

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

CITY OF POMONA – WATER RESOURCES DEPARTMENT

752 W. Commercial Street • Pomona, California 91768

<https://us06web.zoom.us/j/84269946457?pwd=qKfVEOyxJCfEcFCvTz7D8OuszhtUa.1>

Meeting ID: 842 6994 6457 - Passcode: 742832

AGENDA FOR REGULAR QUARTERLY MEETING

Thursday, October 9, 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. Adopt Final Audit for the Fiscal Year Ended June 30, 2025 | Malner |
| A. Discussion | B. Action Taken |
| 6. Approval of Minutes for Meeting Held June 12, 2025 | Monk |
| A. Discussion | B. Action Taken |
| 7. 2026 Calendar/Meeting Schedule | Monk |
| A. Discussion | B. Action Taken |
| 8. Approval of Warrants and Charges Paid June 2025 through September 2025 | Malner |
| A. Discussion | B. Action Taken |

- | | |
|---|------------------|
| 9. Approval of Financial Reports | Malner |
| A. Balance Sheet Ending June 30, 2025 | |
| B. Statement of Income & Expenses for the Period Ending June 30, 2025 | |
| C. Investment Reports for the Period Ending August 31, 2025 | |
| (1) Discussion | (2) Action Taken |
| 10. Three Valleys Municipal Water District | Monk |
| 11. Administrative Report | Monk |
| 12. Operations Report | Monk |
| 13. Water Use Reports for May through August 2025 | Malner |
| A. Discussion | B. Action Taken |
| 14. Commissioner's Comments | |
| 15. Subjects for Future Discussion | |
| 16. Adjournment | |

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION**
Presentation to the Board of Directors
**For the Fiscal Year Ended
June 30, 2025**

NIGRO & NIGRO^{PC}



SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation expense.
- Required disclosures are properly reflected in the Annual Financial Statements.

AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

No Material Issues Arose to be Reported to the Governing Board/Management

Any Minor Issues Were Discussed Orally and Corrected by Management

How Do We Make You Better?

Best Practice Solutions Were Conveyed to Management – That's the Audit ROI

Pomona-Walnut-Rowland Joint Water Line Commission

Dashboard – Audited Financial Statements

June 30, 2025 vs 2024

Revenues & Expenses	2025	2024	Variance
Operating Revenues:			
Water sales to member agencies	\$ 24,629,099	\$ 18,223,432	\$ 6,405,667
Member agency assessments	114,000	100,800	13,200
Non-Operating Revenues:			6,418,867
Investment earnings	80,934	80,425	509
Other non-operating revenues	-	133	(133)
Total Revenues	24,824,033	18,404,790	6,419,243
Operating Expenses:			
Water purchases	24,629,099	18,223,432	6,405,667
Maintenance	27,774	31,024	(3,250)
General and administrative	64,200	64,200	-
Other	15,454	13,142	2,312
Operating Expenses Before Depr.	24,736,527	18,331,798	6,404,729
Depreciation expense	25,785	28,180	(2,395)
Total Operating Expenses	24,762,312	18,359,978	6,402,334
Capital Contributions			
Contributed capital	43,323	43,323	-
Change in Revenues & Expenses	\$ 105,044	\$ 88,135	\$ 16,909
Capital Outlay:			
Capital Asset Additions	\$ -	\$ -	\$ -
Depreciation Expense	25,785	28,180	(2,395)
Change in Capital Expense	\$ 25,785	\$ 28,180	\$ (2,395)
Cash & Investments	\$ 2,167,290	\$ 2,422,071	\$ (254,781)
Quick Summary:			
Change in Revenues & Expenses	\$ 105,044		
Change in Capital Expense	25,785		
Change in Accounts Receivable	(1,534,351)		
Change in Accrued Interest Receivable	(287)		
Change in Prepaid Expense	(41)		
Change in Accounts Payable	1,149,069		
Change in Cash & Investments	\$ (254,781)	Approximately	\$ -
Investment Earnings to Portfolio	3.53%		

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION
Report to the Board of Directors
For the Fiscal Year Ended
June 30, 2025**

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
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For the Fiscal Year Ended June 30, 2025

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Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

We are pleased to present this report related to our audit of the financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission) as of and for the year ended June 30, 2025. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the Commission's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the Commission.

Very truly yours,



Murrieta, California
September 15, 2025

Required Communications

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2025

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2025. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.
Accounting Policies and Practices	Accounting Policies and Practices Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted. Adoption of, or Change in, Significant Accounting Policies or Their Application Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Commission. The Commission did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period. Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. Management's Judgments and Accounting Estimates Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.
Audit Adjustments	Audit adjustments are summarized in the attached Summary of Adjusting Journal Entries .
Uncorrected Misstatements	We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2025

Area	Comments
Discussions With Management	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
Disagreements With Management	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
Consultations With Other Accountants	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
Significant Issues Discussed With Management	No significant issues arising from the audit were discussed or the subject of correspondence with management.
Significant Difficulties Encountered in Performing the Audit	No significant difficulties were encountered in performing our audit.
Required Supplementary Information	We applied certain limited procedures to the: 1. Management's Discussion and Analysis Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Required Communications

For the Fiscal Year Ended June 30, 2025

Area	Comments
Supplementary Information	We were engaged to report on the, Supplementary Information: 1. Combining Schedules of Balance Sheets 2. Combining Schedules of Revenues, Expenses and Changes in Net Position Which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of Board of Directors and management of the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Disclosure of Audit Adjustments and Reclassifications

As part of our external audit engagement, we operate under the presumption that the Commission's books and records are materially accurate and appropriately closed prior to the commencement of audit fieldwork. Nonetheless, audit adjustments and reclassifications are often proposed during the course of the audit to ensure the Commission's financial statements are presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and to enhance comparability with prior-year financial data. In the interest of transparency and governance, we have included, as an attachment to this letter, a summary of audit adjustments and reclassification journal entries identified during the audit.

The existence or absence of such adjustments does not inherently indicate deficiencies, but rather reflects the auditor's role in enhancing the fair presentation of the financial statements. Disclosure of these items provides the Board of Directors with insight into the scope and depth of the audit procedures performed.

To promote timely and accurate financial reporting, we recommend that management strengthen internal controls and oversight over the year-end financial close process. Enhancing these procedures can reduce the volume of post-closing audit adjustments and reclassifications, improve the quality of interim and year-end financial reporting, and support the Commission's efforts in maintaining compliance with financial reporting requirements and best practices in fiscal governance.

Summary of Adjusting Journal Entries

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

*Summary of Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2025*

None Noted

**POMONA-WALNUT-ROWLAND
JOINT WATER LINE COMMISSION
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2025
(With Comparative Amounts as of June 30, 2024)**

NIGRO & NIGRO^{PC}

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

For the Fiscal Year Ended June 30, 2025

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

Opinion

We have audited the accompanying financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission), which comprise the balance sheet as of June 30, 2025, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of June 30, 2025, and the respective changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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. 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 Agency 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.

Management's Responsibility for the Financial Statements

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

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 Agency'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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements as a whole. The Combining Schedules of Revenues, Expenses, and Changes in Net Position and Schedules of Assets Invested in Capital Assts by Member Agency are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Prior-Year Comparative Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated September 15, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control over financial reporting and compliance.

Murrieta, California
September 15, 2025

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025 (With Comparable Amounts as of June 30, 2024)

Management's Discussion and Analysis (MD&A) offers readers of Pomona-Walnut-Rowland Joint Water Line Commission's financial statements a narrative overview of the Commission's financial activities for the year ended June 30, 2025. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements which follow this section.

