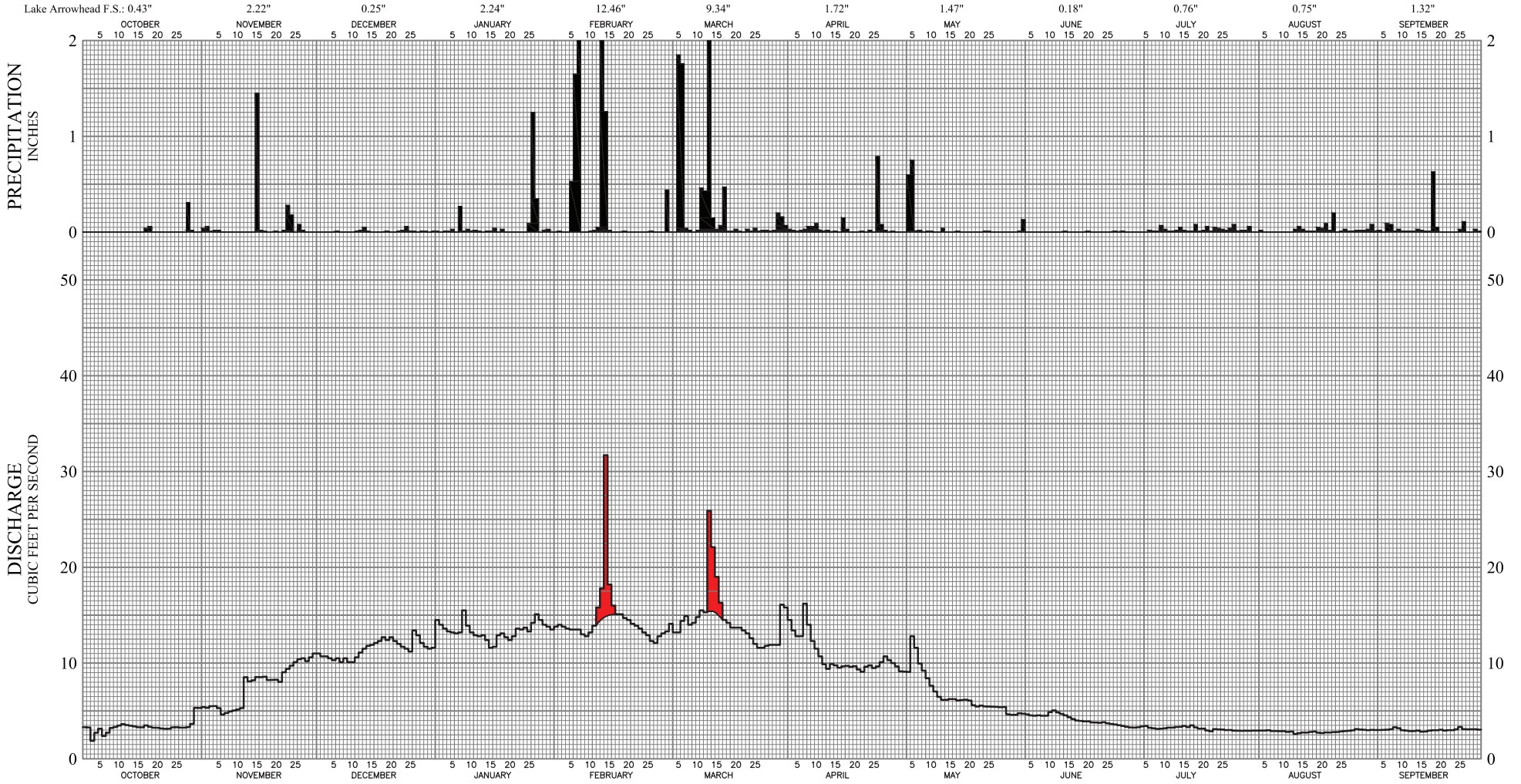
Total combined discharge at Deep Creek and West Fork Mojave River serves as a guide in the Base Flow determination at Lower Narrows. The hydrograph included herewith showing the Base Flow and scalping line, was prepared with all available hydrologic data as of this date.

Action:

Staff recommends that the Watermaster adopt the Base Flow amount of 5,695 acre-feet for the Lower Narrows for Water Year 2024-25.

Watermaster Action: _____ Conditions: _____ Date: _____ Executive Officer: _____

Precipitation at Lake Arrowhead on Feb 7 = 2.59", Feb 13 = 6.30", Mar 13 = 3.18"



