

Annual Water Accounting Summary

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Misc PPRs	Conserved Water									Total Conservation
		IID/MWD Efficiency (1988 Agreement)	All-American Canal Lining	San Diego County Water Authority Conservation	Salton Sea Mitigation Conservation	Exhibit C Payback Conservation	IOPP Conservation Payback	ICS Conservation	Coachella Valley Water District Conservation	System Conservation Water	
2003	11,500	105,130	--	3,445	0	0	--	--	0	--	108,575
2004	11,500	101,900	--	20,000	15,000	48,149	0	--	0	--	185,049
2005	11,500	101,940	--	30,000	15,000	31,266	0	--	0	--	178,206
2006	11,500	101,160	--	40,000	20,000	37,154	0	1,000	0	--	199,314
2007	11,500	105,000	--	50,000	25,021	34,831	1,263	0	0	--	216,115
2008	11,500	105,000	8,898	50,000	26,085	0	16,197	0	4,000	--	210,180
2009	11,126	105,000	65,577	60,000	30,133	0	0	13,797	8,000	--	282,507
2010	11,500	105,000	67,700	70,000	33,761	0	0	0	6,809	--	283,270
2011	11,500	103,940	67,700	63,278	0	0	0	10,528	16,000	--	261,446
2012	11,500	104,140	67,700	106,722	15,182	0	14,299	0	21,000	--	329,043
2013	11,500	105,000	67,700	100,000	71,398	0	93,057	0	26,000	--	463,155
2014	11,500	104,100	67,700	100,000	89,168	0	117,391	37,735	31,000	--	547,094
2015	11,500	107,820	67,700	100,000	153,327	0	0	45,477	36,000	--	510,324
2016	11,500	105,000	67,700	100,000	130,796	0	0	70,077	41,000	--	514,573
2017	9,913	105,000	67,700	100,000	105,311	0	0	80,937	45,000	--	503,948
2018	9,705	105,000	67,700	130,000	0	0	0	130,197	63,000	--	495,897
2019	6,992	105,000	67,700	160,000	46,555	0	0	43,405	68,000	--	490,660
2020	9,081	105,000	67,700	192,500	0	0	0	51,023	73,000	--	489,223
2021	9,314	105,000	67,700	205,000	0	0	0	30,008	78,000	--	485,708
2022	9,804	105,000	67,700	202,500	0	0	0	13,365	83,000	25,000	496,565
2023	11,500	105,000	67,700	150,000	0	0	0	0	88,000	106,111	516,811
2024	11,500	105,000	67,700	150,000	0	0	0	0	93,000	257,640	673,340
2025	11,500	105,000	67,700	200,000	0	0	0	0	98,000	255,300	726,000
Total	249,935	2,405,130	1,157,675	2,383,445	776,737	151,400	242,207	527,549	878,809	644,051	9,167,003

Provisional

2025 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	IID ICS Account	Storage at MWD	Excess ICS Left in River
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	200,000		200,000			
CVWD Transfer	98,000	72,036	25,964			
San Diego Transfer - Salton Sea Mitigation	0					
Inadvertent Overrun Payback	0					
System Conservation Water	255,300	222,384	32,916			
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ¹	2,187,156					
LCWSP Wellfield Pumpage ²	10,000					
Total	2,934,656	294,420	431,580	0	0	0
IID QSA Entitlement	3,100,000					
EOY Inadvertent Overrun Reported by USBR	0					
Overrun/Underrun	-165,344					

Notes:

1) USBR Decree Accounting 5/15/2026

2) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2024 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	IID ICS Account	Storage at MWD	Excess ICS Left in River
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer ¹	150,000		150,000			
CVWD Transfer	93,000	72,320	20,680			
San Diego Transfer - Salton Sea Mitigation	0					
Inadvertent Overrun Payback	0					
System Conservation Water	257,640	172,389	85,251			
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,311,905					
LCWSP Wellfield Pumpage ³	10,000					
Total	3,006,745	244,709	428,631	0	0	0
IID QSA Entitlement	3,100,000					
EOY Inadvertent Overrun Reported by USBR	0					
Overrun/Underrun	-93,255					

Notes:

- 1) Pursuant to the Letter of Agreement between SDCWA, MWD and IID, as well as the Letter of Agreement entered into between IID and SDCWA, 50,000 AF was left in Lake Mead and not transferred to SDCWA. The agreement to reduce the volume of conserved water to be transferred to SDCWA was reached in 2024 by the three agencies in order to facilitate California conservation of Colorado River water for the benefit of Lake Mead.
- 2) USBR Decree Accounting 5/15/2025
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2023 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	IID ICS Account	Storage at MWD	Excess ICS Left in River
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer ¹	150,000		150,000			
CVWD Transfer	88,000	69,898	18,102			
San Diego Transfer - Salton Sea Mitigation	0					
Inadvertent Overrun Payback	0					
System Conservation Water ²	106,111		106,111			
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ³	2,417,024					
LCWSP Wellfield Pumpage ⁴	10,000					
Total	2,955,335	69,898	446,913	0	0	0
IID QSA Entitlement	3,100,000					
EOY Inadvertent Overrun Reported by USBR	0					
Overrun/Underrun	-144,665					

Notes:

- 1) Pursuant to the Letter of Agreement entered into on December 12, 2023, between SDCWA, MWD and IID, as well as the Letter of Agreement entered into on December 13, 2023, between IID and SDCWA, 50,000 AF was left in Lake Mead and not transferred to SDCWA. The agreement to reduce the volume of conserved water to be transferred to SDCWA was reached in 2023 by the three agencies in order to facilitate California conservation of Colorado River water for the benefit of Lake Mead.
- 2) Pursuant to the December 6, 2023 System Conservation Implementation Agreement with USBR that funds up to 115,000 AF of IID conservation to benefit Lake Mead.
- 3) USBR Decree Accounting 5/15/2024
- 4) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2022 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	System Conservation Water ³	IID ICS Account	Storage at MWD	Excess ICS Left in River ⁴
Miscellaneous Present Perfected Rights	9,804						
1988 IID/MWD Transfer	105,000		105,000				
SDCWA Transfer	202,500		202,500				
CVWD Transfer	83,000	69,898	13,102				
San Diego Transfer - Salton Sea Mitigation	0						
Inadvertent Overrun Payback	0						
Intentionally Created Surplus	38,365		38,365	25,000		13,365	
AAC Lining Project Transfer	67,700		67,700				
IID Water Users ¹	2,577,164						
LCWSP Wellfield Pumpage ²	9,997						
Total	3,093,530	69,898	426,667	25,000	0	13,365	0
IID QSA Entitlement	3,100,000						
EOY Inadvertent Overrun Reported by USBR	0						
Overrun/Underrun	-6,470						

Notes:

1) USBR Decree Accounting 5/15/2023

2) Included as part of IID's CU in lieu of an equivalent diversion.

3) In an agreement with the United States Bureau of Reclamation, IID agreed to make 25,000 acre-feet of conserved water available in calendar year 2022 as System Conservation Water with the intent that USBR will apply such water to help meet the Secretary's commitment under Section 3b. of the LBDGP and to help meet the water conservation efforts described in the 500+ plan.

Provisional

2021 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Imperial ICS Sub-Account ³	IID ICS Account	Storage at MWD	Excess ICS Left in River ⁵
Miscellaneous Present Perfected Rights	9,314						
1988 IID/MWD Transfer	105,000		105,000				
SDCWA Transfer	205,000		205,000				
CVWD Transfer	78,000	69,623	8,377				
San Diego Transfer - Salton Sea Mitigation	0						
Inadvertent Overrun Payback	0						
Intentionally Created Surplus ⁴	30,008		30,008	25,000	1,579	1,667	1,762
AAC Lining Project Transfer	67,700		67,700				
IID Water Users ¹	2,557,242						
LCWSP Wellfield Pumpage ²	10,000						
Total	3,062,264	69,623	416,085	25,000	1,579	1,667	1,762
IID QSA Entitlement	3,100,000						
EOY Inadvertent Overrun Reported by USBR	0						
Underrun	-37,736						

Notes:

1) USBR Decree Accounting 5/13/2022

2) Included as part of IID's CU in lieu of an equivalent diversion.

