EXHIBIT D

Exhibit D

Protocols and Formulas to Determine Allocations

Annual Allocations under the Judgment and Physical Solution for each Water Right Holder ("**WRH**") are quantified through the following protocols and formulas. For illustration, a sample calculation spreadsheet ("**Sample Calculation**") is attached to provide an example of the calculation process. The references below are to the rows in the Sample Calculation. Defined terms and shorthand abbreviations that are defined in these protocols and formulas are bolded in their first use for ease of reference. Where a capitalized defined term is not defined in these protocols and formulas, the definition is set forth in the Judgment. The numbers used in the Sample Calculation spreadsheet are based on an Operating Yield ("**OY**") of 40,000 acre-feet per year ("**AFY**") and the Groundwater Allocation Schedule ("**GAS**") attached as Exhibit C to the Judgment.

1. The Judgment establishes four categories of Allocations: Agricultural, Commercial, Domestic, and Mutual Water Company Allocations ("**MWC**"). Judgment § 4.1. Annual Allocations for each WRH are quantified through the protocols and formulas set forth herein based on the individual grants of Allocation Basis. Judgment § 4.2. For each of the four categories of Allocations, the sum of the individual Allocation Basis for each WMID in each category is summed to generate the "**[Category] Allocation Basis Total**" for that category. Those totals are presented in Rows 2-5.

2. The "**Total Allocation Basis**" is the sum of the Allocation Basis Total for all of the four categories combined and is presented in Row 6.

3. In the Sample Calculation, the OY is 40,000 AFY (Row 7), which is the amount established in the Judgment as the initial Operating Yield. Judgment §4.9.1.1.

4. In any subject Water Year, the sum of all Annual Allocations must equal the OY. Judgment § 1.73. The amount of reduction in AFY required to limit the Total Annual Allocation to the OY ("**Annual Total Rampdown**") is presented in Row 8. The Annual Total Rampdown is calculated by subtracting the OY from the Total Allocation Basis.

5. The percentage reduction required to limit the total Annual Allocation available for all WRHs ("**Annual Allocation Total**") to the same amount as the OY ("**Allocation Basis Rampdown Percentage**") is presented in Row 9. That amount is calculated by dividing the Annual Total Rampdown (Row 8) by the Total Allocation Basis (Row 6). In the Sample Calculation, the Allocation Basis Rampdown Percentage is 4.42% (Row 9).

6. For the Commercial and Domestic Allocation categories, the Allocation Basis Rampdown Percentage is imposed on the [Category] Allocation Basis Total to generate a **[Category] Annual Allocation Total** available to all WRHs in each category. The calculation is made by multiplying the [Category] Allocation Basis Total by 100 percent minus the Allocation

Basis Rampdown Percentage for the respective category. The [Category] Annual Allocation Total at the OY for Commercial and Domestic categories are presented in Rows 12-13.

7. Example calculations for a WRH in the Commercial and Domestic categories are presented in Rows 15-22 and the calculation methodology for each are identical. The Annual Allocation of the WRH during the subject Water Year is calculated by multiplying the Allocation Basis of the WRH by 100 percent minus the Allocation Basis Rampdown Percentage.

8. An example calculation for a WRH in the Commercial category (WMID 2011, the Ventura County Waterworks District #1) is presented in Rows 16-18.

9. An example calculation for a WRH in the Domestic category (WMID 3400, the Crestview Mutual Water Company) is presented in Rows 20-22.

10. For WRHs holding Mutual Water Company or Agricultural Allocation, any required reductions must be first imposed on the Supplemental Agricultural Allocation until the entire Supplemental Agricultural Allocation is reduced to zero before any reductions are imposed on the Base Agricultural Allocation.[1] Judgment § 4.5.1. As a result, to calculate the Annual Allocation for any WRH holding Mutual Water Company or Supplemental Agricultural Allocation, the Supplemental Agricultural Allocation of the WRH must be reduced (i.e. Ramped-Down) first to set the Annual Supplemental Allocation of the WRH ("**Annual Supplemental Allocation**"). The Annual Supplemental Allocation of the WRH, if any, is then added to the WRH's Base Agricultural Allocation, if any, to calculate the total annual allocation of the WRH ("**Annual Allocation")**. The following steps are required to perform this calculation:

1.10.1 Step 1. Calculate the sum of all Base Agricultural Allocation Bases granted to all applicable WRHs, obtained from the GAS ("**Base Agricultural Allocation Total**"). The Base Agricultural Allocation Total is presented in Row 25.

1.10.2 Step 2. Calculate the sum of all Supplemental Agricultural Allocation Bases granted to all applicable WRHs, obtained from the GAS ("**Supplemental Agricultural Allocation Total**"). The Supplemental Agricultural Allocation Total is presented in Row 26.