FINANCIAL HIGHLIGHTS

- In fiscal year 2025, the Commission's net position increased 3.22%, or \$105,044 from the prior year's net position of \$3,262,423 to \$3,367,467, as a result of the year's operations.
- In fiscal year 2025, operating revenues increased 35.03%, or \$6,418,867 from \$18,324,232 to \$24,743,099, from the prior year, primarily due to increases in water sales to member agencies.
- In fiscal year 2025, operating expenses before depreciation increased by 34.94% or \$6,404,729 from \$18,331,798 to \$24,736,527, from the prior year, primarily due to increases of water purchases.

REQUIRED FINANCIAL STATEMENTS

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

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

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025 (With Comparable Amounts as of June 30, 2024)

FINANCIAL ANALYSIS OF THE COMMISSION

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

These statements include all assets and liabilities 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 Commission's net position and changes in them. You can think of the Commission's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission'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.

Condensed Balance Sheets

	2025	2024	Change
Assets:			
Current assets	\$ 5,683,771	\$ 4,447,196	\$ 1,236,575
Non-current assets	976,335	933,012	43,323
Capital assets, net	1,365,406	1,391,191	(25,785)
Total assets	8,025,512	6,771,399	1,254,113
Liabilities:			
Current liabilities	4,658,045	3,508,976	1,149,069
Total liabilities	4,658,045	3,508,976	1,149,069
Net position:			
Investment in capital assets	1,365,406	1,391,191	(25,785)
Restricted for capital asset repairs and replacement	976,335	933,012	43,323
Unrestricted	1,025,726	938,220	87,506
Total net position	3,367,467	3,262,423	105,044
Total liabilities and net position	\$ 8,025,512	\$ 6,771,399	\$ 1,254,113

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets and deferred outflows of resources of the Commission exceeded liabilities and deferred inflows of resources by \$3,367,467 as of June 30, 2025.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025 (With Comparable Amounts as of June 30, 2024)

FINANCIAL ANALYSIS OF THE COMMISSION (continued)

Condensed Balance Sheets (continued)

By far the largest portion of the Commission's net position reflects the Commission's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The Commission uses these capital assets to provide services to its customers; consequently, these assets are not available for future spending.

At the end of year 2025, the Commission showed a positive balance in its unrestricted net position of \$1,025,726 which may be utilized in future years.

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

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Operating revenues	\$ 24,743,099	\$ 18,324,232	\$ 6,418,867
Operating expenses	<u>(24,736,527)</u>	<u>(18,331,798)</u>	<u>(6,404,729)</u>
Operating income(loss) before depr.	6,572	(7,566)	14,138
Depreciation expense	<u>(25,785)</u>	<u>(28,180)</u>	<u>2,395</u>
Operating loss	(19,213)	(35,746)	16,533
Non-operating revenues(expenses), net	<u>80,934</u>	<u>80,558</u>	<u>376</u>
Change in net position before capital	61,721	44,812	16,909
Capital contributions:			
Contributed capital	<u>43,323</u>	<u>43,323</u>	<u>-</u>
Change in net position	105,044	88,135	16,909
Net position:			
Beginning of year	<u>3,262,423</u>	<u>3,174,288</u>	<u>88,135</u>
End of year	<u><u>\$ 3,367,467</u></u>	<u><u>\$ 3,262,423</u></u>	<u><u>\$ 105,044</u></u>

The statement of revenues, expenses and changes in net position shows how the Commission's net position changed during the fiscal years. In the case of the Commission, the Commission's net position increased 3.22%, or \$105,044 from the prior year's net position of \$3,262,423 to \$3,367,467, as a result of the year's operations.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025 (With Comparable Amounts as of June 30, 2024)

FINANCIAL ANALYSIS OF THE COMMISSION (continued)

Total Revenues

	2025	2024	Increase (Decrease)
Operating revenues:			
Water sales to member agencies	\$ 24,629,099	\$ 18,223,432	\$ 6,405,667
Member agency assessments	114,000	100,800	13,200
Total operating revenues	<u>24,743,099</u>	<u>18,324,232</u>	<u>6,418,867</u>
Non-operating revenues:			
Investment earnings	80,934	80,425	509
Other non-operating revenues	-	133	(133)
Contributed capital	43,323	43,323	-
Total non-operating revenues	<u>124,257</u>	<u>123,881</u>	<u>376</u>
Total revenues	<u>\$ 24,867,356</u>	<u>\$ 18,448,113</u>	<u>\$ 6,419,243</u>

In fiscal year 2025, operating revenues increased 35.03%, or \$6,418,867 from \$18,324,232 to \$24,743,099, from the prior year, primarily due to increases in water sales to member agencies.

Also, non-operating revenues increased by 0.30%, or \$376 from \$123,881 to \$124,257.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025 (With Comparable Amounts as of June 30, 2024)

FINANCIAL ANALYSIS OF THE COMMISSION (continued)

Total Expenses

	<u>2025</u>	<u>2024</u>	<u>Increase (Decrease)</u>
Operating expenses:			
Water purchases	\$ 24,629,099	\$ 18,223,432	\$ 6,405,667
Maintenance	27,774	31,024	(3,250)
General and administrative	64,200	64,200	-
Other	15,454	13,142	2,312
Total operating expenses	<u>24,736,527</u>	<u>18,331,798</u>	<u>6,404,729</u>
Depreciation expense	25,785	28,180	(2,395)
Total expenses	<u>\$ 24,762,312</u>	<u>\$ 18,359,978</u>	<u>\$ 6,402,334</u>

In fiscal year 2025, operating expenses before depreciation expense increased by 34.94% or \$6,404,729 from \$18,331,798 to \$24,736,527, from the prior year, primarily due to increases in water purchases.

Capital Assets

	<u>Balance June 30, 2025</u>	<u>Balance June 30, 2024</u>
Capital assets:		
Depreciable assets	\$ 2,470,480	\$ 2,470,480
Accumulated depreciation	<u>(1,105,074)</u>	<u>(1,079,289)</u>
Total capital assets, net	<u>\$ 1,365,406</u>	<u>\$ 1,391,191</u>

At the end of year 2025, the Commission's investment in capital assets amounted to \$1,364,406 (net of accumulated depreciation). These capital assets includes pipelines and improvements, service connections, and telemetry systems. See Note 3 for further information.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025

FINANCIAL ANALYSIS OF THE COMMISSION (continued)

Actual Vs. Budget 2025

	2025 Actual	2025 Budget	Dollar Change	Percent Change
Revenues:				
Operating revenues	\$ 24,743,099	\$ 20,934,245	\$ 3,808,854	18.19%
Non-operating revenue	80,934	457,000	(376,066)	-82.29%
Total revenues	\$ 24,824,033	\$ 21,391,245	\$ 3,432,788	16.05%
Expenses:				
Operating expenses (incl. depr.)	24,762,312	21,384,245	3,378,067	-15.80%
Total expenses	24,762,312	21,384,245	3,378,067	-15.80%
Net (loss) income before capital contributions	61,721	7,000	54,721	-781.73%
Capital Contributions:				
Contributed capital	43,323	43,323	-	0.00%
Total capital contributions	43,323	43,323	-	0.00%
Change in net position	\$ 105,044	\$ 50,323	\$ 54,721	-108.74%

The majority of operating revenue is derived from water sales to member agencies. The Commission predicts water sales by using a three-year rolling average. This is calculated by estimating how many acre-feet of water will be purchased from the Three Valleys Municipal Water District at the prevailing Tier I and Tier II water rates. As in previous years, these assumptions do not include any special programs offered by the Commission in the efforts to promote water conservation.

