

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WALNUT VALLEY WATER DISTRICT – BOARD ROOM
271 South Brea Canyon Road • Walnut, California 91789-3002
(909) 595-1268 • FAX (909) 594-9532

AGENDA FOR REGULAR QUARTERLY MEETING Thursday, June 12, 2025, 4:00 PM

To comply with the Americans with Disabilities Act, if you need special assistance to participate in any Commission meeting, please contact the Administrative Officer's office at least 4 hours prior to a Commission meeting to inform the Agency of your needs and to determine if accommodation is feasible. Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance, to act on any item.

The agenda packet is available for public review at <https://walnutvalleywater.gov/pomona-walnut-rowland-joint-water-line/>.

1. Flag Salute

2. Roll Call: Ms. Kwong _____ Mr. Preciado _____ Mr. Lima _____
 Mr. Hilden _____ Ms. Canales _____ Mr. Bellah _____
 Mr. Diggs _____

3. Public Comment

At this time, the public shall have an opportunity to comment on any non-agenda item relevant to the jurisdiction of the Commission. Reasonable time limits on each topic and on each speaker are imposed in accordance with Commission policy.

4. Late Business, if any

No action shall be taken on any items not appearing on the posted Agenda except upon a determination by a majority of the Commission that an emergency situation exists, or upon a determination by a two-thirds vote of the Commission that there is a need to take immediate action and that the need to take action arose after the posting of the Agenda.

5. [Approval of Minutes for Meeting Held February 13, 2025](#) Monk
 A. Discussion B. Action Taken
6. [Approval of Warrants and Charges Paid February 2025 through May 2025](#) Malner
 A. Discussion B. Action Taken
7. Approval of Financial Reports Malner
 A. [Balance Sheet Ending March 31, 2025](#)
 B. [Statement of Income & Expenses for the Period Ending March 31, 2025](#)
 C. [Investment Reports for the Period Ending January 1, 2025 through April 30, 2025](#)
 (1) Discussion (2) Action Taken
8. [Approval of Proposed Budget for Fiscal Year 2025-26](#) Ning
 A. Discussion B. Action Taken

- | | |
|--|--------|
| 9. Consider Contract for Auditing | Malner |
| A. Discussion | |
| B. Action Taken | |
| 10. Three Valleys Municipal Water District | Monk |
| 11. Administrative Report | Monk |
| 12. Operations Report | Monk |
| 13. Water Use Reports for January through April 2025 | Malner |
| A. Discussion | |
| B. Action Taken | |
| 14. Commissioner's Comments | |
| 15. Subjects for Future Discussion | |
| 16. Adjournment | |
| <i>Next Commission Meeting: Thursday, October 9, 2025, 4:00 p.m.</i> | |

**MINUTES OF THE EIGHT HUNDRED AND SECOND MEETING OF THE
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION**

**February 13, 2025
At the Offices of the Walnut Valley Water District
271 S. Brea Canyon Road, Walnut, CA 91789**

PRESENT:

Commissioner Tony Lima
Alternate Commissioner Chris Diggs
Alternate Commissioner John Bellah

STAFF PRESENT:

Tom Monk, Administrative Officer
Myra Malner, Treasurer
Carmen Fleming, Secretary

ABSENT:

Commissioner Scarlett Kwong
Commissioner Victor Preciado
Alternate Commissioner Lorraine Canales
Alternate Commissioner Edwin Hilden

The meeting was called to order at 4:00p.m. with Commissioner Lima presiding.

In attendance: Member agency representative Ms. Gabby Palomares, and Mr. Dusty Moisio, of Rowland Water District; and Ms. Sherry Shaw, and Mr. Josh Byerrum, Walnut Valley Water District; and Mr. Carlos Goytia, Directors at Three Valleys Municipal Water District.

Item 3: Public Comment

- ◆ There was no public comment at this time.

Item 4: Late Business

- ◆ The Commissioners were asked to consider the request to adopt a resolution concurring in the nomination to the ACWA/JPIA Executive Committee for Ms. Melody McDonald, President of the San Bernardino Valley Water Conservation District.

Item 5: Rotation of Officers

- ◆ The Commission was asked to approve the rotation of officers for the 2025 calendar year in accordance with the Joint Water Line's Bylaws, as follows:
 - ◆
 - Vice President Victor Preciado assumes the position of President;
 - Commissioner Scarlett Kwong assumes the position of Vice President, and
 - President Tony Lima assumes the position of Commissioner.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Diggs and carried (2-0), to approve the rotation of officers for the 2025 calendar year as follows: President Victor Preciado, Vice President Scarlett Kwong, and Commissioner Tony Lima.

Commissioner Lima indicated that the motion was approved by a 2-0 vote

Commissioner Diggs presided the remainder of the meeting

Item 6: Approval of Minutes for Meeting Held October 10, 2024

- ◆ The Commission was asked to approve the meeting minutes for the Commission meeting held October 10, 2024.

Upon consideration thereof, it was moved by Commissioner Diggs, seconded by Commissioner Lima and carried (2-0), to approve the minutes of the October 10, 2024.

Commissioner Diggs indicated that the motion was approved by a 2-0 vote

Item 7: Approval of Warrants and Charges Paid October 2024 through January 2025

- ◆ The Commission was provided with a List of Warrants and Charges for October 2024 through January 2025.