DISCHARGE OF MOJAVE RIVER AT LOWER NARROWS, PRECIPITATION AT LAKE ARROWHEAD FIRE STATION #1 WATER YEAR 2024-25

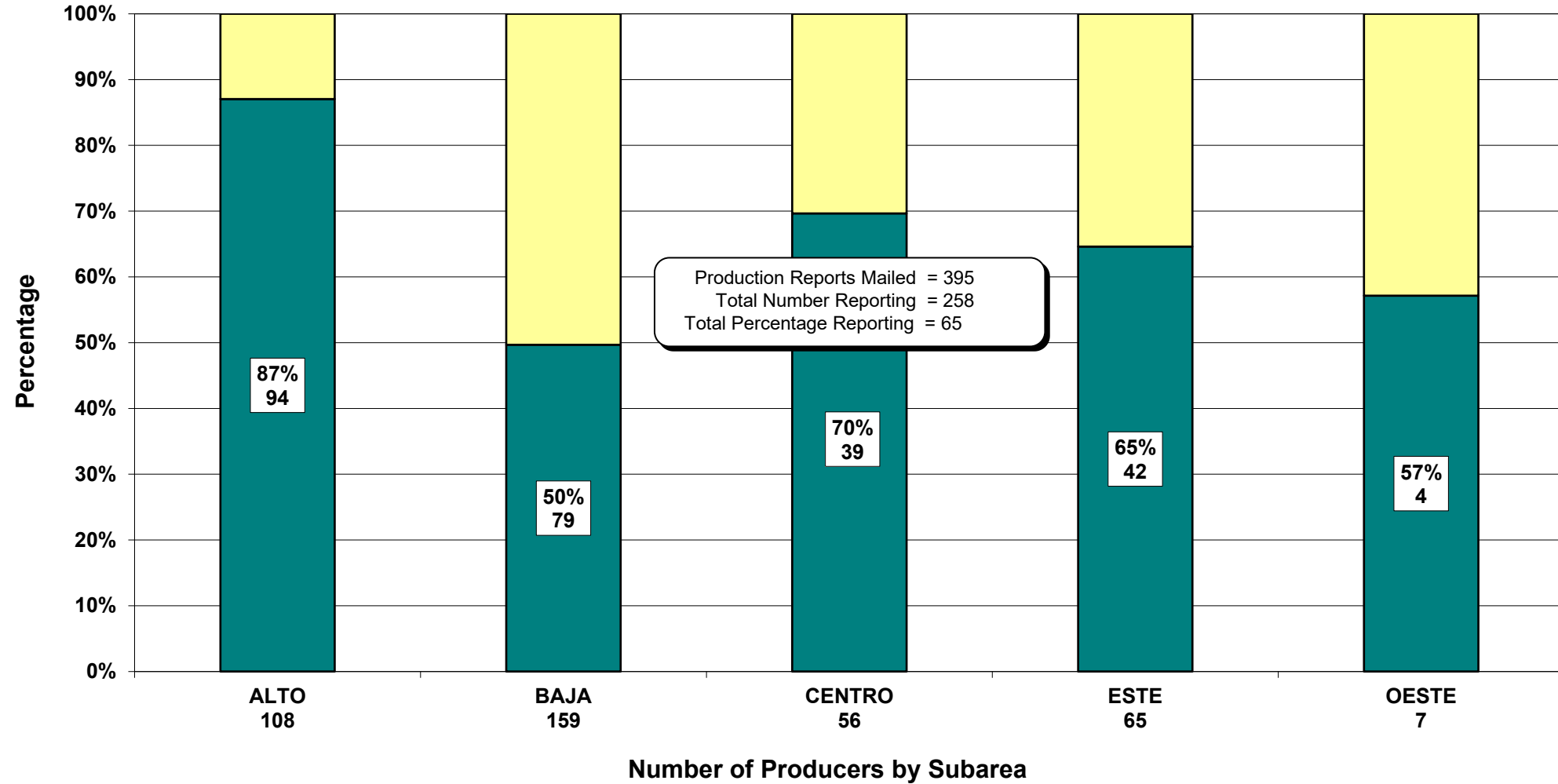
	PRECIPITATION AT LAKE ARROWHEAD FIRE STATION #1	
	RED AREA DENOTES STORM FLOW	
	SOLID LINE DENOTES USGS MEASURED DISCHARGE	
	USGS MEASURED DISCHARGE	5,789 AC.-FT.
	ESTIMATED STORM FLOW	94 AC.-FT.
	ESTIMATED BASE FLOW	5,695 AC.-FT.



