STATE OF CALIFORNIA GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298

July 21, 2023



Natalie Wales Director, Regulatory Policy & Compliance California Water Service Co. 1720 North First Street San Jose, CA 95112

Dear Ms. Wales,

The Water Division of the California Public Utilities Commission has approved California Water Service Company's Advice Letter No. 2482, filed on June 9, 2023, regarding Amortization of Pension Cost Balancing Account (PCBA4) and Healthcare Cost Balancing Account (HCBA4) (2020-2022).

Enclosed are copies of the following revised tariff sheets, effective July 31, 2023, for the utility's files:

P.U.C. Sheet	
No.	Title of Sheet
13182-W	Schedule AS, Page 2
13183-W	Table of Contents, Page 5
13184-W	Table of Contents, Page 1

Please contact Mahdi Jahami at MJ4@cpuc.ca.gov or 916-743-5080, if you have any questions.

Thank you.

Enclosures

CALIFORNIA PUBLIC UTILITIES COMMISSION DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

California Water Service

Signature:

Utility Name: District:	Company All Class A Ratemaking Areas (excludes Grand Oaks)	Date Mailed to Se	rvice List:	06/09/2023
CPUC Utility #:	CPUC Utility #: U-60-W		20 th Day):	06/29/2023
Advice Letter #:	2482	Review Deadline (3	30 th Day):	07/09/2023
Tier:	□1 🙀 □3 □ Compliance	Requested Effec	tive Date:	07/31/2023
Authorization:	D.20-12-007, OP 16	D-4		Maniana
Description:	Amortization of Pension Cost Balanc Account (PCBA4) and Healthcare Cos Balancing Account (HCBA4) (2020-20	ing st	e Impact:	various
· · · · · · · · · · · · · · · · · · ·	eadline for this advice letter is 20 days see the "Response or Protest" section			
Utility Contact:	Natalie Wales	Utility Contact:	Cooper Ca	ameron
Phone: 408-367-8566		Phone:	Phone: 408-367-8210	
Email:	Nwales@calwater.com	Email:	Ccameror	@calwater.com
DWA Contact:	Tariff Unit			
Phone:	(415) 703-1133			
Email:	Water.Division@cpuc.ca.gov			
	DWA USE ON	LY		
<u>DATE</u> <u>S</u>	<u></u>	COMIN	1ENTS	
[] APPROVED	[]WITHDRA	AWN]] REJECTED

Comments:

June 09, 2023

Advice Letter No. 2482

To the California Public Utilities Commission:

California Water Service Company ("Cal Water") respectfully submits this Tier 2 advice letter applicable to all Class A regulated areas (excludes Grand Oaks) in accordance with Ordering Paragraph 16 of Decision 20-12-007.

Please note that this advice letter will only be distributed electronically to the Water Division and the attached service lists.

New/Revised			Cancelling
CPUC			CPUC
Sheet No.	Title of Sheet	Schedule No.	Sheet No.
13182-W	Schedule AS, Page 2	AS	12517-W
13183-W	Table of Contents	Page 5	13169-W
13184-W	Table of Contents	Page 1	13181-W

Summary

Cal Water requests authority to amortize the Pension Cost Balancing Account (PCBA4) and Healthcare Cost Balancing Account (HCBA4) that tracked the difference between adopted and actual costs for the period of 2020-2022. This is a filed as a Tier 2 advice letter with a requested effective date of July 31, 2023.

Background

PCBA4 and HCBA4 were authorized in Cal Water's 2018 General Rate Case (A.18-07-001) to track the difference between actual and adopted costs – pension-related costs and healthcare related costs, respectively – for the period of 2020-2022.¹ Since the pension and healthcare cost balancing accounts have been approved (starting in the 2009 GRC for pension costs and starting in the 2012 GRC for healthcare costs), Cal Water has amortized the accounts using the same methodology after the close of the rate case period via Tier 2 advice letters. In the partial settlement between Cal Water and Cal Advocates in the pending 2021 GRC (A.21-07-002), the