3) Pursuant to the Settlement and Release Agreement (SARA) between IID and MWD, the Imperial ICS Sub-Account was authorized and created by MWD in which IID may accumulate 50,000 AF of additional conserved water through qualified measures up to 25,000 AF per year.

4) The SARA also provides for 87,594 AF of 2018 storage credits to IID within MWD system in 2021 and allowed IID to utilize 2021 additional conserved water to be applied to the 1,667 AF of 2021 prorated annual losses on these storage credits. See 2018 IID Water Accounting table, footnote 5.

5) Due to policy limitations, any extraordinary conservation in excess of IID's consumptive use, transfer obligations and storage capacity limits are left in Lake Mead with the benefit accruing to the System and all Colorado River water users unless diverted by junior priority water users for their own purposes.

Provisional

2020 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD	Excess ICS Left in River ³
Miscellaneous Present Perfected Rights	9,081						
1988 IID/MWD Transfer	105,000		105,000				
SDCWA Transfer	192,500		192,500				
CVWD Transfer	73,000	65,964	7,036				
San Diego Transfer - Salton Sea Mitigation	0						
Inadvertent Overrun Payback	0						
Intentionally Created Surplus	51,023		51,023		1,579		49,444
AAC Lining Project Transfer	67,700		67,700				
IID Water Users ¹	2,493,623						
LCWSP Wellfield Pumpage ²	10,000						
Total	3,001,927	65,964	423,259	0	1,579	0	
IID QSA Entitlement	3,100,000						
EOY Inadvertent Overrun Reported by USBR	0						
Underrun	-98,073						

Notes:

1) USBR Decree Accounting 5/14/2021

2) Included as part of IID's CU in lieu of an equivalent diversion.

3) Due to policy limitations, any extraordinary conservation in excess of IID's consumptive use, transfer obligations and storage capacity limits are left in Lake Mead with the benefit accruing to the System and all Colorado River water users unless diverted by junior priority water users for their own purposes.

Provisional

2019 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD	Excess ICS Left in River ⁵
Miscellaneous Present Perfected Rights	6,992						
1988 IID/MWD Transfer	105,000		105,000				
SDCWA Transfer	160,000		160,000				
CVWD Transfer	68,000	65,782	2,218				
San Diego Transfer - Salton Sea Mitigation ^{1,2}	46,555	9	46,546	16			
Inadvertent Overrun Payback	0						
Intentionally Created Surplus ³	43,405		43,405		1,579		41,826
AAC Lining Project Transfer	67,700		67,700				
IID Water Users ³	2,558,136						
LCWSP Wellfield Pumpage ⁴	9,997						
Total	3,065,785	65,791	424,869	16	1,579	0	
IID QSA Entitlement	3,100,000						
EOY Inadvertent Overrun Reported by USBR	0						
Underrun	-34,215						

Notes:

- 1) In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,155 AF to the Sea. In 2018, IID delivered 149 AF of this 2017 conserved water. In 2019, IID delivered 16 AF of conserved water, 7 AF from the 2017 conservation to complete its Salton Sea mitigation obligation and 9 AF of excess 2019 extraordinary conservation due to delivery imprecision.
- 2) In order to resolve the outstanding 2010 Salton Sea mitigation water pre-delivery issue, IID left 46,546 AF of extraordinary conservation in Lake Mead. See IID's December 19, 2019 revised 2019 water order and Reclamation's March 10, 2020 approval letter.
- 3) USBR Decree Accounting 5/15/2020.
- 4) Included as part of IID's CU in lieu of an equivalent diversion.
- 5) Due to policy limitations, any extraordinary conservation in excess of IID's consumptive use, transfer obligations and storage capacity limits are left in Lake Mead with the benefit accruing to the System and all Colorado River water users unless diverted by junior priority water users for their own purposes.

Provisional

2018 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	9,705					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	130,000		130,000			
CVWD Transfer	63,000	25,010	37,990			
San Diego Transfer - Salton Sea Mitigation ¹	0			149		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus ^{4,5}	130,197	41,024	89,173		1,579	87,594
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,625,422					
LCWSP Wellfield Pumpage ³	10,000					
Total	3,141,024	66,034	429,863	149	1,579	87,594
IID QSA Entitlement	3,100,000					
Amount Exceeding Approved Water Order	41,024					
IID Conserved Water for Immediate Payback	41,024	41,024				
EOY Inadvertent Overrun Reported by USBR	0					
Underrun	--					

Notes:

- 1) In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,155 AF to the Sea. In 2018, IID delivered 149 AF of conserved water, coming within 7 AF of its obligation.
- 2) USBR Decree Accounting published 5/21/2019.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.
- 4) 41,024 AF created for ICS and transfer purposes, but due to policy limitations in overrun years, was used instead to eliminate current year's overrun.
- 5) In 2018, 87,594 AF of excess conserved water created by IID was diverted by MWD and not credited to IID, and became the subject of a dispute between the two districts. This issue was resolved pursuant to the IID-MWD Settlement and Release Agreement (SARA) dated September 16, 2021. The SARA provided IID with 87,594 AF of 2018 storage credits within MWD system in 2021 (less a 10% introductory loss) and allowed IID to utilize 2021 additional conserved water to be applied to the 1,667 AF of 2021 prorated annual losses on these 2018 storage credits.

Provisional

2017 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	9,913					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	100,000		100,000			
CVWD Transfer	45,000		45,000			
San Diego Transfer - Salton Sea Mitigation ¹	105,311	90,286		105,155		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus	80,937	25,000	55,937		21,983	58,954
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,548,171					
LCWSP Wellfield Pumpage ³	7,377					
Total	3,069,409	115,286	388,662	105,155	21,983	58,954
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-30,591					

Notes:

- 1) 2017 obligation adjusted for excess conservation and pre-delivery of 44,689 AF in 2016 (150,000-44,689=105,311 AF). In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,155 AF to the Sea. This resulted in a 156 AF under-delivery. See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2018.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2016 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	100,000	20,000	80,000			
CVWD Transfer	41,000	0	41,000			
San Diego Transfer - Salton Sea Mitigation ¹	130,796	130,796		130,796		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus	70,077	1,845	68,232		13,845	56,232
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,504,258					
LCWSP Wellfield Pumpage ³	7,172					
Total	3,037,503	152,641	361,932	130,796	13,845	56,232
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-62,497					

Notes:

- 1) 2016 obligation adjusted for excess conservation and delivery of 43,893 AF in 2015 and 44,689 AF in 2016 (130,000-43,893+44689=130,796 AF). See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2017.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2015 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	107,820		107,820			
SDCWA Transfer	100,000	40,000	60,000			
CVWD Transfer	36,000	8,983	27,017			
San Diego Transfer - Salton Sea Mitigation ¹	153,327	153,327		153,327		
Inadvertent Overrun Payback	0					
Intentionally Created Surplus ²	45,477		45,477			45,477
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ³	2,480,933					
LCWSP Wellfield Pumpage ⁴	7,219					
Total	3,009,976	202,310	308,014	153,327	0	45,477
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-90,024					

Notes:

- 1) Adjusted for excess conservation and delivery of 566 AF in 2014 and 43,893 AF in 2015 (110,000-566+43,893=153,327 AF). See Salton Sea Mitigation Accounting for details.
- 2) ICS volume revised from 38,313 AF to 45,477 AF in 2017 Decree Accounting to correct an error in loss calculations.
- 3) USBR Decree Accounting published 5/15/2016.
- 4) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2014 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Storage at MWD
Miscellaneous Present Perfected Rights	11,500					
1988 IID/MWD Transfer	104,100		104,100			
SDCWA Transfer	100,000	60,000	40,000			
CVWD Transfer	31,000		31,000			
San Diego Transfer - Salton Sea Mitigation ¹	89,168	89,168		89,168		
Inadvertent Overrun Payback	117,391	111,789	5,602		117,391	
Intentionally Created Surplus	37,735	37,735			18,867	18,868
AAC Lining Project Transfer	67,700		67,700			
IID Water Users ²	2,533,414					
LCWSP Wellfield Pumpage ³	7,195					
Total	3,099,203	298,692	248,402	89,168	136,258	18,868
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	--					
Underrun	-797					

Notes:

- 1) Adjusted for excess conservation and delivery of 1,398 AF in 2013 and 566 AF in 2014 (90,000-1,398+566=89,168 AF). See Salton Sea Mitigation Accounting for details.
- 2) USBR Decree Accounting published 5/15/2015.
- 3) Included as part of IID's CU in lieu of an equivalent diversion.

Provisional

2013 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	100,000	80,000	20,000		
CVWD Transfer	26,000		26,000		
San Diego Transfer - Salton Sea Mitigation ¹	71,398	71,398		71,470	-72
Inadvertent Overrun Payback ²	93,057	91,005	2,052		93,057
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ³	2,554,854				
LCWSP Wellfield Pumpage	5,510				
Total	3,035,019	242,403	220,752		
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	--				
Underrun	-64,981				

Notes:

1) Excess fallow and delivery of 1,398 AF (1,470 AF adjusted for 2012 underdelivery of 72AF). See Salton Sea Mitigation Accounting for details.

2) 37,347 AF applied as early Inadvertent Overrun Payback.

3) USBR reported value as per Decree Accounting records published May 2014.

Provisional

2012 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Following	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer ¹	104,140		104,140		
SDCWA Transfer ²	106,722	106,722			
CVWD Transfer	21,000		21,000		
San Diego Transfer - Salton Sea Mitigation ⁴	15,182	15,182		15,110	72 ³
Inadvertent Overrun Payback ⁵	0				5,842
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁶	2,903,216				
LCWSP Wellfield Pumpage	4,616				
IID Additional Conserved Water & Storage ⁷	14,299	3,411	10,888		
Total	3,248,375	125,315	203,728	15,110	5,914
IID QSA Entitlement	3,100,000				
Amount Exceeding Approved Water Order	148,375				
EOY Inadvertent Overrun Reported by USBR ^{7,8}	134,076				
Underrun	--				

Notes:

- 1) Reduced as per Agreement due to reduction in number of required Tailwater Return Systems.
- 2) Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by following in calendar year 2011. The balance of 16,722 AF of fallowed water, while under contract in the 2011-2012 Following Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.
- 3) In 2012, IID conserved 15,182 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 15,110 AF to the Sea. This resulted in a 72 AF under-delivery. In 2013, IID increased deliveries to the Salton Sea by 72 AF.
- 4) Remaining Salton Sea Mitigation balance of 19,879 AF from carryover of 2010 early mitigation water delivery - See SS Mitigation Accounting for details.
- 5) 5,842 AF from ICS and 448 AF from CVWD groundwater storage (see IID's CVWD Groundwater Storage Accounting) used as early IOPP payback for 2011 overrun - See IOPP Accounting and Provisional Lake Mead Accounting for details.
- 6) USBR reported value as per Provisional Decree Accounting records dated May 2013
- 7) 14,299 AF created for ICS purposes but due to policy limitations in overrun years, was used instead to reduce current year's overrun.
- 8) USBR reported overrun as per Final Decree Report records published May 2013.

2011 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer ¹	103,940		103,940		
SDCWA Transfer ²	63,278	63,278			
CVWD Transfer	16,000		16,000		
San Diego Transfer - Salton Sea Mitigation ³	0				
Inadvertent Overrun Payback	0				
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁴	2,915,784				
LCWSP Wellfield Pumpage	4,460				
IID Additional Conserved Water & Storage ⁵	10,528		10,528		
Total	3,193,190	63,278	198,168	0	0
IID QSA Entitlement	3,100,000				
Amount Exceeding Approved Water Order	93,190				
EOY Inadvertent Overrun Reported by USBR ^{5,6}	82,662				
Underrun	--				

Notes:

- 1) Reduced as per Agreement due to reduction in number of required Tailwater Return Systems.
- 2) Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by fallowing in calendar year 2011. The balance of 16,722 AF of fallowed water, while under contract in the 2011-2012 Fallowing Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.
- 3) Salton Sea Mitigation obligation of 40,000 AF from carryover of previous years deliveries - See SS Mitigation Accounting for details.
- 4) USBR reported value as per final Decree Accounting records published May 2012
- 5) 10,528 AF created for ICS purposes but due to policy limitations in overrun years, was used instead to reduce current year's overrun.
- 6) USBR reported overrun as per final Decree Accounting records dated May 2012. Does not include IID's 16,722 AF conservation shortfall for SDCWA, which was transferred by use of IOPP - See SDCWA Transfer Accounting for details.

2010 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	70,000	70,000			
CVWD Transfer	12,000		6,809 ¹		5,191
San Diego Transfer - Salton Sea Mitigation	33,736	33,761		33,736 ²	25 ³
Inadvertent Overrun Payback	0				
Intentionally Created Surplus	0				
AAC Lining Project Transfer	67,700		67,700		
IID Water Users ⁴	2,540,489				
LCWSP Wellfield Pumpage	5,104				
IID Storage	46,546			46,546 ⁵	
Total	2,892,075	103,761	179,509	80,282	5,216
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	--				
Underrun	207,925				

Notes:

- 1) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account - See ICS Accounting.
- 2) Accounts for carryover Salton Sea Mitigation from previous years - See SS Accounting for Details.
- 3) Difference between 2009 SS mitigation delivery requirement and actual delivered and fallowed amount - See Mead Accounting for Details.
- 4) Reported IID C.U. from Colo. River by USBR (final decree accounting published May 2011), includes 526 AF delivered to Coachella Canal heading for groundwater storage.
- 5) Storage in Salton Sea for 2011 and one half of 2012 mitigation obligation.

Provisional

2009 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead	Excess ICS Left in River ⁵
Miscellaneous Present Perfected Rights	11,126					
1988 IID/MWD Transfer	105,000		105,000			
SDCWA Transfer	60,000	60,000				
CVWD Transfer	8,000		8,000			
San Diego Transfer - Salton Sea Mitigation	30,158	30,133		30,158	-25 ¹	
Inadvertent Overrun Payback	0					
Intentionally Created Surplus	12,000		13,797		12,000 ²	1,797
AAC Lining Project Transfer ³	65,577		65,577			
IID Water Users ⁴	2,566,713					
LCWSP Wellfield Pumpage	3,684					
Total	2,862,258	90,133	192,374	30,158	11,975	
IID QSA Entitlement	3,100,000					
Inadvertent Overrun Reported by USBR	-					
Underrun	237,767					

Notes:

- 1) Carried over to next year.
- 2) According to ICS policy, IID limited to 12,000 AF per year from seepage interception pumps; 1,797 AF created by seepage interception unused and left in Colorado River system.
- 3) 2009 conservation yield for Reaches 1, 2, and 3 based on the Secretary of Interior's Oct. 27, 2009 Interim Determination and are 48,727 AF, 14,700 AF and 2,150 AF respectively.
- 4) Reported IID C.U. from Colo. River by USBR.
- 5) Due to policy limitations, any extraordinary conservation in excess of IID's consumptive use, transfer obligations and storage capacity limits are left in Lake Mead with the benefit accruing to the System and all Colorado River water users unless diverted by junior priority water users for their own purposes.