MOJAVE BASIN AREA WATERMASTER

January 14, 2026

Percentage of Producers Reporting Fourth Quarter 2024-25 Water Year



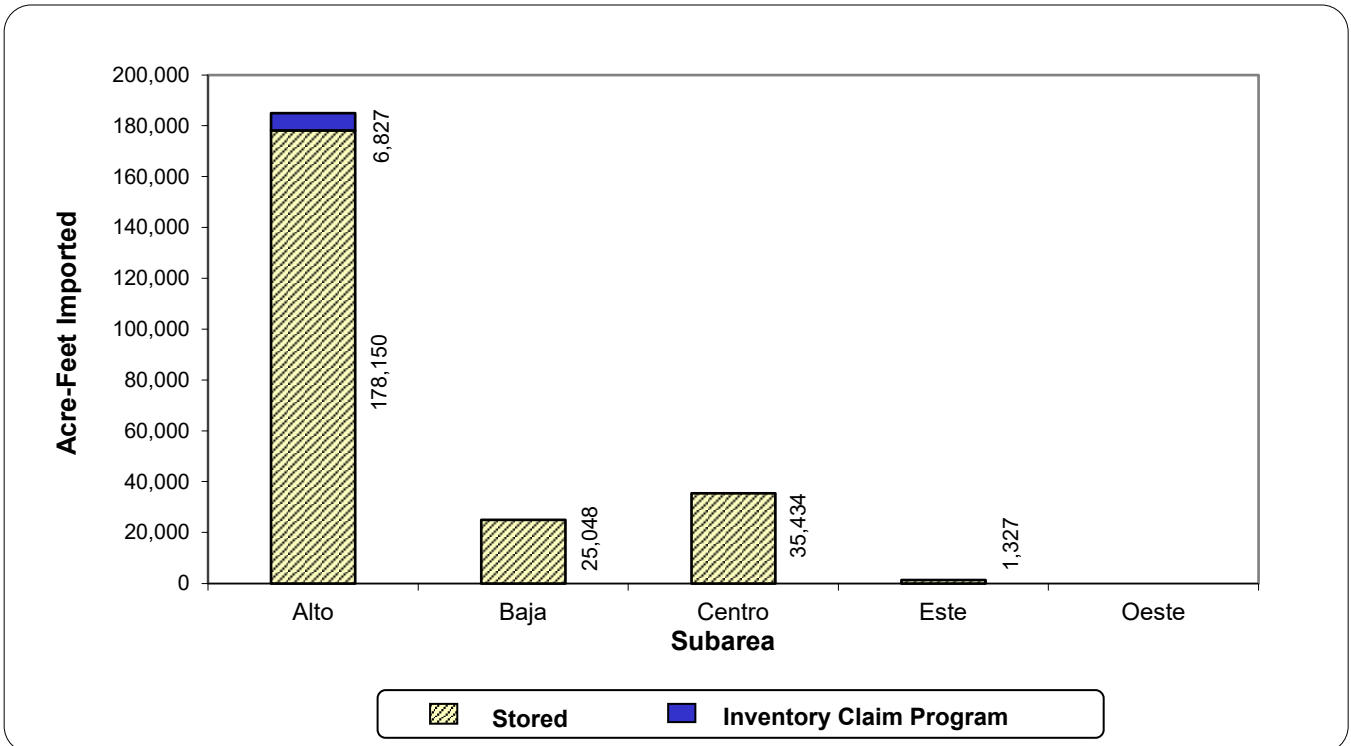
Mojave Basin Area

Status of MWA Groundwater Storage Accounts by Subarea

(As of December 31, 2025)

All Amounts in Acre-Feet

Subarea	Stored Water	Inventory Claim Program
Alto	178,150	6,827
Baja	25,048	0
Centro	35,434	0
Este	1,327	0
Oeste	0	0
Total	239,959	6,827



Watermaster
Investment Report
For the Quarter Ended December 31, 2025

Cash & Equivalent	Purchase Date	Maturity Date	Coupon Rate	Par Value	Cost Value	% of Total	Market Value	Price Quote @Purchase	YTM(#)
Local Agency Investment Fund (LAIF)				27,014.66	27,014.66	2.22%	27,047.03		4.03%
Operating Account				461,877.21	461,877.21	37.94%	461,877.21		0.30%
CA Class Investments				728,622.09	728,622.09	59.85%	728,622.09		3.88%
Total Cash and Investments				1,217,513.96	1,217,513.96	100.00%	1,217,546.33		

Notes: Yield to maturity (YTM) is the estimated rate of return on a bond given its purchase price, assuming all coupon payments are made on a timely basis and reinvested at this same rate of return to the maturity date and is updated on a quarterly basis.

I certify that all investment activities since the last investment report have been in conformity with the investment policy of Mojave Water Agency and California Government Code. All investment securities are held in a third party custodial account for safekeeping. There are no monthly transactions (purchases, sales, or maturities of securities) to report for this month. The Chief Financial Officer/Treasurer of Mojave Water Agency, believes there is sufficient cash flow from liquid and maturing securities, bank deposits, and incoming cash to meet the next six month's estimated expenditures.

Lauren Warrem

Lauren Warrem, CPA, CPFO
 Chief Financial Officer/Treasurer

1/14/2026

Date

EXHIBIT 2

MOJAVE BASIN AREA WATERMASTER

FOR
CITY OF BARSTOW, ET AL, VS. CITY OF ADELANTO, ET AL,
CASE NO. 208568 - RIVERSIDE COUNTY SUPERIOR COURT

MEMORANDUM

Date: January 14, 2026
To: Watermaster
From: Adnan Anabtawi, Executive Officer
By: Robert C. Wagner, Watermaster Engineer
Re: Consider adoption of the hydrologic base period of 2001-2020

In the Production Safe Yield (PSY) & Consumptive Use Update dated February 28, 2024, Watermaster used a new hydrologic base period (BP) in its PSY calculation. The BP of 1931-1990 was used for the calculations in Exhibit C, Table C-1 of the Judgment After Trial. The Court previously asked that Watermaster consider a drier and more recent hydrologic planning period (June 2022 FPA Court Order). Using the guidance found in DWR's Bulletin 84 (1967), the period of 2001-2020 was selected as the new BP. (See attached summary of the February 28, 2024 report.)