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¹ D.20-12-007, OP 16



parties agreed that review of the PCBA and HCBA authorized in the 2018 GRC would be through Tier 2 advice letter process.²

Authority to File. Cal Water's 2021 GRC application (for a 2023 Test Year) is still pending. Accordingly, there is no ordering paragraph directing Cal Water to amortize the PCBA4 and HCBA4 balances. However, as of December 31, 2022, the PCBA4 balance of \$17.4 million exceeds 2% of the authorized revenue requirement for 2022, which was \$15.4 million (2% of \$769.5 million). As such, pursuant to Standard Practice U-27-W,³ Cal Water requests amortization of the PCBA4. The HCBA balance of \$14 million approached the 2% threshold, but did not exceed it. However, as amortizing the HCBA results in a credit to customers, Cal Water does not want to delay the amortization request until a decision in the 2021 GRC is eventually issued.

Discussion

The PCBA4 and the HCBA4 are applicable to the 21 Class A ratemaking areas whose rates in 2020-2022 included forecasts for pension and healthcare costs. The period for tracking costs in the accounts ended on December 31, 2022. With the Commission's determination in D.20-12-007 that Cal Water's methodology for calculating the differences between recorded and adopted costs is appropriate as discussed above, Cal Water requests amortization of the accounts starting July 31, 2023.⁴

1) Preliminary Statement AA4: Pension Cost Balancing Account 4 (PCBA4)

As of December 31, 2022, the company-wide balance in the PCBA4 for the three-year period of 2020-2022 is a <u>receivable</u> of \$17,409,975. For cost recovery, Cal Water has allocated these costs to its 21 applicable Class A ratemaking areas based on adopted payroll expense. The consumption-based surcharge (per CCF) for each district is based on the usage in that district and will be applied for 12 months. For flat-rate residential Bakersfield customers, a usage amount is attributed to those customers and a fixed monthly surcharge is calculated based on the total number of flat customers.

2) Preliminary Statement AB4: Health Cost Balancing Account 4 (HCBA4)

As of December 31, 2022, the company-wide balance in the HCBA4 for the three-year period of 2020-2022 that is <u>payable</u> to customers via surcredit is \$14,042,588. This amount is 85% of the healthcare cost savings tracked in the account. (Under the terms

² Joint Motion of California Water Service Company and the Public Advocates Office for Adoption of an Amended Partial Settlement Agreement (December 16, 2022), Exhibit A (Partial Settlement Agreement), Settlement Attachment 3 (Updated Undisputed Issues List), at 7 (Item 56).

³ Standard Practice U-27-W, Item Number 43.

⁴ The one exception is that, for Travis, the balances for pension and healthcare costs will be billed in lump sums at a later time.

of the two-way balancing account, Cal Water may retain 15% of the savings tracked in the balancing account. If there had been excess health care costs, Cal Water would have been able to request recovery of only 85% of the excess health care costs.)

Cal Water has allocated these savings to its 21 applicable Class A ratemaking areas based on adopted payroll expense. The credit calculated for each district depends upon the number of customers in that district and will be returned to customers over 12 months.

Pension and Health Cost Balances by Ratemaking Area

Ratemaking Area	Pens	Pension Cost Receivable (\$)		Health Cost Payable (\$)	
Bay Area Region	\$	1,667,327	\$	(1,344,837)	
Bakersfield	\$	2,434,318	\$	(1,963,479)	
Bear Gulch	\$	844,798	\$	(681,399)	
Chico	\$	1,162,125	\$	(937,350)	
Dixon	\$	128,696	\$	(103,804)	
Dominguez	\$	1,201,213	\$	(968,878)	
East Los Angeles	\$	1,121,392	\$	(904,495)	
Hermosa Redondo	\$	697,494	\$	(562,586)	
Kern River Valley	\$	313,845	\$	(253,142)	
Livermore	\$	420,922	\$	(339,509)	
Los Altos	\$	748,949	\$	(604,089)	
Los Angeles County Region	\$	968,564	\$	(781,227)	
Marysville	\$	208,355	\$	(168,056)	
Salinas Valley Region	\$	1,331,183	\$	(1,073,709)	
Oroville	\$	294,292	\$	(237,371)	
Selma	\$	227,814	\$	(183,751)	
Stockton	\$	1,546,301	\$	(1,247,220)	
Travis	\$	179,277	\$	(144,602)	
Visalia	\$	1,476,174	\$	(1,190,657)	
Willows	\$	138,900	\$	(112,035)	
Westlake	\$	298,037	\$	(240,391)	
Total	\$	17,409,975	\$	(14,042,588)	