Provisional

2008 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	50,000	50,000			
CVWD Transfer	4,000		4,000		
San Diego Transfer - Salton Sea Mitigation	26,085	26,085		26,085	
Inadvertent Overrun Payback	16,197	11,965	4,232		16,197
Intentionally Created Surplus	0				
AAC Lining Project Transfer	8,898		8,898		
IID Water Users ¹	2,825,116				
LCWSP Wellfield Pumpage	7,350				
MWD diversion of IID early payback per settlement	-2,145				
Total	3,052,001	88,050	122,130	26,085	16,176
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun	47,999				

Notes:

1) Reported IID C.U. from Colo. River by USBR.

Provisional

2007 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,000		105,000		
SDCWA Transfer	50,000	50,000			
San Diego Transfer - Salton Sea Mitigation	25,021	25,021		23,306	2,356 ¹
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	15,931	15,931			15,931
Intentionally Created Surplus	0				
Inadvertent Overrun Payback	1,263	1,263			1,263
IID Water Users ²	2,872,754				
LCWSP Wellfield Pumpage	5,989				
Total	3,106,358	111,115	105,000	23,306	38,450
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	6,358				
Underrun	-				

Notes:

1) 1,715 AF from fallowing and 641 AF credit from 2004 - See Lake Mead Accounting

2) Reported IID C.U. from Colo. River by USBR.

Provisional

2006 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,160		101,160		
SDCWA Transfer	40,000	40,000			
San Diego Transfer - Salton Sea Mitigation	20,000	20,000			20,000 ¹
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	18,719	18,719			18,719
Inadvertent Overrun Payback	0				1,000
Intentionally Created Surplus	1,000	1,000			0
IID Water Users ²	2,909,680				
LCWSP Wellfield Pumpage	1,412				
Adjustments (USBR 2003-2006 Canal Loss, II B (6), ICS)	-9,957				
Total	3,112,414	98,619	101,160	0	58,619
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	12,414				
Underrun	-				

Notes:

- 1) Restoration of 2004 and 2005 reregulation conservation to Colo. River from Salton Sea.
- 2) Reported IID C.U. from Colo. River by USBR.

Provisional

2005 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,940		101,940		
SDCWA Transfer	30,000	30,000			
San Diego Transfer - Salton Sea Mitigation	15,000	15,000			15,000 ²
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	7,305	7,305			7,305
Inadvertent Overrun Payback	0				
Colo. River Reregulation Conservation & Storage in SS ¹	0			21,476	
IID Water Users ³	2,756,846				
LCWSP Wellfield Pumpage	1,036				
Total	2,942,527	71,205	101,940	21,476	41,205
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun ⁴	159,881				

Notes:

- 1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.
- 2) Restoration of 2004 reregulation conservation to Colo. River from Salton Sea.
- 3) Reported IID C.U. from Colo. River by USBR.
- 4) Does not include canal loss adjustment per 2006 IID/USBR Agreement

Provisional

2004 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	101,900		101,900		
SDCWA Transfer	20,000	20,000			
San Diego Transfer - Salton Sea Mitigation	15,000	15,000		14,359	641
CRWDA Exhibit C Payback	18,900	18,900			18,900
Early CRWDA Exhibit C Payback	25,881	25,881			25,881
Inadvertent Overrun Payback	0				
Colo. River Reregulation Conservation & Storage in SS ¹	0			15,880	
IID Water Users ²	2,743,909				
LCWSP Wellfield Pumpage	1,259				
Total	2,938,349	79,781	101,900	30,239	45,422
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR	-				
Underrun ³	166,408				

Notes:

- 1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.
- 2) Reported IID C.U. from Colo. River by USBR.
- 3) Does not include canal loss adjustment per 2006 IID/USBR Agreement.

Provisional

2003 IID Water Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

	Consumptive Use	Fallowing	Efficiency	Salton Sea Delivery	Storage at Lake Mead
Miscellaneous Present Perfected Rights	11,500				
1988 IID/MWD Transfer	105,130		105,130		
SDCWA Transfer	10,000	3,445			
San Diego Transfer - Salton Sea Mitigation ²	5,000				
CRWDA Exhibit C Payback	0				
Early CRWDA Exhibit C Payback	0				
Inadvertent Overrun Payback	0				
IID Water Users ¹	2,978,223				
LCWSP Wellfield Pumpage	1,249				
Total	3,111,102	3,445	105,130	0	0
IID QSA Entitlement	3,100,000				
Inadvertent Overrun Reported by USBR ²	6,555				
Underrun	-				

Notes:

- 1) Reported IID C.U. from Colo. River by USBR. Does not include canal loss adjustment per 2006 IID/USBR Agreement.
- 2) Since the QSA was executed in October of 2003, IID was able to only fallow 3,445 AF and therefore had an inadvertent overrun of 6,555 AF which was used to satisfy IID's 10,000 AF obligation to SDCWA. The USBR waived payback for 2003 overruns for all Lower Basin contractors as the IOPP did not take effect until January 1, 2004.

Provisional

SDCWA Transfer Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation	Fallowing	Efficiency	Total Volume	Annual Over/Under Obligation
2003 ¹	10,000	3,445	0	3,445	-6,555
2004	20,000	20,000	0	20,000	0
2005	30,000	30,000	0	30,000	0
2006	40,000	40,000	0	40,000	0
2007	50,000	50,000	0	50,000	0
2008	50,000	50,000	0	50,000	0
2009	60,000	60,000	0	60,000	0
2010	70,000	70,000	0	70,000	0
2011 ²	80,000	63,278	0	63,278	-16,722
2012 ²	90,000	106,722	0	106,722	16,722
2013	100,000	80,000	20,000	100,000	0
2014	100,000	60,000	40,000	100,000	0
2015	100,000	40,000	60,000	100,000	0
2016	100,000	20,000	80,000	100,000	0
2017	100,000	0	100,000	100,000	0
2018	130,000	0	130,000	130,000	0
2019	160,000	0	160,000	160,000	0
2020	192,500	0	192,500	192,500	0
2021	205,000	0	205,000	205,000	0
2022	202,500	0	202,500	202,500	0
2023 ³	150,000	0	150,000	150,000	0
2024 ³	150,000	0	150,000	150,000	0
2025	200,000	0	200,000	200,000	0
Total	2,390,000	693,445	1,690,000	2,383,445	

Notes:

- 1) Since the QSA was executed in October of 2003, IID was only able to fallow 3,445 AF and therefore had an inadvertent overrun of 6,555 AF which was used to satisfy IID's 10,000 AF obligation to SDCWA. The USBR waived payback for 2003 overruns for all Lower Basin entities.
- 2) Due to the risk associated with QSA litigation, IID was able to create only 63,278 AF of the required 80,000 AF by fallowing in calendar year 2011. The balance of 16,722 AF of fallowed water, while under contract in the 2011-2012 Fallowing Program, was conserved in calendar year 2012. While IID considers the 16,722 AF to have been transferred by utilization of IID's IOPP right in calendar year 2011, to satisfy accounting deadlines, IID agreed to transfer 106,722 AF of conserved water instead of 90,000 AF in calendar year 2012; however IID reserves its position regarding the utilization of its IOPP right for transfer shortfalls.
- 3) Pursuant to the Letter of Agreements entered into between SDCWA, MWD and IID, as well as the Letter of Agreements between IID and SDCWA, 50,000 AF was left in Lake Mead and not transferred to SDCWA. The agreements to reduce the volume of conserved water to be transferred to SDCWA was reached by the three agencies in order to facilitate California conservation of Colorado River water for the benefit of Lake Mead.