In fiscal year 2025, the Commission estimated 15,315 acre-feet of Tier I water purchases at an average rate of \$1,324 per acre-foot. The Commission actually purchased 18,283 acre-foot of Tier I water.

Economic Factor and Next Year's Budget and Rates

	2025 Actual	2026 Budget	Dollar Change	Percent Change
Revenues:				
Operating revenues	\$ 24,743,099	\$ 23,309,110	\$ 1,433,989	5.80%
Non-operating revenue	80,934	457,000	(376,066)	-464.66%
Total revenues	\$ 24,824,033	\$ 23,766,110	\$ 1,057,923	4.26%
Expenses:				
Operating expenses (incl. depr.)	24,762,312	23,759,110	1,003,202	4.05%
Total expenses	24,762,312	23,759,110	1,003,202	4.05%
Net (loss) income before capital contributions	61,721	7,000	54,721	-88.66%
Capital Contributions:				
Contributed capital	43,323	50,074	(6,751)	15.58%
Total capital contributions	43,323	50,074	(6,751)	15.58%
Change in net position	105,044	57,074	47,970	-45.67%
Net postion, beginning of period	3,262,423	3,367,467	(105,044)	-3.22%
Net postion,end of period	\$ 3,367,467	\$ 3,424,541	\$ (57,074)	-1.69%

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025

FINANCIAL ANALYSIS OF THE COMMISSION (continued)

Economic Factors and Next Year's Budget and Rates (continued)

The Commission's Board of Commissioners and Administrative Officer consider several factors when setting the fiscal year budget. One factor is the water sales projection that each agency gives. This is taken into consideration along with historical water use numbers in setting future years operating revenues. As in previous years, the majority of operating revenues are directly offset by operating expenses. This is due to the correlation between water sales and purchased water costs.

In fiscal year 2025, the commission factored in actual costs when looking at the administrative expenses. This was determined by looking at actual time and/or material cost in all matters directly relating to the Joint Water Line.

The last factor is the funding of depreciation and replacement of water line. In fiscal year 2025, an amount equal to \$43,323 of the change in ending net position, shown in the table above is projected to be transferred to reserves for deprecation and replacement.

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.

CONDITIONS AFFECTING CURRENT AND FUTURE FINANCIAL POSITION

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

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

This financial report is designed to provide the Commission's funding sources, customers, stakeholders and other interested parties with an overview of the Commission'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 Commission's Treasurer at Rowland Water District, 3021 S. Fullerton Rd., Rowland Heights, CA 91748 – (562) 697-1726.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Balance Sheets

June 30, 2025 (With Comparative Amounts as of June 30, 2024)

	<u>ASSETS</u>	<u>2025</u>	<u>2024</u>
Current assets:			
Cash and cash equivalents (Note 2)		\$ 1,201,786	\$ 1,499,890
Accrued interest receivable		17,948	17,661
Accounts receivable		4,462,526	2,928,175
Prepaid expenses		1,511	1,470
Total current assets		<u>5,683,771</u>	<u>4,447,196</u>
Non-current assets:			
Restricted –cash and cash equivalents (Note 2)		965,504	922,181
Restricted –accounts receivable		10,831	10,831
Capital assets – being depreciated, net (Note 3)		1,365,406	1,391,191
Total non-current assets		<u>2,341,741</u>	<u>2,324,203</u>
Total assets		<u>\$ 8,025,512</u>	<u>\$ 6,771,399</u>
<u>LIABILITIES AND NET POSITION</u>			
Current liabilities:			
Accounts payable		\$ 4,658,045	\$ 3,336,498
Related party payables		-	172,478
Total current liabilities		<u>4,658,045</u>	<u>3,508,976</u>
Net position: (Note 4)			
Investment in capital assets		1,365,406	1,391,191
Restricted for capital asset repairs and replacement		976,335	933,012
Unrestricted		1,025,726	938,220
Total net position		<u>3,367,467</u>	<u>3,262,423</u>
Total liabilities and net position		<u>\$ 8,025,512</u>	<u>\$ 6,771,399</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Statements of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended June 30, 2025 (With Comparative Amounts as of June 30, 2024)

	2025	2024
Operating revenues:		
Water sales to member agencies	\$ 24,629,099	\$ 18,223,432
Member agency assessments	114,000	100,800
Total operating revenues	24,743,099	18,324,232
Operating expenses:		
Water purchases	24,629,099	18,223,432
Maintenance	27,774	31,024
General and administrative	64,200	64,200
Other	15,454	13,142
Total operating expenses	24,736,527	18,331,798
Operating income(loss) before depreciation	6,572	(7,566)
Depreciation expense	(25,785)	(28,180)
Operating loss	(19,213)	(35,746)
Non-operating revenues(expenses):		
Investment earnings	80,934	80,425
Other non-operating revenues	-	133
Total non-operating revenues	80,934	80,558
Change in net position before capital contributions	61,721	44,812
Capital contributions:		
Contributed capital	43,323	43,323
Total capital contributions	43,323	43,323
Change in net position	105,044	88,135
Net position:		
Beginning of year	3,262,423	3,174,288
End of year	\$ 3,367,467	\$ 3,262,423

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Statements of Cash Flows

For the Fiscal Year Ended June 30, 2025 (With Comparative Amounts as of June 30, 2024)

	2025	2024
Cash flows from operating activities:		
Cash receipts from member agencies	\$ 23,208,748	\$ 18,129,669
Cash paid to vendors and suppliers for materials and services	(23,587,499)	(17,555,760)
Net cash provided by (used in) operating activities	(378,751)	573,909
Cash flows from capital and related financing activities:		
Capital contribution	43,323	43,323
Net cash provided by capital and related financing activities	43,323	43,323
Cash flows from investing activities:		
Investment earnings	80,647	74,735
Net cash provided by investing activities	80,647	74,735
Net increase(decrease) in cash and cash equivalents	(254,781)	691,967
Cash and cash equivalents:		
Beginning of year	2,422,071	1,730,104
End of year	\$ 2,167,290	\$ 2,422,071
Reconciliation of cash and cash equivalents to statement of financial position:		
Cash and cash equivalents	\$ 1,201,786	\$ 1,499,890
Restricted –cash and cash equivalents	965,504	922,181
	\$ 2,167,290	\$ 2,422,071

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Statements of Cash Flows (continued)

For the Fiscal Year Ended June 30, 2025 (With Comparative Amounts as of June 30, 2024)

	<u>2025</u>	<u>2024</u>
Reconciliation of operating loss to net cash provided by (used in) operating activities:		
Operating loss	\$ (19,213)	\$ (35,746)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	25,785	28,180
Change in assets – (increase)decrease:		
Accounts receivable	(1,534,351)	(194,563)
Prepaid expenses	(41)	70
Change in liabilities – increase(decrease):		
Accounts payable	1,149,069	775,968
Total adjustments	<u>(359,538)</u>	<u>609,655</u>
Net cash provided by (used in) operating activities	<u>\$ (378,751)</u>	<u>\$ 573,909</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Pomona-Walnut-Rowland Joint Water Line Commission (Commission) was formed under the Joint Power Agreement of 1956 between the City of Pomona, Walnut Valley Water District, and Rowland Water District (the Agreement) for the purpose of acquiring, constructing, maintaining, repairing, managing, operating and controlling a water transmission pipeline for the benefit of the member agencies. The original agreement was for a term of fifty years and has resulted in substantial cost savings for each of its member agencies. On December 21, 2006, the Agreement was amended, restated, and renewed and will continue to be enforced for twenty years from this date, with three, ten-year extensions allowable upon written consent of each of the member agencies.