This same BP (2001-2020) was used for Watermaster's PSY/FPA recommendations in 2025. At the Court hearing that was held on August 4, 2025, the Court stated:

"I think it would be helpful to get that issue resolved, whether we'll stick with 1931 to 1990 or whether we're going to use the new 20-year period, I think that would be a good thing to get resolved and out of the way before we deal with PSY calculations and FPA calculations before next June or July."

Watermaster filed a motion to determine the hydrologic base period with the Court on September 3, 2025 and Court hearings were held on October 20, 2025 and October 27, 2025. The Court did not issue an order on our motion but instead indicated during the hearing that a Watermaster needs to adopt the hydrologic base period and then file another motion with the Court for its approval.

Watermaster circulated the Watermaster Engineer's statement of reasons for recommending the 2001-2020 hydrologic base period on November 12, 2025 and held a workshop on December 12, 2025 to discuss these reasons with the interested Parties. We received several letters from interested parties before and after the workshop which are attached to this memorandum. We have also had follow-up discussions with these parties.

Action:

Staff recommends that Watermaster adopt the hydrologic base period of 2001-2020 and direct legal counsel to request a hearing with the Court to consider the hydrologic base period of 2001-2020.

Watermaster Action: _____
Conditions: _____
Date: _____
Executive Officer: _____

Wagner & Bonsignore

Consulting Civil Engineers, A Corporation

Nicholas F. Bonsignore, P.E.
 Robert C. Wagner, P.E.
 Paula J. Whealen

Martin Berber, P.E.
 Patrick W. Ervin, P.E.
 David P. Lounsbury, P.E.
 Vincent Maples, P.E.
 Leah Orloff, Ph.D, P.E.
 David H. Peterson, C.E.G., C.H.G.
 Ryan E. Stolfus

MEMORANDUM

To: Mojave Basin Area Watermaster

From: Robert C. Wagner, P.E.

Date: February 28, 2024

Re: Updates for PSY, Consumptive Uses, and Free Production Allowance Recommendations (FPA) for Water Year 2024-25

We have completed an update to the Production Safe Yield (PSY) for each of the five subareas consistent with direction from the Court during hearings from June 2022, and 2023. The PSY, indicated FPA and proposed FPA for 2024-25 are shown below.

Table 1
Updated Production Safe Yield and Proposed Free Production Allowance 2024-25

Subarea	Current PSY	Current FPA	Surplus/ (Deficit)	Indicated PSY	Indicated FPA	Proposed FPA
Alto	59,409	50.4%	(17,475)	62,005	53.3%	53.3%
Baja	12,189	20.4%	---	12,749	19.3%	20.4%
Centro	21,088	55.0%	11,540	31,420	61.6%	60.0%
Este	4,728	55.0%	---	5,108	25.3%	50.0%
Oeste	1,712	50.0%	(1,566)	2,970	41.9%	50.0%

Notes:

1. Current PSY as set by Watermaster, May 1, 2023.
2. Current FPA as set by Court September, 2023.
3. Alto and Oeste deficit determined by Upper Mojave River Basin Model (UMBM).
4. Baja PSY assumes $\Delta S=0$ based on Baja Hydrographs (Appendix E).
5. Centro surplus from proposed Table 5-1 based on UMBM. PSY includes adjustment for return flow from pumping the surplus (Appendix A).
6. Este, Fifteen Mile Valley surplus, 134 acre-feet per UMBM, for Lucerne Valley, $\Delta S=0$ based on water level response over time, see Este Hydrographs (Appendix D).
7. Surplus/Deficit for Oeste; see Appendix G. Proposed PSY see Appendix C.

With respect to the Oeste Subarea as shown in Table 1, the PSY and the FPA recommendations are based on an assessment of water level trends and is discussed in Appendix C. As indicated in Appendix C, we recommend PSY be set at 3,634 acre feet, and FPA at 50% of BAP.

The Appendices for each subarea discuss various elements of water supply use and disposal specific to that subarea. We have combined the Alto/Centro discussion into one document as those subareas are directly affected by the water supply conditions in Alto.

Different from previous evaluations for the Alto subarea, we have incorporated the UMBM to represent conditions in Alto, above the Lower Narrows, and in Oeste and the Fifteen Mile Valley portion of the Este subarea. A description of the model, its inputs, assumptions and output is included as Appendix G. The model results agree well with the water balance approach for Alto, that has traditionally been reported as Table 5-1 of the Watermaster Annual Report (Appendix A, Fig. 3)

Figure 1, generally shows the adjudicated boundary and the boundary of the five subareas. Figure 2, shows the area of investigation for the Model, as well as the Model boundary, and areas modified from the original model to isolate Oeste, Este and the upper portion of the Alto subarea. The original model's domain covered the Upper Mojave Basin from the Los Angeles County line in the west, to include Fifteen Mile Valley in the east; from the upper Mojave River watershed to include portions of the Transition Zone and including the VVWRA discharges.

The Court previously asked that we consider a drier and more recent hydrologic planning period. Water supply as measured at the Forks, during the 11-year period between 2011 and 2022 was only about 42% of the long-term average (1931-1990) supply.