CVWD Transfer Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation	Fallowing	Efficiency	Total Volume	Annual Over/Under Obligation
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	4,000	0	4,000	4,000	0
2009	8,000	0	8,000	8,000	0
2010	12,000	0	12,000 ¹	12,000	0
2011	16,000	0	16,000	16,000	0
2012	21,000	0	21,000	21,000	0
2013	26,000	0	26,000	26,000	0
2014	31,000	0	31,000	31,000	0
2015	36,000	8,983	27,017	36,000	0
2016	41,000	0	41,000	41,000	0
2017	45,000	0	45,000	45,000	0
2018	63,000	25,010	37,990	63,000	0
2019	68,000	65,782	2,218	68,000	0
2020	73,000	65,964	7,036	73,000	0
2021	78,000	69,623	8,377	78,000	0
2022	83,000	69,898	13,102	83,000	0
2023	88,000	69,898	18,102	88,000	0
2024	93,000	72,320	20,680	93,000	0
2025	98,000	72,036	25,964	98,000	0
Total	884,000	519,514	352,486	884,000	

Notes:

- 1) 6,809 AF created by Main Canal Seepage Recovery Project and 5,191 AF delivered from IID's ICS account - See ICS Accounting.

Salton Sea Mitigation Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Obligation			Delivery to Sea				Inflow/Outflow	
	Fallow	Fallow (revised)	Entitlement	Delivery to Sea	CR Rereg Conservation & Storage	Total Volume	Remaining Obligation Balance	Annual Over/Under Obligation	Running Balance in Salton Sea
2003 ¹	5,000			0	0	0	725,182	-5,000	-5,000
2004	10,000			14,359	15,880	30,239	715,182	20,239	15,239
2005	15,000			0	21,476	21,476	700,182	6,476	21,715
2006	20,000			0	0	0	680,182	-20,000	1,715
2007	25,000			23,306	0	23,306	655,182	-1,694	21
2008	25,000			26,085	0	26,085	630,182	1,085	1,106
2009	30,000			30,158	0	30,158	600,182	158	1,264
2010 ²	35,000			80,282	0	80,282	565,182	45,282	46,546
2011 ³	40,000	0	26,667	0	0	0	565,182	-26,667	19,879
2012 ⁴	45,000	15,182	19,879	15,110	0	15,110	550,000	-19,951	-72
2013	70,000			71,470	0	71,470	480,000	1,470	1,398
2014	90,000			89,168	0	89,168	390,000	-832	566
2015	110,000			153,327	0	153,327	280,000	43,327	43,893
2016	130,000			130,796	0	130,796	150,000	796	44,689
2017	150,000			105,155	0	105,155	0	-44,845	-156
2018 ⁶	0			149	0	149	0	149	-7
2019 ⁷	0			16	0	16	0	16	9
Total⁵	730,182		46,546	739,381	37,356	776,737			9

Notes:

- 1) Since the QSA was executed in October of 2003, SWRCB approved the 2003 obligation being satisfied in 2004.
- 2) 46,521 AF of IID's entitlement water was delivered to the Salton Sea for storage as early mitigation water in 2010 for the scheduled obligations of 2011 and half of 2012.
- 3) IID delivered entitlement water to the Salton Sea in 2010 for storage to be used for future mitigation. When entitlement water is used to mitigate transferred water created by fallowing, the transferred volume is multiplied by 1/3 to determine the entitlement water mitigation volume (i.e., 80,000 AF x .33 = 26,667 AF).
- 4) 19,879 AF of entitlement water (see footnote 3) accounted for 66.3% of the 2012 Salton Sea obligation. The remaining 33.7% of the 2012 Salton Sea obligation totaled 15,182 AF from fallowing.
- 5) Due to the use of entitlement water, adjustments were made to the calculation of the fallowing obligation volumes, resulting in a lower total delivery obligation than the initial 800,000 AF calculation. The final mitigation delivery obligation was completed in 2019, with a net over-delivery of 9 AF due to delivery imprecision.
- 6) In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,155 AF to the Sea. In 2018, IID delivered 149 AF of conserved water, coming within 7 AF of its obligation.
- 7) In 2019, IID delivered 16 AF of conserved water, 7 AF from the 2017 conservation to complete its Salton Sea mitigation obligation and 9 AF of excess 2019 extraordinary conservation due to delivery imprecision.

CRWDA Exhibit C Accounting

All Values are Consumptive Use in Acre-Feet at Imperial Dam

Year	Obligation	Payback					Exhibit C Delivery Difference (Early Payback)		Adjusted Exhibit C Obligation
		Following	Adjustment for USBR/IID 2007 Canal Loss Compromise Agreement	CR Rereg Conservation & Storage ¹	Total Volume	Remaining Balance	Annual Over/Under Obligation	Running Balance	
2003	0	0		0	0	151,400	0	0	0
2004	18,900	44,781	-602	3,970	48,149	103,251	29,249	29,249	0
2005	18,900	26,205	-308	5,369	31,266	71,985	12,366	41,615	0
2006	18,900	37,619	-465	0	37,154	34,831	18,254	59,869	0
2007	18,900	34,831	0	0	34,831	0 ²	15,931	75,800	0
2008	18,900	0	0	0	0	0			0
2009	18,900	0	0	0	0	0			0
2010	19,000	0	0	0	0	0			0
2011	19,000	0	0	0	0	0			0
Total	151,400	143,436	-1,375	9,339	151,400	0			

Notes:

1) Per Agreement, IID is credited with 25% of Colo. River reregulation water stored in Salton Sea as a reduction to Exhibit C payback.

2) Total obligation of 151,400 AF completed four years early in 2007.

Provisional

IID's CVWD Groundwater Storage Accounting

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	IID Water Delivered to CVWD MP 0.2 Turnout	5% Canal Conveyance Losses	5% Storage Losses	Amount Withdrawn	Net IID Water Stored as of Jan 1 following year
2003	0	0	0	0	0
2004	0	0	0	0	0
2005	0	0	0	0	0
2006	0	0	0	0	0
2007	0	0	0	0	0
2008	0	0	0	0	0
2009	0	0	0	0	0
2010	525	25	6	0	494
2011	0	0	25	0	469
2012	0	0	21	448	0
2013	0	0	0	0	0
2014	0	0	0	0	0
2015	0	0	0	0	0
2016	0	0	0	0	0
2017	0	0	0	0	0
2018	0	0	0	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
2021	0	0	0	0	0
2022	0	0	0	0	0
2023	0	0	0	0	0
2024	0	0	0	0	0
2025	0	0	0	0	0
Total	525	25	52	448	

IID Inadvertent Overrun Payback Accounting

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	Inadvertent Overrun	Other Applied to IOP	ICS Applied to IOP	Fallowed Amount Applied to IOP	Efficiency Applied to IOP	Cumulative Remaining Inadvertent Overrun Balance
2003	--	--	--	--	--	--
2004	0	0	0	0	0	0
2005	0	0	0	0	0	0
2006	18,914	8,957 ¹	1,000	0	0	8,957
2007	6,358	0	0	1,263	0	14,052
2008	0	0	0	11,965	4,232	0 ²
2009	0	0	0	0	0	0
2010	5,191 ³	0	5,191	0	0	0
2011 ⁴	82,662	0	0	0	0	82,662
2012 ⁵	134,076	448	5,842	0	0	210,448
2013	0	0	0	91,005	2,052	117,391
2014	0	0	0	111,789	5,602	0
2015	0	0	0	0	0	0
2016	0	0	0	0	0	0
2017	0	0	0	0	0	0
2018	0	0	0	0	0	0
2019	0	0	0	0	0	0
2020	0	0	0	0	0	0
2021	0	0	0	0	0	0
2022	0	0	0	0	0	0
2023	0	0	0	0	0	0
2024	0	0	0	0	0	0
2025	0	0	0	0	0	0
Total	247,201	9,405	12,033	216,022	11,886	

Notes:

- 1) II B (6) Applied to IOP
- 2) MWD diverted 2,145 AF of IID early payback per settlement agreement dated 08/10/2009.
- 3) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery Project pump outage problems; balance was delivered from IID's ICS account.
- 4) USBR reported overrun as 82,662 AF, which does not include the conservation shortfall of 16,722 AF that was delivered using the IOPP - See SDCWA Transfer Accounting for details.
- 5) 5,842 AF from ICS and 448 AF from CVWD groundwater storage (See 2010 IID Water Use footnote 4) applied as 2011 overrun early payback, reducing the balance to 76,372 AF (See IID's letter to USBR dated 12/27/2012).