The Commission purchases water for resale to member agencies at a price sufficient to provide reserve funds for emergencies. Member agencies are billed for the cost of maintenance and operations of the pipeline.

B. Basis of Presentation, Basis of Accounting

The Commission 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 Commission is that the costs (including depreciation) of providing goods or services to the member agencies on a continuing basis be financed or recovered primarily through user charges.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied.

Operating revenues are those revenues that are generated from the primary operations of the Commission. The Commission reports a measure of operations by presenting the change in net position from operations as operating income in the statement of revenues, expenses, and changes in net position. Operating activities are defined by the Commission as all activities other than financing and investing activities (interest expense and investment income), grants and subsidies, and other infrequently occurring transactions of a non-operating nature. Operating expenses are those expenses that are essential to the primary operations of the Commission. All other expenses are reported as non-operating expenses.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

Substantially all of the Commission's cash is invested in interest bearing accounts. The Commission considers all highly liquid investment with a maturity of three months or less to be cash equivalent.

2. Investments

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the Commission categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Commission has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Commission's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

3. Restricted Assets

Restricted assets are financial resources generated for a specific purpose such as capital projects. These assets are for the benefit of a specified purpose and, as such, are legally or contractually restricted by an external third-party agreement.

The Commission's restricted assets are the accumulation of capital surcharges assessed to each member agency. These funds are restricted for major repairs and replacement of water.

4. Account Receivable and Allowance for Uncollectible Accounts

The Commission extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the Commission uses the allowance method for the reservation and write-off of those accounts. As of June 30, 2025, there is no allowance for uncollectible accounts as management believes all accounts will be collected, respectively.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

5. Prepaids

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

6. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. Commission policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at acquisition value at the date of the donation. Capital assets received in service concession arrangements are reported at acquisition value. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized.

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

Description	Estimated Lives
Pipeline and improvements	150 years
Service connections	150 years
Telemetry systems	10 years
Valve replacements	50 years

7. Net Position

Net position is classified into two components: net investment in capital assets and unrestricted. These classifications are defined as follows:

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

8. Water Sales and Services

Water sales are billed on a monthly cyclical basis and recognize the respective revenue when they are earned.

9. Capital Contribution

Capital Contribution represent cash contributed to the Commission by member agencies for the cost of maintenance and operations of pipeline.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Use of Estimates

The preparation of 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments were classified in the accompanying financial statements as follows:

Description	June 30, 2025	June 30, 2024
Cash and cash equivalents	\$ 1,201,786	\$ 1,499,890
Restricted – cash and cash equivalents	965,504	922,181
Total cash and investments	\$ 2,167,290	\$ 2,422,071

Cash and investments consisted of the following:

Description	June 30, 2025	June 30, 2024
Deposits with financial institutions	\$ 527,129	\$ 862,557
Deposit in Local Agency Investment Fund (LAIF)	1,640,161	1,559,514
Total cash and investments	\$ 2,167,290	\$ 2,422,071

Demand Deposits with Financial Institutions

At June 30, 2025, the carrying amount of the Commission's demand deposits were \$527,129 and the financial institution's balances were \$527,260. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the Commission's balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk for *deposits* is the risk that in the event of the failure of a depository financial institution the Commission will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction the Commission will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the Commission's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure Commission deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. As of June 30, 2025, the Commission's deposits were covered by the Federal Deposit Insurance Corporation insurance limits or collateralized as required by California law.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests its funds to manage the State's cash flow and strengthen the financial security of local public agencies. PMIA's policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special Commissions to place money in a major portfolio and, at no additional costs, use the expertise of Investment Division staff.

Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and has a dollar-in dollar-out amortized cost methodology.

The Commission is a voluntary participant in LAIF. The fair value of the Commission's investment in this pool is reported at an amount based upon the Commission's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the Commission considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2025, the Commission held \$1,640,161 in LAIF.

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

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

Authorized Investment Type	Maximum Maturity	Percentage of Portfolio	Investment in One Issuer
Local Agency Bond	5-years	None	None
U.S. Treasury Obligations	5-years	None	None
State of California Obligations	5-years	None	None
CA Local Agency Obligations	5-years	None	None
U. S. Agency Obligations	5-years	None	None
Negotiable Certificates of Deposit (Negotiable CD)	5-years	30%	Other
Collateralized Bank Deposits	5-years	None	None
Corporate Debt - Short and Long Term	5-years	None	None
Commercial Paper - Pooled Funds	270 days	40%	None
Commercial Paper - Non Pooled Funds	270 days	25%	None
Repurchase Agreements	1-year	None	None
California Local Agency Investment Fund (LAIF)	N/A	None	None

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosures Relating to 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 Commission 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 is maturing or coming close to maturity as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Commission's investments to market interest rate fluctuations is provided by in the Investment Table that shows the distribution of the Commission's investments by maturity as of June 30, 2025.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented in the Investment Table are Standard & Poor's credit ratings for the Commission's investments as of June 30, 2025. U.S. treasury obligations are not required to be rated and therefore no rating has been assigned.

Concentration of Credit Risk

The Commission's investment policy contains various limitations on the amounts that can be invested in any one governmental agency or non-governmental issuer as stipulated by the California Government Code. The Commission's deposit portfolio with governmental agencies, LAIF, is 76% and 64% as of June 30, 2025 and 2024, respectively, of the Commission's total depository and investment portfolio. There were no investments in any one non-governmental issuer that represent 5% or more of the Commission's total investments.

Fair Value Measurements

The Commission categorizes its fair value measurement within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are quoted prices for similar assets in active markets, and Level 3 inputs are significant unobservable inputs. All of the Commission's investments were assigned a Level 2 input on the Investment Table.

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
Notes to Financial Statements
June 30, 2025

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION

Changes in capital assets for the fiscal year ended June 30, 2025, were as follows:

Description	Balance July 1, 2024	Additions	Deletions/ Transfers	Balance June 30, 2025
Depreciable assets:				
Pipeline and improvements	\$ 2,281,203	-	-	\$ 2,281,203
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Total depreciable assets	2,470,480	-	-	2,470,480
Accumulated depreciation:				
Pipeline and improvements	(944,616)	(17,211)	-	(961,827)
Service connections	(38,680)	(569)	-	(39,249)
Telemetry system	(95,993)	(8,005)	-	(103,998)
Total accumulated depreciation	(1,079,289)	(25,785)	-	(1,105,074)
Total capital assets, net	\$ 1,391,191	\$ (25,785)	\$ -	\$ 1,365,406

Changes in capital assets for the fiscal year ended June 30, 2024, were as follows:

Description	Balance July 1, 2023	Additions	Deletions/ Transfers	Balance June 30, 2024
Depreciable assets:				
Pipeline and improvements	\$ 2,281,203	-	-	\$ 2,281,203
Service connections	85,277	-	-	85,277
Telemetry system	104,000	-	-	104,000
Total depreciable assets	2,470,480	-	-	2,470,480
Accumulated depreciation:				
Pipeline and improvements	(927,405)	(17,211)	-	(944,616)
Service connections	(38,111)	(569)	-	(38,680)
Telemetry system	(85,593)	(10,400)	-	(95,993)
Total accumulated depreciation	(1,051,109)	(28,180)	-	(1,079,289)
Total capital assets, net	\$ 1,419,371	(28,180)	-	\$ 1,391,191