1.10.3 Step 3. Calculate the sum of all Mutual Water Company Allocation granted to all applicable WRHs, obtained from the GAS (**"Mutual Water Company Allocation Total"**). The Mutual Water Company Allocation Total is presented in Row 27.

1.10.4 Step 4. Mutual Water Company Allocation is a form of Supplemental Agricultural Allocation (Judgment § 1.69.) As such, the Mutual Water Company Allocation must be combined with the Supplemental Agricultural Allocation Total by adding

[1] As provided in the Judgment, if the Operating Yield is reduced through Rampdown to such an extent that all Supplemental Agricultural Allocations have been reduced to zero, then all further required reductions to Agricultural Allocations will be borne by Base Agricultural Allocations, which will be reduced in the same proportion as reductions to all other types of Allocation (i.e., in the same proportion as is the further necessary Rampdown to the Operating Yield). Judgment § 4.5.1.

the Mutual Water Company Allocation Total to the Supplemental Agricultural Allocation Total (**"Combined Supplemental Allocation Total"**). The Combined Supplemental Allocation Total is presented in Row 28.

1.10.5 Step 5. Calculate the amount the Combined Supplemental Allocation Total must be reduced to, to achieve the required rampdown, referred to as the "**Combined Supplemental Annual Allocation.**" That number is presented in Row 29, and is calculated by subtracting from the OY, the sum of the Commercial Annual Allocation Total, the Domestic Annual Allocation Total, and the Base Agricultural Allocation Total.

1.10.6 Step 6. The "**Annual Supplemental Rampdown**" in acre-feet is then calculated to determine the amount the Combined Supplemental Agricultural Allocation must be reduced. The Annual Supplemental Rampdown is calculated by subtracting the Combined Supplemental Annual Allocation from the Combined Supplemental Allocation Total. That number is presented in Row 30.

1.10.7 Step 7. Calculate the percentage the Supplemental Agricultural Allocation Total must be reduced to achieve the required rampdown ("**Supplemental Rampdown Percentage**"), presented in Row 31.

1.10.8 Step 8. The remainder of the Sample Calculation presents the calculations examples for one Agricultural WRH and one Mutual Water Company.

(i) For each WRH holding Agricultural Allocation, calculate the WRH's ramped-down Supplemental Allocation by first subtracting the Supplemental Rampdown Percentage from 100 percent and then multiplying the resulting percentage by the WRH's Supplemental Agricultural Allocation. This resulting ramped-down Supplemental Agricultural Allocation is then added to the WRH's Base Agricultural Allocation to establish the WRH's Annual Allocation during the subject Water Year.

(ii) For each Mutual Water Company, calculate the WRH's ramped-down Mutual Water Company Allocation by first subtracting the Supplemental Rampdown Percentage from 100 percent and then multiplying the resulting percentage by the WRH's Mutual Water Company Allocation.

1.10.9 Step 9. Rows 34-38 present the Sample Calculations for the Agricultural Allocation associated with WMID 1075 (Jefferson Farms, LP). Jefferson Farms holds a Base Agricultural Allocation of 285.26 acre-feet (Row 35) and a Supplemental Agricultural Allocation of 378.10 acre-feet (Row 36). To determine Jefferson Farm's Annual Supplemental Allocation, its Supplemental Agricultural Allocation (Row 36) is multiplied by the percentage that results from 100 percent minus the Supplemental Rampdown Percentage (Row 31). Jefferson Farm's ramped-down Annual Supplemental Allocation of 334.15 acre-feet (Row 37) is then added to its Base Agricultural Allocation (Row 35) to determine Jefferson Farm's Annual Allocation at the OY, which equals 619.41 AFY (Row 38).

1.10.10 Step 10. Rows 41-42 present the Sample Calculation for Zone Mutual Water Company (WMID 4200). To determine the ramped-down Zone Mutual Water Company Annual Allocation at the OY, its Mutual Water Company Allocation Basis (Row 41) is multiplied by the percentage that results from 100 percent minus the Supplemental Rampdown Percentage (Row 31), which equals 91.77 (Row 42).