Net Bill Impact on Typical Residential Customer

Average Monthly Residential Bills								
Ratemaking Area	2022 Avg. Use (CCF)	Current Base Bill*	Pension Cost Surcharge (PCBA4)	Healthcare Cost Refund (HCBA4)	Duration (mos.)	Proposed Bill with PCBA/HCBA *	Change (\$)	Change (%)
Antelope Valley								
(LAR)	9	\$71.48	\$1.13	-\$2.57	12	\$70.03	-\$1.44	-2.0%
Bakersfield	14	\$46.07	\$1.35	-\$2.26	12	\$45.15	-\$0.91	-2.0%
Bakersfield Flat	Flat	\$90.43	\$2.54	-\$2.26	12	\$90.71	\$0.28	0.3%
Bay Area Region	6	\$65.12	\$1.11	-\$2.06	12	\$64.17	-\$0.95	-1.5%
Coast Springs (BAR)	1	\$31.07	\$0.18	-\$2.06	12	\$29.19	-\$1.88	-6.0%
Bear Gulch	10	\$103.97	\$1.64	-\$3.04	12	\$102.57	-\$1.40	-1.4%
Chico	10	\$32.27	\$1.25	-\$2.57	12	\$30.95	-\$1.32	-4.1%
Dixon	8	\$71.74	\$2.15	-\$2.98	12	\$70.90	-\$0.83	-1.2%
Dominguez	8	\$53.61	\$0.67	-\$2.44	12	\$51.84	-\$1.77	-3.3%
East Los Angeles	9	\$66.25	\$1.66	-\$2.88	12	\$65.03	-\$1.22	-1.8%
Hermosa Redondo	7	\$49.30	\$1.06	-\$1.76	12	\$48.60	-\$0.70	-1.4%
Kern River Valley	3	\$74.45	\$3.39	-\$5.40	12	\$72.44	-\$2.01	-2.7%
Livermore	9	\$64.55	\$0.93	-\$1.52	12	\$63.96	-\$0.59	-0.9%
Los Altos	10	\$85.97	\$1.39	-\$2.69	12	\$84.67	-\$1.30	-1.5%
Marysville	7	\$45.86	\$1.84	-\$3.77	12	\$43.93	-\$1.93	-4.2%
Oroville	7	\$48.64	\$1.95	-\$5.59	12	\$44.99	-\$3.64	-7.5%
Palos Verdes (LAR)	13	\$104.24	\$1.63	-\$2.57	12	\$103.30	-\$0.94	-0.9%
Salinas Valley								
Region	8	\$46.15	\$1.48	-\$2.90	12	\$44.73	-\$1.42	-3.1%
Selma	13	\$42.12	\$1.76	-\$2.37	12	\$41.51	-\$0.61	-1.5%
Stockton	8	\$52.21	\$1.23	-\$2.38	12	\$51.06	-\$1.15	-2.2%
Travis (Annual Bill)	FLAT	\$1,993,500	\$179,276.84	-\$144,601.63	lump sum	\$2,028,175	\$34,675	1.7%
Visalia	12	\$25.92	\$1.37	-\$2.11	12	\$25.18	-\$0.74	-2.8%
Westlake	12	\$86.05	\$1.10	-\$2.88	12	\$84.27	-\$1.78	-2.1%
Willows	8	\$63.03	\$2.18	-\$3.88	12	\$61.33	-\$1.70	-2.7%

^{*}Does not include other surcharges, fees, or taxes.

Requested Effective Date

Consistent with the preliminary statements for these accounts, this advice letter is being filed as Tier 2 with a requested effective date of **July 31, 2023**.