Upon consideration thereof, it was moved by Commissioner Diggs, seconded by Commissioner Lima and unanimously carried (2-0), to receive and file the Warrants and Charges for October 2024 through January 2025.

Commissioner Diggs indicated that the motion was approved by a 2-0 vote

Item 8: Approval of Financial Reports

- ◆ Ms. Malner noted the Balance Sheet, the Statement of Income & Expenses, and the Investment Report as provided and requested they be approved, received, and filed.

Upon consideration thereof, it was moved by Commissioner Lima seconded by Commissioner Diggs and unanimously carried (2-0), to approve, receive, and file the Balance Sheet ending December 31, 2024, the Statement of Income & Expenses as of quarter ending December 31, 2024, and Investment Report as of quarter ending December 31, 2024.

Commissioner Diggs indicated that the motion was approved by a 2-0 vote

Item 9: Three Valleys Municipal Water District

- ◆ TVMWD staff noted that there was no report.

Item 10: Administrative Report

- ◆ There were no administrative matters to report at this time.

Item 11: Operations Report

- ◆ The Commission was provided with the Operations Report for the period ending November 30, 2024.

Item 12: Water Use Reports for September through December 2024

- ◆ The Commission was asked to receive and file the Water Usage Reports for September through December 2024, as presented.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Diggs and unanimously carried (2-0), to receive and file the Water Use Reports for September through December 2024.

Commissioner Diggs indicated that the motion was approved by a 2-0 vote

Item 13: Commissioners Questions and Comments

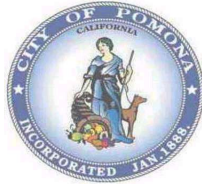
- ◆ There were no Commissioner questions or comments at this time.

Item 14: Subjects for Discussion at Future Meetings

- ◆ There were no items requested for discussion at future meetings.

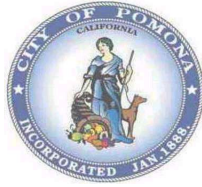
Item 15: Adjournment at 4:13 p.m.

With no further items for discussion, the Pomona-Walnut-Rowland Joint Water Line Commission meeting adjourned at 4:13p.m.



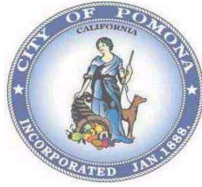
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
FEBRUARY 2025

Check No.	Payee	Inv. Date	Description	Amount
11932	C.J. Brown & Company, CPAS	1/31/2025	Legal - General Matters	\$ 480.00
Total				\$ 480.00
11933	Caselle, Inc.	2/1/2025	Contract Support and Maint. for 2/1/25 to 2/28/25	\$ 131.00
Total				\$ 131.00
EFT	Three Valleys Municipal Water District	12/31/2024	PM-15A	\$ 474,505.60
		12/31/2024	PM-21	\$ 1,384,585.60
		12/31/2024	LRP Credit (City of Pomona)	\$ (10,660.00)
		12/31/2024	TVMWD Capacity	\$ 7,594.59
		12/31/2024	TVMWD Water Use	\$ 7,466.75
		12/31/2024	MWD Capacity	\$ 24,546.82
Total				\$ 1,888,039.36
Total Expenditures				\$ 1,888,650.36



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
MARCH 2025

Check No.	Payee	Inv. Date	Description	Amount
11934	Caselle, Inc.	3/1/2025	Contract Support and Maint. for 3/1/25 to 3/31/25	\$ 131.00
Total				\$ 131.00
EFT	Three Valleys Municipal Water District	12/31/2024	PM-15A	\$ 697,175.10
		12/31/2024	PM-21	\$ 1,492,838.00
		12/31/2024	LRP Credit (City of Pomona)	\$ (10,590.00)
		12/31/2024	TVMWD Capacity	\$ 8,694.75
		12/31/2024	TVMWD Water Use	\$ 9,034.66
		12/31/2024	MWD Capacity	\$ 28,623.28
Total				\$ 2,225,775.79
Total Expenditures				\$ 2,225,906.79



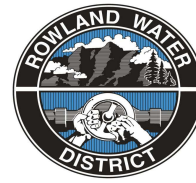
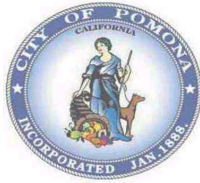
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
APRIL 2025

Check No.	Payee	Inv. Date	Description	Amount
11935	Caselle, Inc.	4/1/2025	Contract Support and Maint. for 4/1/25 to 4/30/25	\$ 131.00
Total				\$ 131.00
11936	Lagerlof LLP	3/11/2025	Legal-General Matters	\$ 75.00
Total				\$ 75.00
11937	Rowland Water District	3/31/2025	Treasurer Fees	\$ 2,550.00
Total				\$ 2,550.00
11938	Walnut Valley Water District	3/31/2025	Administrative, Ops, Secretary	\$ 13,500.00
		3/31/2025	USA Markups	\$ 4,180.00
		3/31/2025	Mileage	\$ 335.30
		3/31/2025	Water Quality Testing	\$ 810.00
		3/31/2025	Labor-Testing	\$ 1,003.32
		3/31/2025	Labor-Testing	\$ 627.96
Total				\$ 20,456.58
11939	Rowland Water District	3/3/2025	Erroneous RWD deposit to PWR	\$ 17,605.90
Total				\$ 17,605.90
EFT	Three Valleys Municipal Water District	2/28/2025	PM-15A	\$ 666,556.40
		2/28/2025	PM-15B	\$ 342,026.40
		2/28/2025	Production Rights Credit	\$ (467,530.00)
		2/28/2025	PM-21	\$ 548,314.60
		2/28/2025	Pumpback Credit	\$ (130,235.30)
		2/28/2025	LRP Credit (City of Pomona)	\$ (9,720.00)
		2/28/2025	TVMWD Capacity	\$ 8,694.76
		2/28/2025	TVMWD Water Use	\$ 9,034.66
		2/28/2025	MWD Capacity	\$ 28,623.28
Total				\$ 995,764.80
Total Expenditures				\$ 1,036,583.28