This raised the concern that the basin could experience an average water supply over a long period of time, but over an extended dry period water supply shortages could result. For example, the 20 year period 1946-65 was the driest 20 years on record, about 50% of the 60 year Judgment's base period average; yet this was significantly wetter than the 11 years preceding 2023. Consequently, we updated the hydrologic base period for purposes of establishing PSY for Alto and Centro (2001-2020). This period is consistent with the guidance from California Department of Water Resources, Bulletin 84, 1967 that was used as guidance for the base period in the Judgment.

“The base period conditions should be reasonably representative of long-time hydrologic conditions and should include both normal and extreme wet and dry years. Both the beginning and the end of the base period should be preceded by a series of wet years or a series of dry years, so that the difference between the amount of water in transit within the zone of aeration at the beginning and end of the base period would be a minimum. The base period should also be within the period of available records and should include recent cultural conditions as an aid for projections under future basin operational studies.” (Bulletin 84, page, 12)

The period 2001-2020 (61,635 acre feet) was preceded by dry years and ended with dry years as measured by USGS at the Forks. The period is about 6% drier than the base period average (65,538 acre feet). The period is entirely within the period of available record and includes recent cultural conditions. Water year 2022, the most recent year that data is available is assumed to represent pumping and consumptive uses on a forward-looking basis. For purposes of establishing PSY, and recommending FPA, 2001-2020 is an acceptable base period (Figure 3).

Each Subarea is discussed separately in the appendices as well as the consumptive use update for 2022 and the description of the UMBM:

Appendix A: Alto/Centro

Appendix B: Transition Zone

Appendix C: Oeste

Appendix D: Este

Appendix E: Baja

Appendix F: Consumptive Use Memo

Appendix G: Upper Mojave Basin Model

EXHIBIT 3



**Mojave Basin Area Watermaster
1/14/2026**

Consider Adoption of the Hydrologic Base Period of 2001-2020

Staff Recommendation

- Staff recommends that Watermaster adopt the hydrologic base period of 2001-2020 and direct legal counsel to request a hearing with the Court to consider the hydrologic base period of 2001-2020.

EXHIBIT 4

March 15, 2024

VIA [EMAIL/ahostetter@mojavewater.org](mailto:ahostetter@mojavewater.org)

Andrea Hostetter
Watermaster Water Agency
13846 Conference Center Drive
Apple Valley, CA 92307-4377

Re: **Mojave Watermaster March 27, 2024 Meeting: Comments on PSY Update and 2024-25 FPA Watermaster Proposal**

Dear Ms. Hostetter:

This firm represents Mitsubishi Cement Corporation (“Mitsubishi”), Robertson’s Ready Mix, Ltd. (“Robertson’s”), and CalPortland Company (“CalPortland”). Collectively, these parties have facilities located throughout the Mojave Basin Area within the Este, Centro, Alto, and Baja Subareas.

The Mojave Basin Watermaster Engineer released on February 28, 2024, its (1) Recommendation for Free Production Allowance for Water Year 2024-25 (“FPA Recommendation WY 2024-2025”) and (2) Production Safe Yield & Consumptive Use Update (“PSY Update”). We provide these comments for the Watermaster’s consideration of these items at the scheduled March 27, 2024 public hearing, and we request these comments be included in the record.

I. PRODUCTION SAFE YIELD FOR ESTE DOES NOT APPEAR TO SELECT THE HIGHEST AVERAGE ANNUAL AMOUNT OR ACCOUNT FOR INCREASES IN STORAGE AS REQUIRED BY THE JUDGMENT

In 2023, the Court directed the Watermaster to re-evaluate Production Safe Yield (“PSY”) for each Subarea, and to incorporate the updated PSY estimates into any Rampdown recommendations for Free Production Allowance for Water Year 2024-2025.

The Judgment defines Production Safe Yield as:

Andrea Hostetter

March 15, 2024

Page 2

The **highest** average Annual Amount of water that can be produced from a Subarea: (1) over a sequence of years that is representative of long-term average annual natural water supply to the Subarea net of long-term average annual natural outflow from the Subarea, (2) under given patterns of Production, applied water, return flows and Consumptive Use, and (3) **without resulting in a long-term net reduction of groundwater in storage** in the Subarea.

(Judgment, paragraph II.A.4.aa, emphasis added.)

In the recently released FPA Recommendation WY 2024-2025, the Watermaster Engineer notes that Este PSY “has an average 5,108 acre feet for the past 5 years and 6,582 acre feet for the 20 year base period (2001-2022).”¹ In the Watermaster PSY Update, Verified Production is estimated to “range from 4,029 to 4,304 AFY during the last five water years.”²

The current Watermaster Engineer recommendations for the Este Subarea: (1) do not utilize the highest average Annual Amount; (2) should explain how the recommendations are representative of the long-term average; and (3) ignore or fail to account for many recent years of stable water levels reported by the Watermaster demonstrating that current pumping levels will not result in a long-term net reduction of groundwater in storage. In short, to the extent the Watermaster Engineer will utilize data presented in its PSY Update to propose Rampdown, the PSY should be at least 6,582 AFY (the higher supported figure cited by the Watermaster Engineer in the PSY Update), and likely higher given the sustained levels of verified production in Este that do not risk loss of groundwater in storage.