Notice

Customer Notice – This advice letter requests the amortization of two balancing accounts within the meaning of Water Industry Rule 8.5 of General Order 96-B. Such amortization qualifies for Tier 1 treatment (under Water Industry Rules 7.3.1(1)), which does not require customer notice.

Service Lists – In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be transmitted *electronically* on June 09, 2023 to competing and adjacent utilities and other utilities or interested parties having requested such notification. *Please note that this advice letter will only be distributed electronically to the Water Division and the attached service lists.*

Response or Protest

Anyone may respond to or protest this advice letter. When submitting a response or protest, please include the utility name and advice letter number in the subject line. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102 water.division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Cal Water at the following address:

Natalie Wales California Water Service Company 1720 North First Street, San Jose, California 95112

E-mail: cwsrates@calwater.com

Cities and counties requiring Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so a late-filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on. The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.

Replies

The utility shall reply to each protest and may reply to any response. Each reply must be received by the Water Division within 5 business days after the end of the protest period and shall be served on the same day to the person who filed the protest or response. If you have not received a reply to your protest within 10 business days, contact California Water Service Company at (408) 367-8200, and ask for the Rates Department.

CALIFORNIA WATER SERVICE COMPANY

Natalie Wales

Director of Rates

Matter of Wales

cc: Syreeta Gibbs (Public Advocates Office)

PublicAdvocatesWater@cpuc.ca.gov

1720 North First Street San Jose, CA 95112 (408) 367-8200

Revised Cancelling Cal. P.U.C. Sheet No. 13182-W Cal. P.U.C. Sheet No. 12517-W

Page 2

Schedule No. AS **Additional Surcharges/Surcredits**

2. Pension Cost & Healthcare Cost Balancing Accounts

The purpose of the Pension Cost Balancing Account (PCBA) is to true up the difference between actual pension costs and those that were adopted by the CPUC for calendar years 2020-2022. Actual pension costs exceeded adopted costs for this period, so surcharges will be applied, with a per-CCF surcharge (per 100 Cubic ft.) for metered customers, and a fixed surcharge per service for flat-rate customers. Surcharges vary by ratemaking area and will be in effect for a period of 12 months (except for a lump-sum charge for Travis).

The purpose of the Healthcare Cost Balancing Account (HCBA) is to true up the difference between actual healthcare costs and those that were adopted by the CPUC for the calendar years 2020-2022. Adopted healthcare costs exceeded actual costs for this period, so a fixed sur-credit will be applied to each service connection. Sur-credits vary by ratemaking area and will be in effect for a period of 12 months (except for a lump-sum credit for Travis).