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
MAY 2025

Check No.	Payee	Inv. Date	Description	Amount
11940	Caselle, Inc.	5/1/2025	Contract Support and Maint. for 5/1/25 to 5/31/25	\$ 131.00
Total				\$ 131.00
EFT	Three Valleys Municipal Water District	3/31/2025	PM-15A	\$ 382,381.00
		3/31/2025	PM-21	\$ 1,191,871.70
		3/31/2025	LRP Credit (City of Pomona)	\$ (10,780.00)
		3/31/2025	TVMWD Capacity	\$ 8,694.76
		3/31/2025	TVMWD Water Use	\$ 9,034.66
		3/31/2025	MWD Capacity	\$ 28,623.28
Total				\$ 1,609,825.40
Total Expenditures				\$ 1,609,956.40



POMONA-WALNUT-ROWLAND JWLC
BALANCE SHEET
MARCH 2025

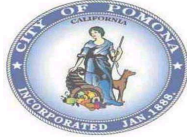
1 Assets		
2 Cash & Investments		
3 Citizens Business Bank	\$	326,628
4 LAIF		1,620,342
5 LAIF - Fair Market Value		(5,766)
6 Total Cash & Investments		1,941,204
7 Other Current Assets		
8 Accounts Receivable - Water Sales		3,065,572
9 Interest Receivable		17,856
10 Prepaid Expenses		1,470
11 Total Other Current Assets		3,084,898
12 Fixed Assets		
13 Pipeline		2,281,203
14 Service Connections		85,277
15 Telemetry System		104,000
16 Accumulated Depreciation		(1,079,288)
17 Total Fixed Assets		1,391,192
18 Total Assets	\$	6,417,293
19 Liabilities & Fund Balance		
20 Current Liabilities		
21 Accounts Payable	\$	2,646,278
22 Total Current Liabilities		3,066,928
23 Fund Balance		
24 Net Investment in Fixed Assets		1,297,067
25 Unappropriated Surplus		867,322
26 Retained Earnings		1,098,034
27 Net Income		87,942
28 Total Fund Balance		3,350,365
29 Total Liabilities & Fund Balance	\$	6,417,293



POMONA-WALNUT-ROWLAND JWLC
STATEMENT OF INCOME & EXPENSES
For The Period Ending March 31, 2025

	MARCH 2025 YTD	ANNUAL BUDGET	\$ DIFFERENCE	% OF BUDGET
1 Income				
2 Water Sales				
3 MWD PM-15	6,670,279	20,281,467	13,611,188	33%
4 TVMWD PM-21	7,712,505	-	(7,712,505)	0%
5 Total Water Sales	14,382,785	20,281,467	5,898,682	71%
6 Fixed Charges				
7 MWD CRC Charge	233,151	342,033	108,882	68%
8 TVMWD Connected Capacity	71,652	97,736	26,084	73%
9 TVMWD Water Use Charge	71,904	99,008	27,104	73%
10 Total Fixed Charges	376,707	538,777	162,070	70%
11 Depr. & Replacement				
12 Depreciation Charge	14,242	18,989	4,747	75%
13 Replacement Charge	18,251	24,334	6,084	75%
14 Total Depr. & Replacement	32,492	43,323	10,831	75%
15 Admin. Budget Assessment	85,500	114,000	28,500	75%
16 Interest Income	55,256	7,000	(48,256)	789%
17 Total Income	\$ 14,932,740	\$ 20,984,567	\$ 6,051,827	71%
18 Expenses				
19 Water Purchases				
20 MWD PM-15	6,670,279	20,281,467	13,611,188	33%
21 TVMWD PM-21	7,712,506	-	(7,712,506)	0%
22 Total Water Purchases	14,382,785	20,281,467	5,898,682	71%
23 Fixed Charges				
24 MWD Capacity Charge	233,151	342,033	108,882	68%
25 TVMWD Connected Capacity	71,652	97,736	26,084	73%
26 TVMWD Water Use Charge	71,904	99,008	27,104	73%
27 Total Fixed Charges	376,707	538,777	162,070	70%
28 Equipment & Line Maintenance	22,904	30,000	7,096	76%
29 Depreciation	-	-	-	0%
30 Contract Services				
31 WVWD	40,500	54,000	13,500	75%
32 RWD	7,650	10,200	2,550	75%
33 Total Contract Services	48,150	64,200	16,050	75%
34 Administrative				
35 Legal	188	5,000	4,813	4%
36 Insurance	2,275	2,300	25	99%
37 Audit & Bookkeeping	6,248	5,500	(748)	114%
38 Other Admin Costs / Supplies	3,609	4,000	391	90%
39 ACWA Dues	1,934	3,000	1,066	64%
40 Total Administrative	14,253	19,800	5,547	72%
41 Project Development	-	450,000	450,000	0%
42 Total Expenses	\$ 14,844,798	\$ 21,384,244	\$ 6,539,446	69%
43 Net Income	\$ 87,942	\$ (399,677)	\$ (487,619)	-22%