A. **The Watermaster Engineer Appears to Select the Lowest Average Annual Amount it Analyzes as Opposed to the Highest Average as Required by the Judgment**

In the Watermaster’s FPA Recommendation WY 2024-2025, the Watermaster Engineer states:

Assuming limited or no change in storage the PSY for Este is about equal to the pumping, or about an average 5,108 acre feet for the past 5 years and 6,582 acre feet for the 20 year base period (2001-2022). Assuming water levels indicate lack of storage change during the past 20 plus years, the PSY might be as high as 6,582 acre feet.

¹ Watermaster Recommendation for Free Production Allowance for Water Year 2024-25, February 28, 2024 https://mojavewater.granicus.com/MetaViewer.php?view_id=2&clip_id=1336&meta_id=107551#page=4

² Watermaster Production Safe Yield and Consumptive Use Update, Water Supply Update for Este Subarea, February 28, 2024 <https://www.mojavewater.org/wp-content/uploads/2024/02/20240222-PSY-and-CU-Update-2024.pdf#page=53>

Andrea Hostetter

March 15, 2024

Page 3

(FPA Recommendation WY 2024-2025, pg. 4.)³

Without explanation, the Watermaster proposes utilizing a 5,108 AFY value for Este PSY:

We recommend the **smaller** value as more representative of the present conditions, but note this is subject to continuing investigation (PSY Update, Appendix D).

(FPA Recommendation WY 2024-2025, pg. 4., emphasis added.)⁴

The Watermaster Engineer's recommendation does not adhere to the Judgment's requirements defining PSY. The Watermaster is required to utilize the **highest** average Annual Amount of water that can be produced.

The Watermaster Engineer's analysis should have analyzed whether 5,108 AFY, 6,582 AFY, or possibly an even higher figure, is the highest average in accordance with the PSY definition under the Judgment. Instead, the Watermaster Engineer's PSY Update presents only these two options for Este and acknowledges that further investigation is required due to data gaps in the Este Subbarea.

B. **The Watermaster Engineer Should Explain how its Recommendations are Based Upon Representative Long-Term Averages as Mandated by the PSY Definition**

FPA Recommendation WY 2024-2025 notes:

Assuming limited or no change in storage the PSY for Este is about equal to the pumping, or about an average 5,108 acre feet for the past 5 years and 6,582 acre feet for the 20 year base period (2001-2022).

(FPA Recommendation WY 2024-2025, pg. 4.)⁵

The definition of PSY requires PSY to consider a sequence of years that is representative of long-term averages. (Judgment, paragraph II.A.4.aa.)

³ Watermaster Recommendation for Free Production Allowance for Water Year 2024-25, February 28, 2024 https://mojavewater.granicus.com/MetaViewer.php?view_id=2&clip_id=1336&meta_id=107551#page=4

⁴ Watermaster Recommendation for Free Production Allowance for Water Year 2024-25, February 28, 2024 https://mojavewater.granicus.com/MetaViewer.php?view_id=2&clip_id=1336&meta_id=107551#page=4

⁵ Watermaster Recommendation for Free Production Allowance for Water Year 2024-25, February 28, 2024 https://mojavewater.granicus.com/MetaViewer.php?view_id=2&clip_id=1336&meta_id=107551#page=4

Andrea Hostetter

March 15, 2024

Page 4

The Watermaster Engineer should explain: (1) whether and how 2017-2022 is representative of long-term averages⁶; (2) whether any five-year period can be considered a long-term representative value under the Judgment; and (3) whether and how the 2001-2022 period is less representative of long-term averages compared to 2017-2022.

This issue is further compounded when reviewing the draft WY 2022-2023 Annual Report. The Annual Report notes that “PSY is based on long term average water supply (1931-1990)” and that “[t]ime is an important consideration in the relationship between FPA, PSY and sustainability.”⁷ These statements appear to be inconsistent with the Este PSY Update analysis that does not address the existing baseline period 1931-1990.

The Watermaster Engineer may have good reasoning for why certain time periods serve as better long-term averages as compared to others, but that analysis needs to be conducted and made available to the Parties and the Court to ensure the Judgment is being applied correctly.

C. **The Current Recommendation for Este PSY Overlooks Increases in Storage and Stable Water Levels**

The PSY definition in the Judgment requires that the value selected for a Subarea does not result in a net reduction of groundwater in storage in the Subarea.