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 4 – NET POSITION

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

Description	2025	2024
Net investment in capital assets:		
Capital assets, net – being depreciated	\$ 1,365,406	\$ 1,391,191
Restricted		
Capital assets repairs and replacement	976,335	933,012
Unrestricted	1,025,726	938,220
Total net investment in capital assets	<u>\$ 3,367,467</u>	<u>\$ 3,262,423</u>

NOTE 5 – RISK MANAGEMENT POOL

The Commission is a member of the Association of California Water Agencies Joint Powers Insurance Authority (Insurance Authority). The Insurance Authority is a risk-pooling self-insurance authority, created under provisions of California Government Code Sections 6500 et seq. The purpose of the Insurance Authority is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. Further information about the Insurance Authority is as follows:

A. Entity	ACWA-JPIA
B. Purpose	To pool member contributions and realize the advantages of self-insurance
C. Participants	As of September 30, 2024 – 401 member districts
D. Governing board	Nine representatives employed by members
E. Condensed financial information	September 30, 2024
Audit dated	March 27, 2025
Statement of financial position:	Sept 30, 2024
Total assets	<u>\$ 308,144,466</u>
Deferred outflows	<u>3,099,110</u>
Total liabilities	<u>177,706,110</u>
Deferred inflows	<u>4,357,741</u>
Net position	<u>\$ 129,179,725</u>
Statement of revenues, expenses and changes in net position:	
Total revenues	\$ 261,895,930
Total expenses	<u>(253,429,117)</u>
Change in net position	8,466,813
Beginning – net position	<u>120,712,912</u>
Ending – net position	<u>\$ 129,179,725</u>
F. Member agencies share of year-end financial position	Not Calculated

The Commission participated in the self-insurance programs of the Insurance Authority as follows:

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

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Notes to Financial Statements

June 30, 2025

NOTE 5 – RISK MANAGEMENT POOL (continued)

The Commission participates in group purchase Cyber Liability made available for all Agencies participating in the Liability Program. It protects the Commission from risk relating to information technology infrastructure and activities by first and third parties. The limit is \$3,000,000 per loss/ \$5,000,000 program annual aggregate.

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 Commission'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.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The Commission does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months or less), including any options to extend, regardless of their probability of being exercised. Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Litigation

In the ordinary course of operations, the Commission is subject to claims and litigation from outside parties. After consultation with legal counsel, the Commission believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 7 – SUBSEQUENT EVENTS

The Commission has evaluated subsequent events through September 15, 2025, the date which the financial statements were available to be issued.

Supplementary Information

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
Combining Schedule of Revenues, Expenses, and Changes in Net Position
June 30, 2025

	Water Operations	General and Administrative	Total
Operating revenues:			
Water sales to member agencies	\$ 24,629,099	\$ -	\$ 24,629,099
Member agency assessments	-	114,000	114,000
Total operating revenues	24,629,099	114,000	24,743,099
Operating expenses:			
Water purchases	24,629,099	-	24,629,099
Maintenance	27,774	-	27,774
General and administrative	-	64,200	64,200
Other	-	15,454	15,454
Total operating expenses	24,656,873	79,654	24,736,527
Operating income(loss) before depreciation	(27,774)	34,346	6,572
Depreciation expense	(25,785)	-	(25,785)
Operating income(loss)	(53,559)	34,346	(19,213)
Non-operating revenues(expenses):			
Investment earnings	80,934	-	80,934
Total non-operating revenues	80,934	-	80,934
Change in net position before capital contributions	27,375	34,346	61,721
Capital contributions:			
Contributed capital	43,323	-	43,323
Total capital contributions	43,323	-	43,323
Change in net position	70,698	34,346	105,044
Net position:			
Beginning of year	3,000,260	262,163	3,262,423
End of year	<u>\$ 3,070,958</u>	<u>\$ 296,509</u>	<u>\$ 3,367,467</u>

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
Combining Schedule of Revenues, Expenses, and Changes in Net Position
June 30, 2024

	Water Operations	General and Administrative	Total
Operating revenues:			
Water sales to member agencies	\$ 18,223,432	\$ -	\$ 18,223,432
Member agency assessments	-	100,800	100,800
Total operating revenues	18,223,432	100,800	18,324,232
Operating expenses:			
Water purchases	18,223,432	-	18,223,432
Maintenance	31,024	-	31,024
General and administrative	-	64,200	64,200
Other	-	13,142	13,142
Total operating expenses	18,254,456	77,342	18,331,798
Operating income(loss) before depreciation	(31,024)	23,458	(7,566)
Depreciation expense	(28,180)	-	(28,180)
Operating income(loss)	(59,204)	23,458	(35,746)
Non-operating revenues(expenses):			
Investment earnings	80,425	-	80,425
Other non-operating revenues	133	-	133
Total non-operating revenues	80,558	-	80,558
Change in net position before capital contributions	21,354	23,458	44,812
Capital contributions:			
Contributed capital	43,323	-	43,323
Total capital contributions	43,323	-	43,323
Change in net position	64,677	23,458	88,135
Net position:			
Beginning of year	2,935,583	238,705	3,174,288
End of year	\$ 3,000,260	\$ 262,163	\$ 3,262,423

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Schedule of Assets Invested in Capital Assets by Member Agency

June 30, 2025

Description	City of Pomona	Walnut Valley Water District	Rowland Water District	Total
Pipeline section A- B	\$ 276,438	\$ 151,474	\$ 106,031	\$ 533,943
Pipeline section B-D	188,719	150,958	94,359	434,036
Pipeline section DF	-	621,096	386,002	1,007,098
Pipeline relocation	129,970	105,948	70,208	306,126
Telemetry system	-	60,320	43,680	104,000
Service connections	66,374	8,455	10,448	85,277
Total capital assets per member	\$ 661,501	\$ 1,098,251	\$ 710,728	\$ 2,470,480

This schedule does not include accumulated depreciation

POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

Schedule of Assets Invested in Capital Assets by Member Agency

June 30, 2024

Description	City of Pomona	Walnut Valley Water District	Rowland Water District	Total
Pipeline section A- B	\$ 276,438	\$ 151,474	\$ 106,031	\$ 533,943
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Pipeline relocation	129,970	105,948	70,208	306,126
Telemetry system	-	60,320	43,680	104,000
Service connections	66,374	8,455	10,448	85,277
Total capital assets per member	\$ 661,501	\$ 1,098,251	\$ 710,728	\$ 2,470,480

This schedule does not include accumulated depreciation

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' 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**

Board of Directors
Pomona-Walnut-Rowland Joint Water Line Commission
Rowland Heights, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pomona-Walnut-Rowland Joint Water Line Commission (Commission), which comprise the balance sheet as of June 30, 2025, and the related statement of revenues, expenses and changes in net position and cash flows for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated September 15, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures to determine the 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 Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of 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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
September 15, 2025

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

June 12, 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
Alternate Commissioner Edwin Hilden

STAFF PRESENT:

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

ABSENT:

Commissioner Scarlett Kwong
Commissioner Victor Preciado
Alternate Commissioner Lorraine Canales

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

In attendance: Member agency representative Ms. Gabby Palomares, Mr. Tom Coleman, and Mr. Dusty Moisio, of Rowland Water District; and Ms. Sherry Shaw, Ms. Natalia Ainsworth and Mr. James Ning, Walnut Valley Water District; and Ms. Jody Roberto, 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

Item 5: Approval of Minutes for Meeting Held February 13, 2025

- ◆ The Commission was asked to approve the meeting minutes for the Commission meeting held February 13, 2025.
- ◆ Commissioners were informed that the vote on Item 4: Late Business was omitted from the packet and were asked to approve the updated minutes.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Alternate Commissioner Diggs and carried (3-0), to approve the minutes of the February 13, 2025 with updates presented.