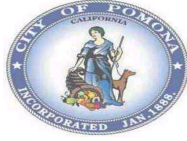
No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States are not included.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending January 31, 2025

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,620,342	\$ 1,619,730	4.37%	4.37%	\$ -	\$ 55,061	\$ 55,061	52.67%
Checking	Citizens Business Bank	\$ 1,455,678	\$ 1,455,678	0.00%	0.00%	N/A	N/A	N/A	47.33%
Total Cash & Investments		\$ 3,076,020	\$ 3,075,408	2.30%	2.30%	\$ -	\$ 55,061	\$ 55,061	100.00%
				<i>Weighted Average %</i>					

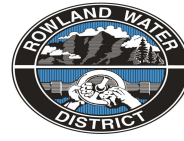
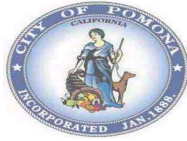
All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending February 28, 2025

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,620,342	\$ 1,619,730	4.33%	4.33%	\$ -	\$ 55,061	\$ 55,061	83.97%
Checking	Citizens Business Bank	\$ 309,153	\$ 309,153	0.00%	0.00%	N/A	N/A	N/A	16.03%
Total Cash & Investments		\$ 1,929,495	\$ 1,928,883	3.64%	3.64%	\$ -	\$ 55,061	\$ 55,061	100.00%
<i>Weighted Average %</i>									

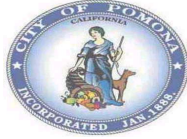
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POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending March 31, 2025

Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,620,342	\$ 1,621,718	4.31%	4.31%	\$ 17,856	\$ 55,061	\$ 72,917	83.24%
Checking	Citizens Business Bank	\$ 326,628	\$ 326,628	0.00%	0.00%	N/A	N/A	N/A	16.76%
Total Cash & Investments		\$ 1,946,970	\$ 1,948,346	3.59%	3.59%	\$ 17,856	\$ 55,061	\$ 72,917	100.00%
<i>Weighted Average %</i>									

All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.



POMONA-WALNUT-ROWLAND JWLC
INVESTMENT REPORT
For The Period Ending April 30, 2025

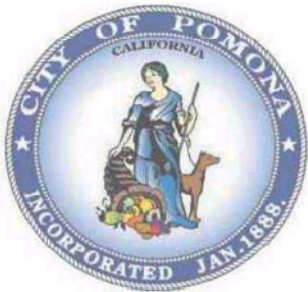
Account Type	Issuer	Par Value	Market Value	Coupon Rate	Effective Yield	Accrued Interest Current Quarter*	Interest Deposited Fiscal YTD	Total Accrued & Deposited Interest Fiscal YTD	% of Portfolio
Investment Account	Local Agency Investment Fund	\$ 1,638,198	\$ 1,639,590	4.28%	4.28%	\$ -	\$ 72,917	\$ 72,917	68.74%
Checking	Citizens Business Bank	\$ 745,454	\$ 745,454	0.00%	0.00%	N/A	N/A	N/A	31.26%
Total Cash & Investments		\$ 2,383,652	\$ 2,385,043	2.94%	2.94%	\$ -	\$ 72,917	\$ 72,917	100.00%
<i>Weighted Average %</i>									

All investments listed in this report comply with the Commission's Statement of Investment Policy. The Commission's cash balances and investment portfolio provides sufficient cash flow and liquidity to meet all normal obligations, excluding the purchase of water, for at least a six month period of time. All investment interest values shown above are based on annual rates of return.

P-W-R JOINT WATER LINE

FISCAL YEAR 2025-26

BUDGET



**P-W-R Joint Water Line
Fiscal Year 2025-26 Summary Budget**

	2025-26 Proposed
<u>REVENUES</u>	
Water Sales to Member Agencies	\$ 22,619,695
Water Sales Assessments (MWD, TVMWD)	569,915
Member Agency Assessments (Pomona, WVWD, RWD)	119,500
Member Agency Reserve Transfer Assessment (Pomona, WVWD, RWD)	50,074
Interest & Other Income	457,000
TOTAL REVENUES	\$ 23,816,184
<u>OPERATING EXPENDITURES</u>	
Contract Personnel	\$ 66,000
Operating	503,500
Water Purchases & TVMWD Assessments	23,189,610
TOTAL OPERATING EXPENDITURES	\$ 23,759,110
GROSS INCOME (LOSS)	\$ 57,074
<u>RESERVE TRANSFERS</u>	
Replacement Reserve	\$ (50,074)
	\$ (50,074)
NET INCOME AFTER TRANSFERS*	\$ 7,000

*This figure represents the estimated balance to be added to or subtracted from Retained Earnings for the year after Reserve Transfers. (See Page 1 for recap)