The Watermaster Engineer notes for the Este Subarea that “UMBM indicates a loss of storage of 191 acre feet per year for the 70 year model period of record, but an increase of 134 acre feet per year in the 20 year base period (2001-2022).”⁸ Additionally, the Watermaster Engineer notes “In general, the historical water levels shown on the hydrograph (Figure 4) are relatively stable, or are only changing at a small rate.”⁹ The Change in Storage Analysis in the PSY Update report, however, does not refer to or appear to account for this increase.¹⁰

⁶ See Watermaster Production Safe Yield and Consumptive Use Update, Water Supply Update for Este Subarea, February 28, 2024 at 54-55, which indicates the Watermaster Engineer analyzed 2017-2022 for a Base Period analysis. It is not clear how the Watermaster analyzed 2001-2022 as compared to 2017-2022, <https://www.mojavewater.org/wp-content/uploads/2024/02/20240222-PSY-and-CU-Update-2024.pdf#page=54>

⁷ Watermaster Draft Water Year 2022-2023 Annual Report, pg. 38.

⁸ Watermaster Production Safe Yield and Consumptive Use Update, Water Supply Update for Este Subarea, February 28, 2024 <https://www.mojavewater.org/wp-content/uploads/2024/02/20240222-PSY-and-CU-Update-2024.pdf#page=54>

⁹ Watermaster Production Safe Yield and Consumptive Use Update, Water Supply Update for Este Subarea, February 28, 2024 <https://www.mojavewater.org/wp-content/uploads/2024/02/20240222-PSY-and-CU-Update-2024.pdf#page=53>

¹⁰ Watermaster Production Safe Yield and Consumptive Use Update, Water Supply Update for Este Subarea, February 28, 2024 <https://www.mojavewater.org/wp-content/uploads/2024/02/20240222-PSY-and-CU-Update-2024.pdf#page=54>

FENNEMORE.

Andrea Hostetter

March 15, 2024

Page 5

To the extent the Watermaster Engineer will utilize data presented in its PSY Update to propose Rampdown, the PSY should be at least 6,582 AFY, and likely higher given the sustained levels of verified production in Este that do not risk loss of groundwater in storage and, to the contrary, demonstrate increases in groundwater in storage over the past 20 years.

II. CONCLUSION

On behalf of our clients, we reserve all rights to comment further on these pending items, including commenting on any proposals for the other Subareas.

We request that the Watermaster Engineer address the issues raised in this letter and conform its analysis to the Judgment requirements. Additionally given the extent of these questions raised, we request that the Watermaster extend the comment period for FPA recommendations such that further review and analysis of the PSY Update and FPA Recommendation WY 2024-2025 can occur. Only once the PSY is properly determined can Free Production Allowance recommendations be properly considered and analyzed.

Sincerely,

Fennemore LLP

/s/ Derek Hoffman

Derek Hoffman
Director

DHOF/mrh

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PROOF OF SERVICE

**City of Barstow v. City of Adelanto, et al.
Riverside Superior Court Case No. 208568**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Fresno, State of California. My business address is 8080 N Palm Avenue, Third Floor, Fresno, CA 93711.

On March 5, 2026, I served true copies of the following document(s) described as:

DECLARATION OF DEREK HOFFMAN ISO MOVANTS OPPOSITION TO THE WATERMASTER’S RE RENEWED MOTION FOR DETERMINATION OF HYDROLOGIC BASE PERIOD FOR CALCULATION OF PRODUCTION SAFE YIELD VALUES

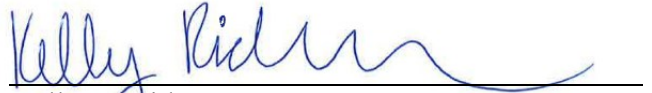
on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be sent from e-mail address kridenour@fennemorelaw.com to the persons at the e-mail addresses listed in the Service List.

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

Dated March 5, 2026.



Kelly A. Ridenour

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SERVICE LIST

City of Barstow v. City of Adelanto, et al.
Riverside Superior Court Case No. 208568

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7

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA
9 COUNTY OF RIVERSIDE -- CENTRAL DISTRICT
10

11 Coordination Proceeding Special Title
(Cal. Rules of Court, Rule 3.550)
12 MOJAVE BASIN WATER CASES

Case No. JCCP5265 Mojave Basin Water Cases
Dept. 1, Riverside Superior Court
Hon. Craig G. Reimer

13 CITY OF BARSTOW, et al.,
14
15 Plaintiffs,

Lead Case CIV208568
Coordinated With San Bernardino Superior Court
Case No. CIVSB2218461

16 v.
17 CITY OF ADELANTO, et al.,
18 Defendants.

**MOVANTS' OBJECTIONS TO
DECLARATION OF ROBERT WAGNER ISO
RENEWED MOTION FOR
DETERMINATION OF HYDROLOGIC BASE
PERIOD FOR CALCULATION OF
PRODUCTION SAFE YIELD VALUES**

*Filed concurrently With: Movants Opposition;
and Declaration of Derek Hoffman ISO
Movants' Opposition*

Date: March 18, 2026
Time: 8:30 a.m.
Dept.: 1

Reservation No.: Per Court Order 2/20/2026

1 **I. INTRODUCTION**

2 MITSUBISHI CEMENT CORPORATION, ROBERTSON’S READY MIX, LTD., and
3 CALPORTLAND COMPANY (“**Movants**”) hereby object to the following declaration of Robert
4 Wagner in support of Renewed Motion For Determination of Hydrologic Base Period For
5 Calculation Of Production Safe Yield Values (“**WM Motion**”).