IID Intentionally Created Surplus Accounting - Lake Mead

All Values are in Consumptive Use in Acre-Feet at Imperial Dam

Year	ICS Creation				Lake Mead ICS Storage													MWD ICS Storage Year End Storage Balance	Total Year End Storage Balance	Excess ICS Left in River ¹¹
	Fallowed	Seepage Interception	Other Qualified Efficiency	Total	2007 Interim Guidelines					Binational Minute 319 and 323			Imperial ICS Sub-Account ¹²				Year End Storage Balance			
					Delivered to Storage	Introduction Loss (5%)	Delivered from Storage	Annual Carry Over Loss (3%)	Year End Storage Balance	Delivered to storage	Delivered from Storage	Year End Storage Balance	Delivered to Storage	Introduction Loss (10%)	Delivered from Storage	Year End Storage Balance				
2003	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2004	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2005	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2006 ¹	1,000	0	0	1,000	1,000	0 ¹	1,000	0	0	--	--	--	--	--	--	--	0	0	0	--
2007	0	0	0	0	0	0	0	0	0	--	--	--	--	--	--	--	0	0	0	--
2008	0	0	0	0	0	0	0	0	0	--	--	--	--	--	--	--	0	0	0	--
2009	0	13,797 ²	0	12,000	12,000	600	0	0	11,400	--	--	--	--	--	--	--	11,400	0	11,400	1,797
2010	0	0	0	0	0	0	5,191 ³	186	6,023	--	--	--	--	--	--	--	6,023	0	6,023	--
2011	0	10,528 ⁴	0	0	0	0	0	181	5,842	--	--	--	--	--	--	--	5,842	0	5,842	--
2012	0	14,299 ⁵	0	0	0	0	5,842 ⁶	0	0	--	--	--	--	--	--	--	0	0	0	--
2013	0	0	0	0	0	0	0	0	0	--	--	--	--	--	--	--	0	0	0	--
2014	37,735	0	0	37,735	18,867	943	0	0	17,924	--	--	--	--	--	--	--	17,924	16,981	34,905	--
2015 ^{7,8}	0	12,000	33,477	45,477	0	0	0	538	17,386	--	--	--	--	--	--	--	17,386	58,934	76,320	--
2016 ⁹	1,845	12,000	56,232	70,077	13,845	692	0	522	30,017	--	--	--	--	--	--	--	30,017	111,770	141,787	--
2017	25,000	12,000	43,937	80,937	21,983	1,099	0	901	50,000	23,750	0	23,750	--	--	--	--	73,750	167,776	241,526	--
2018 ¹⁰	41,024 ¹¹	16,164	73,009	130,197	1,579	79	0	1,500	50,000	0	0	23,750	--	--	--	--	73,750	167,776	241,526	--
2019	0	1,579	41,826	43,405	1,579	79	0	1,500	50,000	0	0	23,750	--	--	--	--	73,750	167,776	241,526	41,826
2020	0	31,998	19,025	51,023	1,579	79	0	1,500	50,000	9,092	0	32,842	--	--	--	--	82,842	164,243	247,085	49,444
2021	0	3,341	26,667	30,008	1,579	79	0	1,500	50,000	0	0	32,842	25,000	2,500	0	22,500	105,342	239,651	344,993	1,762
2022	0	0	38,365 ¹³	38,365	0	0	0	0	50,000	0	0	32,842	13,365	1,337	0	34,528	117,370	231,327	348,697	0
2023	0	0	0	0	0	0	0	0	50,000	0	0	32,842	0	0	0	34,528	117,370	223,102	340,472	0
2024	0	0	0	0	0	0	0	0	50,000	0	0	32,842	0	0	0	34,528	117,370	214,974	332,344	0
2025	0	0	0	0	0	0	0	0	50,000	0	0	32,842	0	0	0	34,528	117,370	206,940	324,310	0
Total	106,604	127,706	332,538	540,224	74,011	3,650	12,033	8,328		32,842	0		38,365	3,837	0					94,829

Notes:

- 1) 2006 ICS was created for the Demonstration ICS Program but used for early payback of Inadvertent Overrun. ICS Policy was adopted in December of 2007.
- 2) According to ICS policy, IID is limited to 12,000 AF per year from seepage interception pumps-1,797 AF created by seepage interception unused and left in Colorado River system.
- 3) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account to meet SDCWA transfer obligations.
- 4) 10,528 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 5) 14,299 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 6) Early IOPPP payback for 2011 overrun - See IOPPP Accounting.
- 7) The first 25,000 AF of storage delivered under the 2007 California ICS Agreement created using 12,315 AF tailwater return systems, 12,000 AF seepage interception, and 685 AF 12-hour delivery system conservation.
- 8) ICS volume revised from 38,313 AF to 45,477 AF in 2017 Decree Accounting to correct an error in loss calculations.
- 9) 11,688 AF of tailwater return system conservation used to meet the 50,000 AF cumulative storage volume authorized by the 2007 California ICS Agreement.
- 10) 41,024 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 11) Due to policy limitations, any extraordinary conservation in excess of IID's consumptive use, transfer obligations and storage capacity limits are left in Lake Mead with the benefit accruing to the System and all Colorado River water users unless diverted by junior priority water users for their own purposes.
- 12) Pursuant to the Settlement and Release Agreement (SARA) between IID and MWD, the Imperial ICS Sub-Account was authorized by MWD in which IID may accumulate 50,000 AF of additional conserved water through qualified measures up to 25,000 AF per year.
- 13) In an agreement with the United States Bureau of Reclamation, IID agreed to make 25,000 acre-feet of conserved water available in calendar year 2022 as System Conservation Water with the intent that USBR will apply such water to help meet the Secretary's commitment under Section 3b. of the LBDCA and to help meet the water conservation efforts described in the 500+ plan.