**PWR Joint Water Line
Fiscal Year 2025-26 Detail Budget**

Line Item		2023-2024 Budgeted	2024-25 Budgeted	9 Months Actuals	12 Month Projected	2025-26 Proposed	Line Item Justification
1	<div>REVENUES</div> Water Sales to Member Agencies	\$ 21,194,257	\$ 20,281,467	\$ 14,382,784	\$ 19,110,763	\$ 22,619,695	Water Sales is the proposed amount of water sold to member agencies. (see page 5 for details).
							<div>TOTAL</div> <div>\$22,619,695</div>
2	Member Agency Assessments	600,290	652,778	462,207	609,990	689,415	Funds received from member agencies for MWD, TVMWD Assessments, PWR Personnel and Operating Costs and Surcharge. Members are assessed based on the following percentages and fixed amount:
							<div><div><div><div><div></div><div>Pomona</div><div>Walnut</div><div>Rowland</div></div><div>MWD Assessments*</div><div>Capacity Charge</div><div>31.71%</div><div>39.02%</div><div>29.27%</div><div>\$ 330,682</div><div>\$ 330,682</div></div><div><div><div><div></div><div>Pomona</div><div>Walnut</div><div>Rowland</div></div><div>TVMWD Assessments**</div><div>Conn. Capacity</div><div>52.00%</div><div>28.00%</div><div>20.00%</div><div>\$ 117,429</div><div>Import Water Use</div><div>20.01%</div><div>48.09%</div><div>31.90%</div><div>\$ 121,805</div><div>\$ 239,234</div></div><div><div><div><div></div><div>Pomona</div><div>Walnut</div><div>Rowland</div></div><div>PWR Assessments</div><div>Personnel</div><div>33.33%</div><div>33.33%</div><div>33.33%</div><div>\$ 66,000</div><div>Operating</div><div>33.33%</div><div>33.33%</div><div>33.33%</div><div>\$ 53,500</div><div>Project Development</div><div>33.33%</div><div>33.33%</div><div>33.33%</div><div>\$ -</div><div>\$ 119,500</div></div><div>TOTAL</div><div>\$ 689,415</div></div></div></div></div>
3	Member Agency Reserve Transfer Assessment	43,323	43,323	32,493	43,323	50,074	Reserve for Replacement
							<div><div><div>Replacement (1)</div><div>Per agency cost to fund 25% pipeline replacement</div><div>50,074</div><div>TOTAL</div><div>\$ 50,074</div></div><div>(1) Engineer's Report</div></div>

**PWR Joint Water Line
Fiscal Year 2025-26 Detail Budget**

Line Item		2023-2024 Budgeted	2024-25 Budgeted	9 Months Actuals	12 Month Projected	2025-26 Proposed	Line Item Justification
4	Interest & Other Income	\$ 7,000	\$ 7,000	\$ 55,256	\$ 50,000	7,000	Interest income from reserves and miscellaneous income
5	Special Project Development	\$ 450,000	\$ 450,000	-	\$ -	450,000	Special Project Development (Collected in FY17-18 and in reserves)
6	TOTAL REVENUES	\$ 22,294,870	\$ 21,434,568	\$ 14,932,740	\$ 19,814,076	\$ 23,816,184	
<p>*MWD Capacity Charge Assessment based on each agency peak usage (CFS) for previous 3 years 2022, 2023, & 2024</p> <p>**TVMWD Assessment based on TVMWD Fixed Charges Summary. Connected Capacity based on each agency Connected Capacity through JWL. Import Water Use allocation based on PWR Historical Water Use for fiscal years 21-22, 22-23, & 23-24</p>							
7	EXPENDITURES PERSONNEL Administrative/Operating Contract Services	\$ 64,200	\$ 64,200	\$ 48,150	\$ 64,200	\$ 66,000	Administrative \$ 8,100 Operations 41,150 Secretarial 4,750 Treasurer 12,000 TOTAL \$ 66,000
8	TOTAL PERSONNEL	\$ 64,200	\$ 64,200	\$ 48,150	\$ 64,200	\$ 66,000	
9	OPERATING Insurance	\$ 2,200	\$ 2,300	\$ 2,275	\$ 2,300	3,000	Based on anticipated cost for insurance from JPIA.
10	Dues	3,000	3,000	1,934	2,000	3,000	ACWA Dues
11	Audit & Bookkeeping Fees	5,500	5,500	6,248	7,000	6,000	Audit and Bookkeeping
12	Other Admin. Costs/Supplies	2,900	4,000	3,609	4,000	5,000	Other Operating & Administrative Costs
13	Legal Fees	5,000	5,000	188	1,000	5,000	JPA Representation
14	Equipment & Line Maintenance	18,000	30,000	22,904	30,000	31,500	Purchase of Tools, materials and supplies, Vehicle Miles, USA Mark-ups, also includes quarterly meter testing and engineering related services.
15	Project Development	450,000	450,000	-	-	450,000	Funds for the development of a joint project in the Pomona Basin.
16	TOTAL OPERATING	\$ 486,600	\$ 499,800	\$ 37,158	\$ 46,300	\$ 503,500	
17	Water Purchases	\$ 21,194,257	\$ 20,281,467	\$ 14,382,784	\$ 19,110,763	\$ 22,619,695	Projected water purchases for FY 2025- 2026 = 15,379 Acre-Feet Proposed Water Sales to Member Agencies \$ 22,619,695 TOTAL \$ 22,619,695
18	TOTAL WATER PURCHASES	\$ 21,194,257	\$ 20,281,467	\$ 14,382,784	\$ 19,110,763	\$ 22,619,695	