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 6: Approval of Warrants and Charges Paid February 2025 through May 2025

- ◆ The Commission was provided with a List of Warrants and Charges for February 2025 through May 2025.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Alternate Commissioner Diggs and unanimously carried (3-0), to receive and file the Warrants and Charges for February 2025 through May 2025.

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 7: Approval of Financial Reports

- ♦ Ms. Malner noted the Balance Sheet was missing line 22, which was presented at the meeting, 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 Hilden and unanimously carried (3-0), to approve, receive, and file the Balance Sheet ending March 31, 2025, the Statement of Income & Expenses as of quarter ending March 31, 2025, and Investment Report as of quarter ending December 31, 2025.

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 8: Approval of Proposed Budget for Fiscal Year 2025-26

- ♦ The Commission was presented the details of the proposed budget for Fiscal Year 2025-26, after which they were asked to approve the proposed budget.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Hilden and unanimously carried (3-0), to approve the budget for Fiscal Year 2025-26 as presented.

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 9: Consider Contract for Auditing

- ♦ The Commission was asked to authorize the Administrative Officer to execute the contract 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.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Hilden and carried (3-0), to authorize the Administrative Officer to execute the contract 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

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 10: Three Valleys Municipal Water District

- ♦ TVMWD staff noted that there was no report.

Item 11: Administrative Report

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

Item 12: Operations Report

- ♦ The Commission was provided with the Operations Report for the period ending May 31, 2025.

Item 13: Water Use Reports for January through April 2025

- ◆ The Commission was asked to receive and file the Water Usage Reports for January through April 2025, as presented.

Upon consideration thereof, it was moved by Commissioner Lima, seconded by Commissioner Hilden and unanimously carried (3-0), to receive and file the Water Use Reports for January through April 2025.

Commissioner Lima indicated that the motion was approved by a 3-0 vote

Item 14: Commissioners Questions and Comments

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

Item 15: Subjects for Future Discussion

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

Item 16: Adjournment at 4:37 p.m.

With no further items for discussion, the Pomona-Walnut-Rowland Joint Water Line Commission meeting adjourned at 4:37p.m.

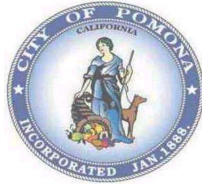
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

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

MEMORANDUM

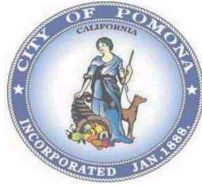
TO: Commissioners Kwong, Lima and Preciado **DATE:** October 9, 2025
FROM: Tom Monk, Administrative Officer
RE: 2026 Calendar/Meeting Schedule

Attached for your information is the 2026 P-W-R Meeting Calendar denoting three regularly scheduled meetings on February 12, June 11, and October 8. Meetings are held at 4:00p.m.



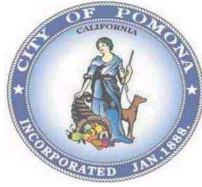
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
JUNE 2025

Check No.	Payee	Inv. Date	Description	Amount
11941	Caselle, Inc.	6/1/2025	Contract Support and Maint. for 6/1/25 to 6/30/25	\$ 160.00
Total				\$ 160.00
EFT	Three Valleys Municipal Water District	4/30/2025	PM-15A	\$ 423,158.90
		4/30/2025	PM-21	\$ 1,530,793.90
		4/30/2025	TVMWD Capacity	\$ 8,694.76
		4/30/2025	TVMWD Water Use	\$ 9,034.66
		4/30/2025	MWD Capacity	\$ 28,623.28
Total				\$ 2,000,305.50
Total Expenditures				\$ 2,000,465.50



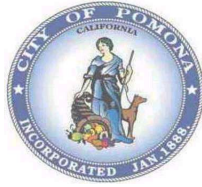
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
JULY 2025

Check No.	Payee	Inv. Date	Description	Amount
11942	ACWA JPIA	7/1/2025	Cyber Liability Premium for 7/1/25 to 7/1/26	\$ 100.00
		Total		\$ 100.00
11943	Caselle, Inc.	7/1/2025	Contract Support and Maint. for 7/1/25 to 7/31/25	\$ 160.00
		Total		\$ 160.00
11944	Lagerlof LLP	6/10/2025	Legal-General Matters	\$ 37.50
		Total		\$ 37.50
11945	Rowland Water District	6/30/2025	Treasurer Fees	\$ 2,550.00
		Total		\$ 2,550.00
11946	Walnut Valley Water District	6/30/2025	Administrative, Ops, Secretary	\$ 13,500.00
		6/30/2025	USA Markups	\$ 4,530.00
		6/30/2025	Mileage	\$ 340.20
		6/30/2025	Water Quality Testing	\$ 810.00
		Total		\$ 19,180.20
EFT	Three Valleys Municipal Water District	5/31/2025	PM-15A	\$ 475,224.80
		5/31/2025	PM-21	\$ 1,541,094.20
		5/31/2025	LRP Credit (City of Pomona)	\$ (5,210.00)
		5/31/2025	TVMWD Capacity	\$ 8,694.76
		5/31/2025	TVMWD Water Use	\$ 9,034.66
		5/31/2025	MWD Capacity	\$ 28,623.28
Total		\$ 2,057,461.70		
Total Expenditures				\$ 2,079,489.40



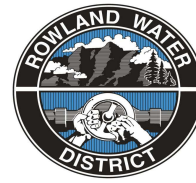
POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION
LIST OF WARRANTS & CHARGES
AUGUST 2025

Check No.	Payee	Inv. Date	Description	Amount
11947	Caselle, Inc.	8/1/2025	Contract Support and Maint. for 8/1/25 to 8/31/25	\$ 160.00
Total				\$ 160.00
EFT	Three Valleys Municipal Water District	6/30/2025	PM-15A	\$ 884,979.20
		6/30/2025	PM-21	\$ 1,647,483.60
		6/30/2025	TVMWD Capacity	\$ 8,694.76
		6/30/2025	TVMWD Water Use	\$ 9,034.66
		6/30/2025	MWD Capacity	\$ 28,623.28
Total				\$ 2,578,815.50
Total Expenditures				\$ 2,578,975.50



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

Check No.	Payee	Inv. Date	Description	Amount
11948	Caselle, Inc.	9/2/2025	Contract Support and Maint. for 9/1/25 to 9/30/25	\$ 160.00
Total				\$ 160.00
EFT	Three Valleys Municipal Water District	7/31/2025	PM-15A	\$ 1,532,487.10
		7/31/2025	PM-21	\$ 1,536,437.90
		7/31/2025	TVMWD Capacity	\$ 8,694.76
		7/31/2025	TVMWD Water Use	\$ 9,034.66
		7/31/2025	MWD Capacity	\$ 28,623.28
Total				\$ 3,115,277.70
Total Expenditures				\$ 3,115,437.70