Provisional

IID Lake Mead Accounting

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	IOPP			ICS								Salton Sea Mitigation		CR Rereg Conservation & Storage				Total Balance	System Conservation Water
				Lake Mead ICS Account				Imperial ICS Sub-Account ⁹											
	Inadvertent Overrun	Payback	Balance	Created	Delivered	Losses	Balance	Created	Delivered	Losses	Balance	Remaining in Lake Mead	Balance	Payback	Diverted To SS	Over/Under	Balance	Annual	Creation
2003	0	0	0	0	0	0	0	--	--	--	--	0	0	0	0	0	0	0	--
2004	0	0	0	0	0	0	0	--	--	--	--	641	641	0	15,880	-15,880	-15,880	-15,239	--
2005	0	0	0	0	0	0	0	--	--	--	--	0	641	15,000	21,476	-6,476	-22,356	-21,715	--
2006	18,914	9,957 ¹	-8,950	1,000	1,000	0	0	--	--	--	--	0	641	20,000	0	20,000	-2,356	-10,665	--
2007	6,358	1,263	-14,045	0	0	0	0	--	--	--	--	-641	0	2,356	0	2,356	0	-14,045	--
2008	0	16,197	2,145 ²	0	0	0	0	--	--	--	--	0	0	0	0	0	0	0	--
2009	0	0	1,797 ³	12,000	0	600	11,400	--	--	--	--	-25	-25	0	0	0	0	11,375	--
2010	5,191	5,191 ⁴	0	0	5,191	186	6,023	--	--	--	--	25	0	0	0	0	0	6,023	--
2011 ⁵	82,662	0	-82,662	0 ⁶	0	181	5,842	--	--	--	--	0	0	0	0	0	0	-76,820	--
2012	134,076	6,290	-210,448	0 ⁷	5,842	0	0	--	--	--	--	72	72	0	0	0	0	-210,376	--
2013	0	93,057	-117,391	0	0	0	0	--	--	--	--	-72	0	0	0	0	0	-117,391	--
2014	0	117,391	0	18,867	0	943	17,924	--	--	--	--	0	0	0	0	0	0	17,924	--
2015	0	0	0	0	0	538	17,386	--	--	--	--	0	0	0	0	0	0	17,386	--
2016	0	0	0	13,845	0	1,214	30,017	--	--	--	--	0	0	0	0	0	0	30,017	--
2017	0	0	0	45,733	0	2,000	73,750	--	--	--	--	156	156	0	0	0	0	73,906	--
2018	0	0	0	1,579	0	1,579	73,750	--	--	--	--	-149	7	0	0	0	0	73,757	--
2019 ⁸	0	0	0	1,579	0	1,579	73,750	--	--	--	--	-16	-9	0	0	0	0	73,741	--
2020	0	0	0	10,671	0	1,579	82,842	--	--	--	--	--	--	0	0	0	0	82,842	--
2021	0	0	0	1,579	0	1,579	82,842	25,000	0	2,500	22,500	--	--	0	0	0	0	105,342	--
2022	0	0	0	0	0	0	82,842	13,365	0	1,337	34,529	--	--	0	0	0	0	117,371	25,000
2023 ¹⁰	0	0	0	0	0	0	82,842	0	0	0	34,529	--	--	0	0	0	0	117,371	106,111
2024 ¹¹	0	0	0	0	0	0	82,842	0	0	0	34,529	--	--	0	0	0	0	117,371	257,640
2025	0	0	0	0	0	0	82,842	0	0	0	34,529	--	--	0	0	0	0	117,371	255,300
Total	247,201	249,346		106,853	12,033	11,978		38,365	0	3,837		0	-9	37,356	37,356	0			644,051

Notes:

- 1) Includes 1,000 AF from ICS and 8,957 AF from II (B) 6.
- 2) MWD diverted 2,145 AF of IID early payback per settlement agreement dated 08/10/2009.
- 3) Additional water created by efficiency conservation left in Colo. River System as early payback and lost to IID.
- 4) IID was able to create only 6,809 AF of the required 12,000 AF by efficiency conservation due to Main Canal Seepage Recovery pump outage problems; 5,191 AF delivered from IID's ICS account - See ICS Accounting.
- 5) USBR reported overrun as 82,662 AF. A conservation shortfall of 16,722 AF was included in this value.
- 6) 10,528 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 7) 14,299 AF created for ICS purposes but due to policy limitations in overrun years was used instead to reduce current year's overrun.
- 8) In 2017, IID conserved 105,311 AF of Colorado River water for Salton Sea mitigation purposes, but delivered 105,155 AF to the Sea. In 2018, IID delivered 149 AF of this 2017 conserved water. In 2019, IID delivered 16 AF of conserved water, 7 AF from the 2017 conservation to complete is Salton Sea mitigation obligation and 9 AF of excess 2019 extraordinary conservation due to delivery imprecision. As of 2019, IID has completed its cumulative Salton Sea mitigation delivery obligation.
- 9) Pursuant to the Settlement and Release Agreement (SARA) between IID and MWD, the Imperial ICS Sub-Account was authorized by MWD in which IID may accumulate 50,000 AF of additional conserved water through qualified measures up to 25,000 AF per year.
- 10) Pursuant to the December 6, 2023 System Conservation Implementation Agreement with USBR that funds up to 115,000 AF of IID conservation to benefit Lake Mead.
- 11) Pursuant to the August 12th, 2024 System Conservation Implementation Agreement with USBR that funds up to 700,000 AF of IID conservation to benefit Lake Mead between 2024 and 2026.

Provisional

Total Following

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

Year	Annual Volume	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	3,445	0	0	0	0	0	0	0	0	0	0	0	3,445
2004	79,781	3,445	3,445	3,445	3,445	3,445	3,445	13,925	11,316	11,458	9,976	6,678	5,758
2005	71,205	3,040	3,197	7,815	8,350	8,865	8,262	10,085	9,218	6,873	2,911	1,860	729
2006	98,619	1,132	1,294	10,673	12,028	12,899	11,047	13,815	10,705	10,725	6,480	4,469	3,352
2007	111,115	2,620	6,004	8,693	13,504	16,266	13,428	13,629	12,317	9,235	6,427	3,913	5,079
2008	88,050	5,287	6,278	11,930	12,041	8,361	6,652	11,033	9,158	6,585	5,460	2,295	2,970
2009	90,133	2,479	4,286	8,124	9,323	7,206	4,720	14,050	11,900	10,065	7,613	5,713	4,654
2010	103,761	4,906	4,745	12,528	14,170	9,790	7,536	12,856	9,946	7,430	9,140	5,809	4,905
2011	63,278	2,008	3,996	7,924	12,783	10,901	9,679	3,971	3,405	3,885	1,538	1,925	1,263
2012	125,315	10,426	10,426	10,426	11,216	11,354	11,354	9,449	9,449	9,449	10,589	10,589	10,589
2013	242,403	19,328	19,437	19,438	19,461	19,807	20,734	20,436	20,928	20,740	20,739	20,678	20,677
2014	298,692	25,281	25,281	25,292	25,292	25,292	25,292	24,512	24,512	24,512	24,512	24,512	24,402
2015	202,310	22,541	22,541	22,541	22,541	22,541	22,541	11,127	11,188	11,188	11,187	11,187	11,187
2016	152,641	10,900	10,900	10,901	10,901	10,901	10,901	14,307	14,586	14,586	14,586	14,586	14,586
2017	115,286	3,636	3,636	3,636	3,636	3,636	3,636	15,045	15,667	15,667	15,697	15,697	15,697
2018	66,034	5,503	5,503	5,503	5,503	5,503	5,503	5,502	5,502	5,503	5,503	5,503	5,503
2019	65,791	5,483	5,483	5,483	5,483	5,483	5,483	5,482	5,482	5,482	5,482	5,482	5,483
2020	65,964	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497	5,497
2021	69,623	5,802	5,802	5,802	5,802	5,801	5,802	5,802	5,802	5,802	5,802	5,802	5,802
2022	69,898	5,825	5,825	5,825	5,825	5,824	5,825	5,824	5,825	5,825	5,825	5,825	5,825
2023	69,898	5,825	5,825	5,825	5,825	5,824	5,825	5,824	5,825	5,825	5,825	5,825	5,825
2024	244,709	6,026	6,026	6,026	6,026	6,027	6,027	6,027	92,221	92,222	6,027	6,027	6,027
2025	294,420	6,003	6,003	6,003	6,003	6,003	61,599	61,599	61,599	61,599	6,003	6,003	6,003
Total	2,497,951												

Notes:

Each year the monthly breakdown of the annual fallowed volume of water will be refined as time and resources permit.

2003-2004 monthly distribution was assumed to be equally distributed over 13 months (December 2003 through December 2004).

2005-2011 Monthly distribution computed using the previous 12 months (Jul-Dec and Jan-Jun) delivery history for the participating gates in each of the following programs.