**PWR Joint Water Line
Fiscal Year 2025-26 Detail Budget**

Line Item		2023-2024 Budgeted	2024-25 Budgeted	9 Months Actuals	12 Month Projected	2025-26 Proposed	Line Item Justification
	<u>ASSESSMENTS</u>						
19	MWD Assessments	\$ 322,268	\$ 342,033	\$ 233,151	\$ 322,268	\$ 330,682	MWD Annual "Fixed Charge" Assessment (Capacity Charge)
20	TVMWD Assessments	177,222	196,745	143,556	177,222	239,234	TVMWD Annual "Fixed Charge" Assessment (Connected Capacity & Import Water Use)
21	TOTAL ASSESSMENTS	\$ 499,490	\$ 538,778	\$ 376,707	\$ 499,490	\$ 569,915	
22	TOTAL EXPENDITURE BUDGET	\$ 22,244,547	\$ 21,384,245	\$ 14,844,799	\$ 19,720,753	\$ 23,759,110	Total Personnel, Operating and Water Purchases Expenditures.
23	TOTAL REVENUE BUDGET	\$ 22,294,870	\$ 21,434,568	\$ 14,932,740	\$ 19,814,076	\$ 23,816,184	
24	NET INCOME	\$ 50,323	\$ 50,323	\$ 87,941	\$ 93,323	\$ 57,074	This figure represents the estimated Favorable (Unfavorable) balance at year end.
	<u>RESERVE TRANSFERS</u>						Total Transfer for Depreciation and Replacement Reserve
25	Depreciation and Replacement	\$ (43,323)	\$ (43,323)	\$ (32,493)	\$ (43,323)	\$ (50,074)	Total Transfer for Depreciation and Replacement Reserve
26	BALANCE	\$ 7,000	\$ 7,000	\$ 55,448	\$ 50,000	\$ 7,000	This figure represents the estimated balance to be added to or subtracted from Retained Earnings for the year minus the Reserve Transfer. (See Page 1 for recap)

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

271 South Brea Canyon Road
Walnut, California 91789-3002
(909) 595-1268 • FAX (909) 594-9532

MEMORANDUM

TO: Commissioners Kwong, Lima and Preciado **DATE:** June 12, 2025
FROM: Myra Malner, Treasurer
RE: Consider Contract for Auditing Services

PURPOSE:

Authorize the Administrative Officer to execute an agreement with Nigro & Nigro, PC, for auditing services for a 3-year term commencing with fiscal year ending June 30, 2025, with an option for an additional 2-year term.

BACKGROUND:

In alignment with healthy governance practices, it is advisable to periodically rotate audit firms to maintain auditor independence and enhance audit quality. The commission's current agreement with C.J. Brown & Company, CPAs has reached the five-year mark and has concluded. Staff solicited proposals from C.J. Brown & Company, CPAs and Nigro & Nigro, PC. Below are price details of the two proposals.

Fiscal Year (FY)	Nigro & Nigro, PC	C.J. Brown & Company, CPAs
FY 2024-2025	\$5,500	\$7,110
FY 2025-2026	\$5,500	\$7,314
FY 2026-2027	\$5,500	\$7,518
FY 2027-2028 (option)	\$5,500	\$7,730
FY 2028-2029 (option)	\$5,500	-

RECOMMENDATION:

After a review of the proposals, considering factors such as experience, team qualifications, and price, staff is recommending that the Commission authorize the Administrative Officer to execute an agreement with Nigro & Nigro, PC, for a 3-year term commencing with fiscal year ending June 30, 2025, with an option for an additional 2-year term.

Attachments:

- *Firm Qualifications and Experience – Nigro & Nigro, PC*

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

Pomona-Walnut-Rowland Joint Water Line Commission

**For the Fiscal Years Ending
June 30, 2025-2027
(with option for two subsequent years)**



Respectfully Submitted on May 30, 2025 by:

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444



May 30, 2025

Board of Directors and Mr. Tom Monk, Administrative Officer
Pomona-Walnut-Rowland Joint Water Line Commission
3021 Fullerton Rd
Rowland Heights, CA 91748

Dear Mr. Monk:

Thank you for the opportunity to submit this proposal to provide audit services for the Pomona-Walnut-Rowland Joint Water Line Commission (Commission). Our understanding of the work to be done is: the annual audit of the Commission's financial statements for the fiscal years ending June 30, 2025-2027, with an option to extend for two additional years. Based on our history with water and wastewater districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Currently, our Current State Water Project clients are as follows:

Palmdale Water District, Littlerock Creek Irrigation District and San Geronio Pass Water Agency

Although many people think that all water and wastewater agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your Commission, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the Commission's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the Commission's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the Commission's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the Commission regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the Commission will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the Commission, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES**

Pomona-Walnut-Rowland Joint Water Line Commission

**For the Fiscal Years Ending
June 30, 2025-2027
(with option for two subsequent years)**



Respectfully Submitted on May 30, 2025 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