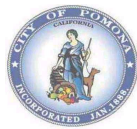


POMONA-WALNUT-ROWLAND JWLC

BALANCE SHEET

JUNE 2025

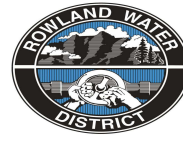
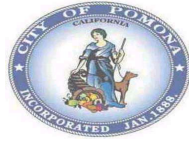
1 Assets		
2 Cash & Investments		
3 Citizens Business Bank	\$	527,129
4 LAIF		1,638,198
5 LAIF - Fair Market Value		1,963
6 Total Cash & Investments		2,167,290
7 Other Current Assets		
8 Accounts Receivable - Water Sales		4,473,357
9 Interest Receivable		17,948
10 Prepaid Expenses		1,511
11 Total Other Current Assets		4,492,816
12 Fixed Assets		
13 Pipeline		2,281,203
14 Service Connections		85,277
15 Telemetry System		104,000
16 Accumulated Depreciation		(1,105,075)
17 Total Fixed Assets		1,365,406
18 Total Assets	\$	8,025,511
19 Liabilities & Fund Balance		
20 Current Liabilities		
21 Accounts Payable	\$	4,658,045
22 Total Current Liabilities		4,658,045
23 Fund Balance		
24 Net Investment in Fixed Assets		1,322,853
25 Unappropriated Surplus		841,536
26 Retained Earnings		1,098,034
27 Net Income		105,044
28 Total Fund Balance		3,367,467
29 Total Liabilities & Fund Balance	\$	8,025,511



POMONA-WALNUT-ROWLAND JWLC
STATEMENT OF INCOME & EXPENSES
For The Period Ending June 30, 2025

	JUNE 2025 YTD	ANNUAL BUDGET	\$ DIFFERENCE	% OF BUDGET
1 Income				
2 Water Sales				
3 MWD PM-15	8,448,432	20,281,467	(11,833,035)	42%
4 TVMWD PM-21	15,664,901	-	15,664,901	0%
5 Total Water Sales	24,113,334	20,281,467	3,831,867	119%
6 Fixed Charges				
7 MWD CRC Charge	319,021	342,033	(23,012)	93%
8 TVMWD Connected Capacity	97,736	97,736	0	100%
9 TVMWD Water Use Charge	99,008	99,008	0	100%
10 Total Fixed Charges	515,765	538,777	(23,012)	96%
11 Depr. & Replacement				
12 Depreciation Charge	18,989	18,989	-	100%
13 Replacement Charge	24,334	24,334	-	100%
14 Total Depr. & Replacement	43,323	43,323	-	100%
15 Admin. Budget Assessment	114,000	114,000	-	100%
16 Interest Income	73,205	7,000	66,205	1046%
17 Unrealized Gain on Investment	7,730	-	7,730	0%
18 Other Income	-	-	-	0%
19 Total Income	\$ 24,867,356	\$ 20,984,567	\$ 3,882,789	119%
20 Expenses				
21 Water Purchases				
22 MWD PM-15	8,448,432	20,281,467	(11,833,035)	42%
23 TVMWD PM-21	15,664,902	-	15,664,902	0%
24 Total Water Purchases	24,113,334	20,281,467	3,831,867	119%
25 Fixed Charges				
26 MWD Capacity Charge	319,021	342,033	(23,012)	93%
27 TVMWD Connected Capacity	97,736	97,736	0	100%
28 TVMWD Water Use Charge	99,008	99,008	0	100%
29 Total Fixed Charges	515,765	538,777	(23,012)	96%
30 Equipment & Line Maintenance	27,774	30,000	(2,226)	93%
31 Depreciation	25,786	-	25,786	0%
32 Contract Services				
33 WVWD	54,000	54,000	-	100%
34 RWD	10,200	10,200	-	100%
35 Total Contract Services	64,200	64,200	-	100%
36 Administrative				
37 Legal	225	5,000	(4,775)	5%
38 Insurance	2,276	2,300	(24)	99%
39 Audit & Bookkeeping	6,248	5,500	748	114%
40 Other Admin Costs / Supplies	4,812	4,000	812	120%
41 ACWA Dues	1,892	3,000	(1,108)	63%
42 Total Administrative	15,453	19,800	(4,347)	78%
43 Project Development	-	450,000	(450,000)	0%
44 Total Expenses	\$ 24,762,312	\$ 21,384,244	\$ 3,378,068	116%
45 Net Income	\$ 105,044	\$ (399,677)	\$ 504,721	-26%

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.



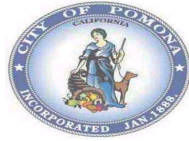
POMONA-WALNUT-ROWLAND JWLC

INVESTMENT REPORT

For The Period Ending May 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	\$ 1,638,198	\$ 1,639,590	4.27%	4.27%	\$ -	\$ 72,917	\$ 72,917	68.74%
Checking	Citizens Business Bank	\$ 745,660	\$ 745,660	0.00%	0.00%	N/A	N/A	N/A	31.26%
Total Cash & Investments		\$ 2,383,858	\$ 2,385,249	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.



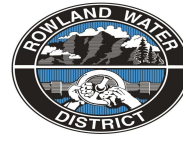
POMONA-WALNUT-ROWLAND JWLC

INVESTMENT REPORT

For The Period Ending June 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	4.27%	4.27%	\$ -	\$ 72,917	\$ 72,917	75.67%
Checking	Citizens Business Bank	\$ 527,129	\$ 527,129	0.00%	0.00%	N/A	N/A	N/A	24.33%
Total Cash & Investments		\$ 2,165,327	\$ 2,166,718	3.23%	3.23%	\$ -	\$ 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.



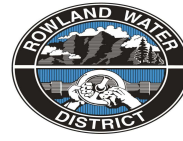
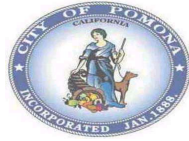
POMONA-WALNUT-ROWLAND JWLC

INVESTMENT REPORT

For The Period Ending July 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	\$ 1,656,147	\$ 1,658,131	4.26%	4.26%	\$ -	\$ 17,948	\$ 17,948	60.60%
Checking	Citizens Business Bank	\$ 1,077,940	\$ 1,077,940	0.00%	0.00%	N/A	N/A	N/A	39.40%
Total Cash & Investments		\$ 2,734,087	\$ 2,736,071	2.58%	2.58%	\$ -	\$ 17,948	\$ 17,948	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 August 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	\$ 1,656,147	\$ 1,658,131	4.25%	4.25%	\$ -	\$ 17,948	\$ 17,948	54.29%
Checking	Citizens Business Bank	\$ 1,395,903	\$ 1,395,903	0.00%	0.00%	N/A	N/A	N/A	45.71%
Total Cash & Investments		\$ 3,052,049	\$ 3,054,034	2.31%	2.31%	\$ -	\$ 17,948	\$ 17,948	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 JOINT WATER LINE COMMISSION

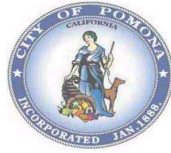
271 South Brea Canyon Road
Walnut, California 91789-3002
(909) 595-1268 • FAX (909) 594-9532

MEMORANDUM

TO: Commissioners Kwong, Lima, and Preciado **DATE:** October 9, 2025
FROM: Tom Monk, Administrative Officer
SUBJECT: Joint Water Line Operations Report for June 2025 – September 2025

Inspection Report: During the four-month period ending on September 30, 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 July 9, 2025, staff tested and calibrated the JWL meters. The next scheduled testing is set for November 6, 2025. All meters were found to be operating within the established parameters.