	A	B	C	D	E
1	**Calculation Term**	**Formula or Description**	**Fixed Value Assumption**	**Calculation**	**Comment**
2	Agricultural Allocation Basis Total	Groundwater Allocation Schedule Page 23; sum of all Agricultural Allocation Bases	34,332.70		
3	Commercial Allocation Basis Total	Groundwater Allocation Schedule Page 26; sum of all Commercial Allocation Bases	6,440.03		
4	Domestic Allocation Basis Total	Groundwater Allocation Schedule Page 27; sum of all Domestic Allocation Bases	861.21		
5	Mutual Water Company Allocation Basis Total	Groundwater Allocation Schedule Page 28; sum of all Mutual Water Company Allocation Bases	217.64		Mutual Water Company Allocation is a form of Supplemental Agricultural Allocation
6	Total Allocation Basis	Agricultural Allocation Basis Total + Commercial Allocation Basis Total + Domestic Allocation Basis Total + Mutual Water Company Allocation Total		41,851.57	
7	Operating Yield ("OY")	Initial Operating Yield	40,000.00		Operating Yield subject to adjustment pursuant to Judgment
8	Annual Total Rampdown	Total Allocation Basis - OY		1,851.57	
9	Allocation Basis Rampdown Percentage	Annual Total Rampdown / Total Allocation Basis		4.42%	
10					
11	**Non-Ag Calculations**				
12	Commercial Annual Allocation Total	Commercial Allocation Basis Total * (100 percent - Allocation Basis Rampdown Percentage)		6,155.11	
13	Domestic Annual Allocation Total	Domestic Allocation Basis Total * (100 percent - Allocation Basis Rampdown Percentage)		823.11	
14					
15	**Non-Ag Example Calculations**				
16	**Example Commercial Water Rights Holder ("WRH")**	Ventura County Waterworks District No. 1 - ELPMA ("WWD #1")			
17	Allocation Basis	WMID 2011 (Groundwater Allocation Schedule Page 26)	2,661.76		
18	Annual Allocation	Allocation Basis * (100 percent - Allocation Basis Rampdown Percentage)		2,544.00	Example calculation of Commercial Allocation available to WWD#1 (WMID 2011) at OY of 40,000 AFY
19					
20	**Example Domestic WRH**	Crestview Mutual Water Company (Domestic) ("Crestview MWC")			
21	Allocation Basis	WMID 3400 (Groundwater Allocation Schedule Page 27)	717.00		
22	Annual Allocation	Crestview MWC Allocation Basis * (100 - Allocation Basis Rampdown Percentage)		685.28	Example calculation of Domestic Allocation available to Crestview MWC (WMID 3400) at OY of 40,000 AFY
23					
24	**Ag Calculations**				
25	Base Agricultural Allocation Total	Groundwater Allocation Schedule Page 23; sum of all Base Agricultural Allocation Bases	21,400.99		Represents the portion of the Operating Yield dedicated to Base Agricultural Allocation
26	Supplemental Agricultural Allocation Total	Groundwater Allocation Schedule Page 23; sum of all Supplemental Agricultural Allocation Bases	12,931.71		Total Supplemental Agricultural Allocation before adding Mutual Water Company Allocations
27	Mutual Water Company Allocation Total	Groundwater Allocation Schedule Page 28; sum of all Mutual Water Company Allocation Bases	217.64		
28	Combined Supplemental Agricultural Allocation Total	Supplemental Agricultural Allocation Total + Mutual Water Company Allocation Total		13,149.35	
29	Combined Supplemental Annual Allocation	OY - Commerical Annual Allocation Total - Domestic Annual Allocation Total - Base Agricultural Allocation Total		11,620.79	
30	Annual Supplemental Rampdown	Combined Supplemental Allocation Total - Combined Supplemental Annual Allocation		1,528.56	
31	Supplemental Rampdown Percentage	Annual Supplemental Rampdown / Combined Supplemental Allocation Total		11.62%	
32					
33	**Ag Example Calculation**				
34	**Example Ag WRH**	Jefferson Farms, LP			
35	Base Agricultural Allocation	WMID 1075 (Groundwater Allocation Schedule Page 9)	285.26		
36	Supplemental Agricultural Allocation	WMID 1075 (Groundwater Allocation Schedule Page 9)	378.10		
37	Annual Supplemental Allocation	Supplemental Agricultural Allocation * (100 - Supplemental Rampdown Percentage)		334.15	
38	Annual Allocation	Base Agricultural Allocation + Annual Supplemental Allocation		619.41	Example calculation of Agricultural Allocation available to Jefferson Farms, LP (WMID 1075) at OY of 40,000 AFY
39					
40	**Example Mutual Water Company WRH**	Zone Mutual Water Company ("Zone MWC")			
41	Mutual Water Company Allocation Basis	WMID 4200 (Groundwater Allocation Schedule Page 28)	103.84		
42	Annual Allocation	Mutual Water Company Allocation * (100 - Supplemental Rampdown Percentage)		91.77	Example calculation of MWC Allocation available to Zone MWC (WMID 4200) at OY of 40,000 AFY