COST PROPOSAL

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Quoted	Total
		Standard			
Partner	4.00	\$ 225.00	\$	200.00	\$ 800.00
Managers	8.00	200.00		175.00	1,400.00
Seniors	12.00	175.00		150.00	1,800.00
Staff Members	12.00	150.00		125.00	1,500.00
Admin	-	125.00		100.00	-
Subtotal	36.00				5,500.00
Out-of-Pocket - Included in Rates					-
Total Max					\$ 5,500.00

Fiscal Year	FY 2025	FY 2026	FY 2027	Total
Agency Financials	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
State Controller's Report	500	500	500	1,500
Total	\$ 5,500	\$ 5,500	\$ 5,500	\$ 16,500

Same Price for FY 2028 to FY 2029

Single-Audit of Federal Funding \$5,000

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the Commission has an effective anti-fraud program.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

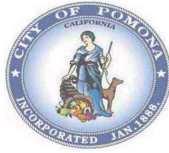
271 South Brea Canyon Road
Walnut, California 91789-3002
(909) 595-1268 • FAX (909) 594-9532

MEMORANDUM

TO: Commissioners Kwong, Lima, and Preciado **DATE:** June 12, 2025
FROM: Tom Monk, Administrative Officer
SUBJECT: Joint Water Line Operations Report

Inspection Report: During the four-month period ending on May 31, 2025, all paved portions of the JWL were driven weekly and visually checked for leaks, vandalism, and other potential problems. Additionally, the cross-country sections of the line were walked and nothing unusual was found. Routine maintenance was performed as needed.

Meter Testing: On March 6, 2025 staff tested and calibrated the JWL meters. All meters tested within the established parameters.



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

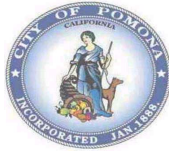
JANUARY 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	247.567	15.907%
Walnut	927.287	59.580%
Rowland	381.522	24.513%
LaVerne	-	0.000%
TOTAL	1,556.376	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	494.10	31.834%
TVMWD	1,058.00	68.166%
LaVerne	-	0.000%
Total	1,552.100	100.000%
PWR	1,556.376	
Difference	(4.276)	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				31.834%	68.166%	0.000%	100.000%
Pomona	247.567	(0.680)	246.887	246.9	78.6	168.3	246.9
Walnut	927.287	(2.548)	924.739	924.7	294.4	630.4	924.7
Rowland	381.522	(1.048)	380.474	380.5	121.1	259.4	380.5
LaVerne	-	-	-	-	-	-	-
TOTAL	1,556.376	(4.276)	1,552.100	1,552.1	494.1	1,058.0	1,552.1

BILLING CHARGES PER AGENCY											
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Depreciation	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	78.6	168.3							105.9	
	Allocation %			28.89%	52.00%	23.41%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 110,897.08	\$ 237,460.24	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ (10,590.00)	\$ 352,672.88
Walnut Valley Water District	Cons. (AF)	294.4	630.4							-	
	Allocation %			44.44%	28.00%	46.87%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 415,376.11	\$ 889,431.13	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,324,196.51
Rowland Water District	Cons. (AF)	121.1	259.4							-	
	Allocation %			26.67%	20.00%	29.72%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 170,901.91	\$ 365,946.62	\$ 7,633.83	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 548,906.41
City of LaVerne	Cons. (AF)	-	-							-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total (A.F.)		494.1	1,058.0								1,552.1
Total (\$)		\$ 697,175.10	\$ 1,492,837.99	\$ 28,623.29	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (10,590.00)	\$ 2,225,775.80



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

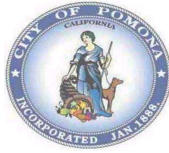
FEBRUARY 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	1.905	0.189%
Walnut	729.969	72.516%
Rowland	274.757	27.295%
LaVerne	-	0.000%
TOTAL	1,006.631	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	714.80	70.695%
TVMWD	296.30	29.305%
LaVerne	-	0.000%
Total	1,011.100	100.000%
PWR	1,006.631	
Difference	4.469	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				70.695%	29.305%	0.000%	100.000%
Pomona	1.905	0.008	1.913	1.9	0.6	-	1.9
Walnut	729.969	3.241	733.210	733.2	214.9	-	733.2
Rowland	274.757	1.220	275.977	276.0	80.9	-	276.0
LaVerne	-	-	-	-	-	-	-
TOTAL	1,006.631	4.469	1,011.100	1,011.1	714.8	296.3	1,011.1

BILLING CHARGES PER AGENCY											
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Depreciation	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	1.4	0.6							97.2	
	Allocation %			28.89%	52.00%	23.41%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 1,908.69	\$ 791.19	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ (9,720.00)	\$ 7,885.44
Walnut Valley Water District	Cons. (AF)	518.3	214.9							-	
	Allocation %			44.44%	28.00%	46.87%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 731,384.37	\$ 303,174.58	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,053,948.22
Rowland Water District	Cons. (AF)	195.1	80.9							-	
	Allocation %			26.67%	20.00%	29.72%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 275,289.74	\$ 114,113.52	\$ 7,633.83	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 401,461.14
City of LaVerne	Cons. (AF)	-	-							-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total (A.F.)		714.8	296.3								1,011.1
Total (\$)		\$ 1,008,582.80	\$ 418,079.29	\$ 28,623.29	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (9,720.00)	\$ 1,463,294.80