6 **OBJECTIONS TO THE DECLARATION OF ROBERT WAGNER**

No.	Objectionable Material	Movants Objection	Ruling on Movants Objection
1.	Watermaster determined that the alternative hydrologic base periods that begin in the 1990s do not meet the representation of recent cultural conditions, and therefore, they should not be considered appropriate hydrologic base periods for PSY redetermination. (Wagner Decl. ¶ 18:18-21; WM Motion 36:18-21).	Lacks foundation. No facts or expert analysis are provided to support the bare conclusion that 1990s are not representative of recent cultural conditions.	Sustained: ___ Overruled: ___
2.	The 1995-2024 base period also is 50% (10 years) longer than the 2001-2020 base period and, therefore, would fail as “relatively short” (compared to 2001-2020) as guided by Bulletin 84 (DWR Bulletin No. 84 pp. 12-13, Exhibit A pp. 67-68). (Wagner Decl. ¶ 18:22-24; WM Motion 36:22-24).	Lacks foundation. No facts or expert analysis are provided to support the bare conclusion that 1995-2024 is not “relatively short” when the Judgment originally used a 60 year hydrologic Base Period.	Sustained: ___ Overruled: ___
3.	A shorter, more recent hydrologic base period is a better selection for arid environments due to the large variability in the water supply. (Wagner Decl. ¶ 19:7-9; WM Motion 37:7-9).	Lacks foundation and speculative. No facts or expert analysis are provided to support the bare conclusion that a shorter, more recent hydrologic base period is a better selection for arid environments due to the large variability in the water supply	Sustained: ___ Overruled: ___
4.	We conclude from this that selecting a drier period that is more like “normal” in terms of volume, but also acknowledges wet and very wet events, is a better “management tool” for the Basin Area. (Wagner Decl. ¶ 19:7-9; WM Motion 37:7-9).	Lacks foundation and speculative. No facts or expert analysis are provided of forecasted conditions in the Basin to support conclusions that the Basin will become drier or how much drier it will become.	Sustained: ___ Overruled: ___

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5.	The 2001-2020 hydrologic base period also reflects the drier conditions (drought) experienced in the Basin Area after the 1990s. (WM Motion ¶ 13:3-4.)	Lacks foundation and speculative. No facts or analysis are provided as to why the exclusion of hydrologic conditions in the 1990s is warranted.	Sustained: ____ Overruled: ____
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Dated: March 5, 2026

FENNEMORE LLP

By: 

Derek Hoffman
Darien K. Key
Attorneys for MITSUBISHI CEMENT CORPORATION, ROBERTSON'S READY MIX, LTD., and CALPORTLAND COMPANY

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PROOF OF SERVICE

**City of Barstow v. City of Adelanto, et al.
Riverside Superior Court Case No. 208568**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Fresno, State of California. My business address is 8080 N Palm Avenue, Third Floor, Fresno, CA 93711.

On March 5, 2026, I served true copies of the following document(s) described as:

MOVANTS' OBJECTIONS TO DECLARATION OF ROBERT WAGNER ISO RENEWED MOTION FOR DETERMINATION OF HYDROLOGIC BASE PERIOD FOR CALCULATION OF PRODUCTION SAFE YIELD VALUES


on the interested parties in this action as follows:

SEE ATTACHED SERVICE LIST

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a copy of the document(s) to be sent from e-mail address kridenour@fennemorelaw.com to the persons at the e-mail addresses listed in the Service List.

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

Dated March 5, 2026.



Kelly A. Ridenour

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SERVICE LIST

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Riverside Superior Court Case No. 208568

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PROOF OF SERVICE

STATE OF CALIFORNIA }
COUNTY OF SAN BERNARDINO}

I am employed in the County of the San Bernardino, State of California. I am over the age of 18 and not a party to the within action; my business address is 13846 Conference Center Drive, Apple Valley, California 92307.

On March 5, 2026, the document(s) described below were served pursuant to the Mojave Basin Area Watermaster's Rules and Regulations paragraph 8.B.2 which provides for service by electronic mail upon election by the Party or paragraph 10.D, which provides that Watermaster shall mail a postcard describing each document being served, to each Party or its designee according to the official service list, a copy of which is attached hereto, and which shall be maintained by the Mojave Basin Area Watermaster pursuant to Paragraph 37 of the Judgment. Served documents will be posted to and maintained on the Mojave Water Agency's internet website for printing and/or download by Parties wishing to do so.

Document(s) filed with the court and served herein are described as follows:

Movant's Opposition to Watermaster's Renewed Motion for Determination of Hydrologic Base Period for Calculations of Production Safe Yield Values

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

Executed on March 5, 2026 at Apple Valley, California.



Jeffrey D. Ruesch

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Mojave Basin Area Watermaster Service List as of March 05, 2026

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Mojave Basin Area Watermaster Service List as of March 05, 2026

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Mojave Basin Area Watermaster Service List as of March 05, 2026

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Mojave Basin Area Watermaster Service List as of March 05, 2026

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Mojave Basin Area Watermaster Service List as of March 05, 2026

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