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

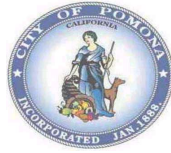
MAY 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	252.479	17.733%
Walnut	851.320	59.793%
Rowland	319.989	22.474%
LaVerne	-	0.000%
TOTAL	1,423.788	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	336.80	23.569%
TVMWD	1,092.20	76.431%
LaVerne	-	0.000%
Total	1,429.000	100.000%
PWR	1,423.788	
Difference	5.212	

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)
				23.569%	76.431%	0.000%	100.000%
Pomona	252.479	0.924	253.403	253.4	59.7	193.7	253.4
Walnut	851.320	3.116	854.436	854.4	201.4	653.1	854.4
Rowland	319.989	1.171	321.160	321.2	75.7	245.5	321.2
LaVerne	-	-	-	-	-	-	-
TOTAL	1,423.788	5.212	1,429.000	1,429.0	336.8	1,092.2	1,429.0

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)	59.7	193.7							52.1	
	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	\$ 84,271.17	\$ 273,280.80	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ (5,210.00)	\$ 367,247.53
Walnut Valley Water District	Cons. (AF)	201.4	653.1							-	
	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	\$ 284,149.31	\$ 921,460.44	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,224,999.02
Rowland Water District	Cons. (AF)	75.7	245.5							-	
	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	\$ 106,804.32	\$ 346,352.96	\$ 7,633.82	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 465,215.15
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.)		336.8	1,092.2								1,429.0
Total (\$)		\$ 475,224.80	\$ 1,541,094.20	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (5,210.00)	\$ 2,057,461.70



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

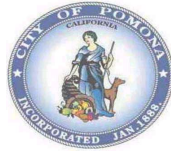
JUNE 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	528.214	29.541%
Walnut	900.532	50.363%
Rowland	359.332	20.096%
LaVerne	-	0.000%
TOTAL	1,788.078	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	627.20	34.945%
TVMWD	1,167.60	65.055%
LaVerne	-	0.000%
Total	1,794.800	100.000%
PWR	1,788.078	
Difference	6.722	

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)
				34.945%	65.055%	0.000%	100.000%
Pomona	528.214	1.986	530.200	530.2	185.3	344.9	530.2
Walnut	900.532	3.385	903.917	903.9	315.9	588.0	903.9
Rowland	359.332	1.351	360.683	360.7	126.0	234.6	360.7
LaVerne	-	-	-	-	-	-	-
TOTAL	1,788.078	6.722	1,794.800	1,794.8	627.2	1,167.6	1,794.8

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)	185.3	344.9							-	
	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	\$ 5,699.00	\$ 4,592.00	\$ 28,500.00	\$ (100.00)	
	Total	\$ 261,430.66	\$ 486,681.18	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ 1,424.75	\$ 1,148.00	\$ 9,500.00	\$ -	\$ 775,090.15
Walnut Valley Water District	Cons. (AF)	315.9	588.0							-	
	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	\$ 445,703.20	\$ 829,724.26	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ 1,933.50	\$ 3,025.50	\$ 9,500.00	\$ -	\$ 1,309,275.73
Rowland Water District	Cons. (AF)	126.0	234.6							-	
	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	\$ 177,845.34	\$ 331,078.16	\$ 7,633.82	\$ 1,738.95	\$ 2,685.10	\$ 1,389.00	\$ 1,910.00	\$ 9,500.00	\$ -	\$ 533,780.37
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.)		627.2	1,167.6								1,794.8
Total (\$)		\$ 884,979.20	\$ 1,647,483.60	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ 4,747.25	\$ 6,083.50	\$ 28,500.00	\$ -	\$ 2,618,146.25



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

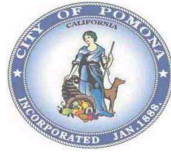
JULY 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	739.256	33.850%
Walnut	918.156	42.041%
Rowland	526.536	24.109%
LaVerne	-	0.000%
TOTAL	2,183.948	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	1,086.10	49.936%
TVMWD	1,088.90	50.064%
LaVerne	-	0.000%
Total	2,175.000	100.000%
PWR	2,183.948	
Difference	(8.948)	

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)
				49.936%	50.064%	0.000%	100.000%
Pomona	739.256	(3.029)	736.227	736.2	367.6	368.6	736.2
Walnut	918.156	(3.762)	914.394	914.4	456.6	457.8	914.4
Rowland	526.536	(2.157)	524.379	524.4	261.9	262.5	524.4
LaVerne	-	-	-	-	-	-	-
TOTAL	2,183.948	(8.948)	2,175.000	2,175.0	1,086.1	1,088.9	2,175.0

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)	367.6	368.6							-	
	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	\$ 518,739.59	\$ 520,076.91	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ -	\$ 1,053,722.06
Walnut Valley Water District	Cons. (AF)	456.6	457.8							-	
	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	\$ 644,274.60	\$ 645,935.56	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,309,599.43
Rowland Water District	Cons. (AF)	261.9	262.5							-	
	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	\$ 369,472.91	\$ 370,425.43	\$ 7,633.82	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 751,956.21
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.)		1,086.1	1,088.9								2,175.0
Total (\$)		\$ 1,532,487.10	\$ 1,536,437.90	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ -	\$ 3,115,277.70



POMONA-WALNUT-ROWLAND JOINT WATER LINE COMMISSION

WATER USE DISTRIBUTION & BILLING

AUGUST 2025

CONSUMPTION PER AGENCY (Per PWR Meter Reads)		
	Water Consumption (Acre-feet)	Allocation %
Pomona	948.209	38.075%
Walnut	925.902	37.179%
Rowland	616.253	24.745%
LaVerne	-	0.000%
TOTAL	2,490.364	100.000%

WATER PRODUCTION (ACTUAL)		
	Water Consumption (Acre-feet)	Allocation %
MWD	1,443.60	60.147%
TVMWD	956.50	39.853%
LaVerne	-	0.000%
Total	2,400.100	100.000%
PWR	2,490.364	
Difference	(90.264)	

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)
				60.147%	39.853%	0.000%	100.000%
Pomona	948.209	(34.368)	913.841	913.8	549.7	364.2	913.8
Walnut	925.902	(33.560)	892.342	892.3	536.7	355.6	892.3
Rowland	616.253	(22.336)	593.917	593.9	357.2	236.7	593.9
LaVerne	-	-	-	-	-	-	-
TOTAL	2,490.364	(90.264)	2,400.100	2,400.1	1,443.6	956.5	2,400.1

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)	549.7	364.2							105.0	
	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	\$ 775,559.52	\$ 513,869.96	\$ 8,269.27	\$ 4,521.28	\$ 2,115.01	\$ -	\$ -	\$ -	\$ (10,500.00)	\$ 1,293,835.04
Walnut Valley Water District	Cons. (AF)	536.7	355.6							-	
	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	\$ 757,314.16	\$ 501,780.96	\$ 12,720.19	\$ 2,434.53	\$ 4,234.55	\$ -	\$ -	\$ -	\$ -	\$ 1,278,484.39
Rowland Water District	Cons. (AF)	357.2	236.7							-	
	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	\$ 504,045.92	\$ 333,970.58	\$ 7,633.82	\$ 1,738.95	\$ 2,685.10	\$ -	\$ -	\$ -	\$ -	\$ 850,074.37
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.)		1,443.6	956.5								2,400.1
Total (\$)		\$ 2,036,919.60	\$ 1,349,621.50	\$ 28,623.28	\$ 8,694.76	\$ 9,034.66	\$ -	\$ -	\$ -	\$ (10,500.00)	\$ 3,422,393.80