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

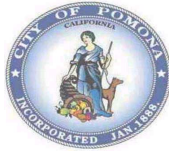
MARCH 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	16.116	1.448%
Walnut	820.050	73.681%
Rowland	276.811	24.871%
LaVerne	-	0.000%
TOTAL	1,112.977	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	271.00	24.290%
TVMWD	844.70	75.710%
LaVerne	-	0.000%
Total	1,115.700	100.000%
PWR	1,112.977	
Difference	2.723	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				24.290%	75.710%	0.000%	100.000%
Pomona	16.116	0.039	16.155	16.2	3.9	12.2	16.2
Walnut	820.050	2.006	822.056	822.1	199.7	622.4	822.1
Rowland	276.811	0.677	277.488	277.5	67.4	210.1	277.5
LaVerne	-	-	-	-	-	-	-
TOTAL	1,112.977	2.723	1,115.700	1,115.7	271.0	844.7	1,115.7

BILLING CHARGES PER AGENCY											
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Depreciation	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	3.9	12.2							107.8	
	Allocation %			28.89%	52.00%	23.41%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ 5,699.00	\$ 4,592.00	\$ 28,500.00	\$ (100.00)	
	Total	\$ 5,536.91	\$ 17,258.40	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ 1,424.75	\$ 1,148.00	\$ 9,500.00	\$ (10,780.00)	\$ 38,993.62
Walnut Valley Water District	Cons. (AF)	199.7	622.4							-	
	Allocation %			44.44%	28.00%	46.87%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ 7,734.00	\$ 12,102.00	\$ 28,500.00	\$ (100.00)	
	Total	\$ 281,741.26	\$ 878,180.22	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ 1,933.50	\$ 3,025.50	\$ 9,500.00	\$ -	\$ 1,193,769.75
Rowland Water District	Cons. (AF)	67.4	210.1							-	
	Allocation %			26.67%	20.00%	29.72%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ 5,556.00	\$ 7,640.00	\$ 28,500.00	\$ (100.00)	
	Total	\$ 95,102.83	\$ 296,433.07	\$ 7,633.83	\$ 1,738.95	\$ 2,685.10	\$ 1,389.00	\$ 1,910.00	\$ 9,500.00	\$ -	\$ 416,392.78
City of LaVerne	Cons. (AF)	-	-							-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total (A.F.)		271.0	844.7								1,115.7
Total (\$)		\$ 382,381.00	\$ 1,191,871.69	\$ 28,623.29	\$ 8,694.76	\$ 9,034.66	\$ 4,747.25	\$ 6,083.50	\$ 28,500.00	\$ (10,780.00)	\$ 1,649,156.15



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

APRIL 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	143.687	10.415%
Walnut	907.560	65.780%
Rowland	328.434	23.805%
LaVerne	-	0.000%
TOTAL	1,379.681	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	299.90	21.657%
TVMWD	1,084.90	78.343%
LaVerne	-	0.000%
Total	1,384.800	100.000%
PWR	1,379.681	
Difference	5.119	

CALCULATION OF AGENCY WATER CONSUMPTION (Water consumption billed to each agency based on amount of water purchased from MWD & TVMWD)							
Connection / Description	Billing Difference Allocation (Acre-feet)	Adj. Agency Consumption (Acre-Feet)	Adj. Agency Consumption for Billing (Rounded)	Water Purchased - MWD	Water Purchased - TVMWD	Water Purchased - LaVERNE WELL	Total Water Purchased (Acre-feet)
				21.657%	78.343%	0.000%	100.000%
Pomona	143.687	0.533	144.220	144.2	31.2	113.0	144.2
Walnut	907.560	3.367	910.927	910.9	197.3	713.7	910.9
Rowland	328.434	1.219	329.653	329.7	71.4	258.3	329.7
LaVerne	-	-	-	-	-	-	-
TOTAL	1,379.681	5.119	1,384.800	1,384.8	299.9	1,084.9	1,384.8

BILLING CHARGES PER AGENCY											
		MWD PM-15	TVMWD PM-21	MWD Capacity Reservation	TVMWD Connected Capacity	TVMWD Water Use Charge	Depreciation	Replacement	Admin Budget Assessment	MWD LRP Rebate Program	Billing Total
City of Pomona	Cons. (AF)	31.2	113.0							-	
	Allocation %			28.89%	52.00%	23.41%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 44,069.92	\$ 159,424.67	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ -	\$ 218,400.15
Walnut Valley Water District	Cons. (AF)	197.3	713.7							-	
	Allocation %			44.44%	28.00%	46.87%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 278,355.72	\$1,006,962.71	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,304,707.70
Rowland Water District	Cons. (AF)	71.4	258.3							-	
	Allocation %			26.67%	20.00%	29.72%	25.00%	25.00%	33.33%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ 100,733.26	\$ 364,406.52	\$ 7,633.82	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 477,197.65
City of LaVerne	Cons. (AF)	-	-							-	
	Allocation %			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	Billing Rate	\$ 1,411.00	\$ 1,411.00	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (100.00)	
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total (A.F.)		299.9	1,084.9								1,384.8
Total (\$)		\$ 423,158.90	\$1,530,793.90	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ -	\$ 2,000,305.50