	Pension Cost Balancing Account			Healthcare Cost Balancing Account		
District						
	Surcharge	Effective Dates		Sur-Credits	Effective Dates	
	(\$/CCF)			Per Month		
Bay Area Region	\$ 0.1847	07/31/2023 - 07/30/2024	(N)	(\$2.06)	07/31/2023 - 07/30/2024	(N)
Bakersfield	\$0.0962	07/31/2023 - 07/30/2024	(N)	(\$2.26)	07/31/2023 - 07/30/2024	(N)
Bakersfield Flat	\$2.54 / Mo.	07/31/2023 - 07/30/2024	(N)	(\$2.26)	07/31/2023 - 07/30/2024	(N)
Bear Gulch	\$0.1636	07/31/2023 - 07/30/2024	(N)	(\$3.04)	07/31/2023 - 07/30/2024	(N)
Chico	\$0.1247	07/31/2023 - 07/30/2024	(N)	(\$2.57)	07/31/2023 - 07/30/2024	(N)
Dixon	\$0.2684	07/31/2023 - 07/30/2024	(N)	(\$2.98)	07/31/2023 - 07/30/2024	(N)
Dominguez	\$0.0837	07/31/2023 - 07/30/2024	(N)	(\$2.44)	07/31/2023 - 07/30/2024	(N)
East Los Angeles	\$0.1840	07/31/2023 - 07/30/2024	(N)	(\$2.88)	07/31/2023 - 07/30/2024	(N)
Hermosa Redondo	\$0.1517	07/31/2023 - 07/30/2024	(N)	(\$1.76)	07/31/2023 - 07/30/2024	(N)
Kern River Valley	\$1.1304	07/31/2023 - 07/30/2024	(N)	(\$5.40)	07/31/2023 - 07/30/2024	(N)
Livermore	\$0.1031	07/31/2023 - 07/30/2024	(N)	(\$1.52)	07/31/2023 - 07/30/2024	(N)
Los Altos	\$0.1391	07/31/2023 - 07/30/2024	(N)	(\$2.69)	07/31/2023 - 07/30/2024	(N)
Los Angeles Region	\$0.1254	07/31/2023 - 07/30/2024	(N)	(\$2.57)	07/31/2023 - 07/30/2024	(N)
Marysville	\$0.2630	07/31/2023 - 07/30/2024	(N)	(\$3.77)	07/31/2023 - 07/30/2024	(N)
Oroville	\$0.2782	07/31/2023 - 07/30/2024	(N)	(\$5.59)	07/31/2023 - 07/30/2024	(N)
Salinas Valley Region	\$0.1856	07/31/2023 - 07/30/2024	(N)	(\$2.90)	07/31/2023 - 07/30/2024	(N)
Selma	\$0.1352	07/31/2023 - 07/30/2024	(N)	(\$2.37)	07/31/2023 - 07/30/2024	(N)
Stockton	\$0.1533	07/31/2023 - 07/30/2024	(N)	(\$2.38)	07/31/2023 - 07/30/2024	(N)
Travis Flat	\$179,277.84	One time (date TBD)	(N)	(\$144.602.63)	One time (date TBD)	(N)
Visalia	\$0.1143	07/31/2023 - 07/30/2024	(N)	(\$2.11)	07/31/2023 - 07/30/2024	(N)
Westlake	\$0.0919	07/31/2023 - 07/30/2024	(N)	(\$2.88)	07/31/2023 - 07/30/2024	(N)
Willows	\$0.2728	07/31/2023 - 07/30/2024	(N)	(\$3.88)	07/31/2023 - 07/30/2024	(N)

(Continued)

(To be inserted by utility) Advice Letter 2482 Decision

Issued By **Greg Milleman** Vice President Rates and Regulatory Affairs

Date Filed Effective

Resolution

06/09/2023 07/31/2023

(To be inserted by CPUC)

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Revised Canceling CPUC Sheet No. 13183-W
CPUC Sheet No. 13169-W

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(To be inserted by utility)	Issued by		(To be inserted by CF

(To be inserted by utility) Advice Letter No. 2482

Decision No.

Issued by GREG A. MILLEMAN Vice President Rates and Regulatory Affairs

(To be inserted by CPUC) Date Filed 06/09/2023
Effective 07/31/2023 Resolution No.

Revised Canceling CPUC Sheet No. 13184-W
CPUC Sheet No. 13181-W

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The following listed tariff sheets contain all effective rates and rules affecting the rates and service of the Utility together with information relating thereto:

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(continued)

(To be inserted by utility)
Advice Letter No. 2482
Decision No.

Issued by

GREG A. MILLEMAN

Vice President

Rates and Regulatory Affairs

(To be inserted by CPUC)

Date Filed 06/09/2023

Effective 07/31/2023

Resolution No.



Antelope Valley District (Los Angeles Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

JACK L. CHACANACA Leona Valley Cherry Growers Association 26201 Tuolumne St Mojave, CA 93501

JOSEPH S. LUCIDO Leona Valley Cherry Growers Association 26201 Tuolumne St Mojave, CA 93501

PEGGY FULLER
Leona Valley Town Concil
P.O. Box 795
Leona Valley, CA 93551
pfuller@leonavalleytc.org

GABE NEVAREZ, PUBLIC WORKS MANAGER City of Lancaster 615 West Avenue H Lancaster, CA 93534 gnevarez@cityoflancasterca.org