2012-2018 Monthly conservation determined by programatic monthly prororation.

In 2024, IID implemented the Deficit Irrigation Program (DIP) which ran from Aug. 13th, 2024 to Sept. 30th, 2024 corresponding to the large increase in conservation shown in the table in 2024.

Provisional

Total Efficiency Conservation

All Values are Consumptive Use Volumes in Acre-Feet at Imperial Dam

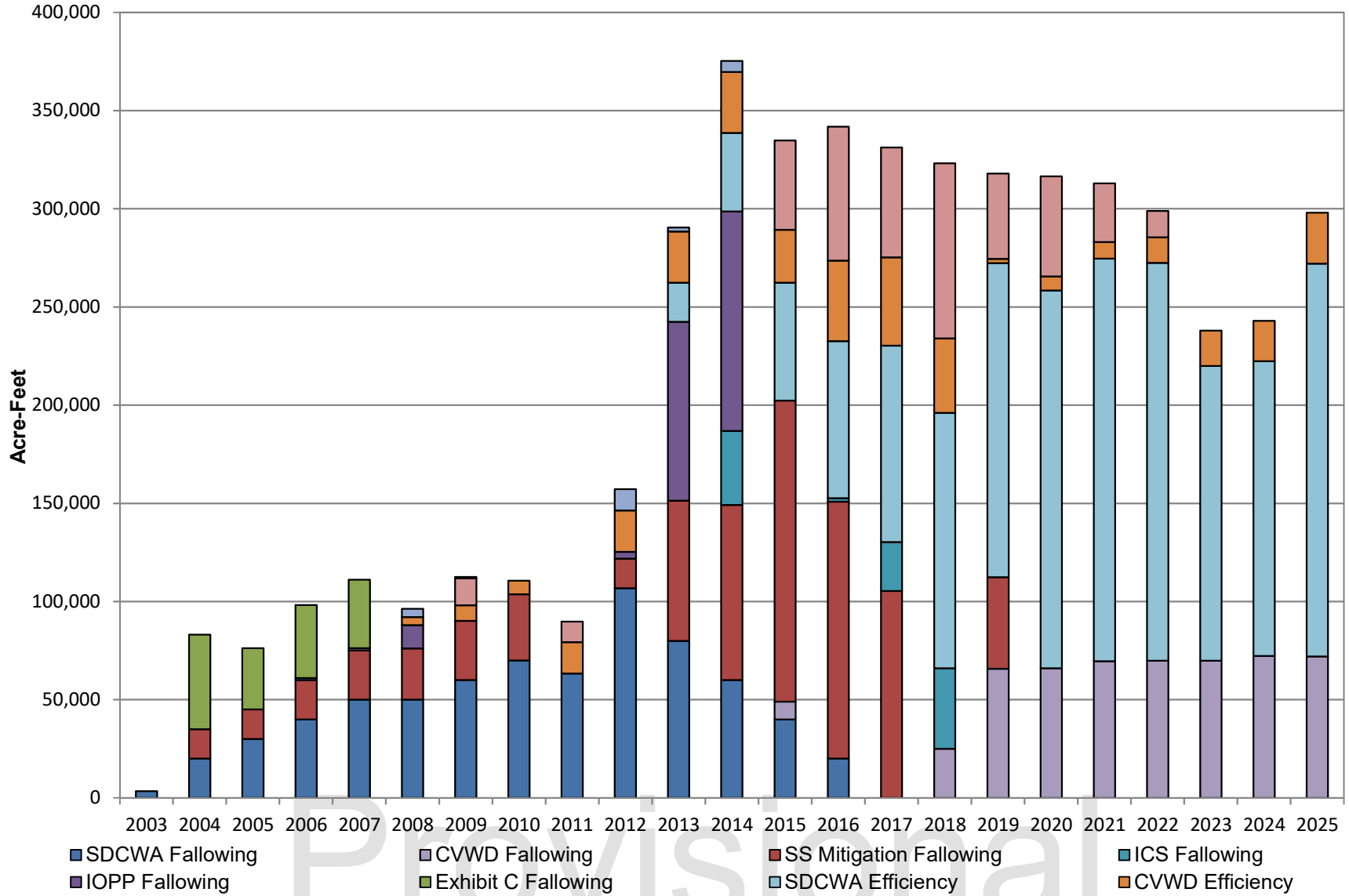
Year	Annual Volume ¹	System Efficiency	On-Farm Efficiency	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2003	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008	8,232	7,651	581	0	141	524	697	811	805	906	868	856	1,022	854	748
2009	21,797	21,561	236	719	628	725	888	1,612	2,386	2,199	2,295	2,620	2,879	2,506	2,340
2010	6,809	6,809	0	2,021	671	0	0	0	0	0	0	0	33	1,709	2,375
2011	26,528	26,528	0	2,115	1,980	2,414	2,573	2,494	2,458	2,491	2,296	1,121	2,043	2,159	2,384
2012	31,888	31,888	0	2,363	2,172	2,645	2,752	2,718	2,852	2,931	2,940	2,563	2,860	2,777	2,315
2013	48,052	30,776	17,276	2,649	2,762	3,779	4,058	4,223	4,188	4,540	5,141	4,929	4,724	3,742	3,317
2014	76,602	32,231	44,371	5,598	6,880	10,129	8,836	7,378	5,938	6,984	6,225	5,698	5,232	4,201	3,503
2015	132,494	44,773	87,721	6,093	8,349	11,618	12,741	11,528	11,564	13,559	13,366	12,536	12,744	10,603	7,792
2016	189,232	50,647	138,585	15,219	15,123	15,108	15,658	15,710	15,680	16,066	16,052	16,137	16,127	16,190	16,162
2017	215,962	64,212	151,750	17,402	17,458	17,400	18,114	18,189	18,164	18,350	18,290	18,275	18,017	17,813	17,948
2018	257,163	66,194	190,969	21,084	20,753	21,149	21,147	21,681	21,592	21,575	21,960	21,628	21,902	21,577	21,115
2019	252,169	73,427	178,742	20,516	20,253	20,730	20,820	21,059	21,004	21,406	21,582	21,473	21,492	21,036	20,798
2020	250,559	73,007	177,552	20,462	20,287	20,509	20,791	21,300	21,199	21,397	21,418	21,078	20,941	20,649	20,528
2021	243,385	80,316	163,069	19,645	19,335	19,766	20,229	20,596	20,646	20,742	20,846	20,641	20,747	20,384	19,808
2022	253,967	74,347	179,620	20,260	20,313	21,070	21,257	21,455	21,450	21,682	21,747	21,501	21,562	21,118	20,552
2023	274,213	58,831	215,382	22,258	22,106	22,646	22,760	23,181	23,212	23,322	23,157	22,932	23,175	22,669	22,795
2024	265,690	59,819	205,871	22,141	22,141	22,141	22,141	22,141	22,141	22,141	22,141	22,141	22,141	22,141	22,141
2025	258,880	50,413	208,467	21,458	20,914	21,364	21,593	22,002	21,919	22,109	21,657	21,495	21,834	21,375	21,161
Total	2,289,052	743,198	1,545,854												

Notes:

1) Annual Volume does not include 1988 IID/MWD Transfer or All-American Canal Lining Project Transfer volumes.

Provisional

IID QSA Annual Conserved Water Summary



Notes:

- 2004, 2005 and 2006 Exhibit C Following include 9,339 AF of Colorado River Reregulation Conservation and storage and 1,375 AF reduction for loss agreement.
- 2009 IOPP Efficiency includes 1,797 AF of unused fallowed water left in Colorado River System.
- In 2011 and 2012, water created for ICS or IOPP purposes was used to reduce that years' overrun.

IID Conservation Summary

2003-2025 Total Conservation = 9,167,528 AF