KIKI CARLSON, REGULATORY AFFAIRS MANAGER Suburban Water Systems 1325 N. Grand Avenue, Suite 100 Covina, CA 91724 kcarlson@swwc.com

CHRISTIAN HORVATH, CITY CLERK

City of Rolling Hills

2 Portuguese Bend Road

Rolling Hills CA 90274

chorvath@cityofrh.net

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER Los Angeles LAFCO 383 Hall of Administration Los Angeles, CA 90012 FIRE CHIEF Los Angeles County 500 W Temple St, room 358 Los Angeles, CA 90012

CDF, Battalion 11 8723 Elizabeth Lake Rd Leona Valley, CA 93350

Bakersfield District



ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

DOUGLAS NUNNELEY
Oildale Mutual Water Company
P.O. Box 5368
Bakersfield, CA 93388
dnunneley@oildalewater.com

LUDA FISHMAN, WATER RESOURCES DEPARTMENT City of Bakersfield 1000 Buena Vista Rd Bakersfield, CA 93311 Ifishman@bakersfieldcity.us

JOSHUA L. NUNES, CPA

Casa Loma Water Company
250 W. Spruce Ave., Suite 101
Clovis, CA 93611

casalomawater@gmail.com
Jnunes@nunescpas.com

TIMOTHY RUIZ **East Niles Community Services District**P.O. Box 6038

Bakersfield, CA 93386

truiz@eastnilescsd.org

CITY MANAGER'S OFFICE

City of Bakersfield

1600 Truxton Avenue

Bakersfield, CA 93301

admmgr@bakersfieldcity.us

Victory Mutual Water Company P.O. Box 40035 Bakersfield, CA 93304

COLIN L. PEARCE
JOLIE-ANNE S. ANSLEY
ALEXANDRA B. JONES
Duane Morris LLP
One Market Plaza, Spear Tower,
Suite 2200
San Francisco, Ca 94105-1127
clpearce@duanemorris.com
jsansley@duanemorris.com
BAJones@duanemorris.com

SAM BLUE, WATER RESOURCES DEPARTMENT City of Bakersfield 1000 Buena Vista Rd Bakersfield, CA 93311 sblue@bakersfieldcity.us

ART CHIANELLO, WATER RESOURCES DEPARTMENT City of Bakersfield 1000 Buena Vista Rd Bakersfield, CA 93311 achianel@bakersfieldcity.us

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER
Kern County LAFCO
5300 Lennox Avenue Suite 303
Bakersfield, CA 93309
Kclafco@bak.rr.com

FIRE CHIEF

City of Bakersfield

2101 H St

Bakersfield, CA 93301

jfrando@bakersfieldfire.us

FIRE CHIEF
Kern County Fire Department
1115 Truxton Ave
Bakersfield, CA 93301



Bayshore District (Bay Area Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ART MORIMOTO, ASSISTANT DIRECTOR
OF PUBLIC WORKS
City of Burlingame
501 Primrose Rd
Burlingame, CA 94010
amorimoto@burlingame.org

DARRYL BARROW, GENERAL MANAGER
Westborough Water District
P.O. Box 2747
South San Francisco, CA 94083
dbarrow@westboroughwater.com

LOUIS SUN, PUBLIC WORKS DIRECTOR, CITY ENGINEER Foster City City Hall 610 Foster City Blvd Foster City, CA 94404 lsun@fostercity.org

DENNIS BOCH, DEPUTY DIRECTOR OF MAINTENANCE & OPERATIONS San Bruno Water Department 567 El Camino Real San Bruno, CA 94066 dbosch@sanbruno.ca.gov

MATT LEE, PUBLIC SERVICES DIRECTOR
San Bruno Water Department
567 El Camino Real
San Bruno, CA 94066
mlee@sanbruno.ca.gov

JUSTIN CHAPEL, WATER UTILITIES SUPERINTENDENT City of Redwood City 1400 Broadway Redwood City, CA 94063 jchapel@redwoodcity.org LOU DURAN, PUBLIC WORKS SUPERINTENDENT City of San Carlos 600 Elm St San Carlos, CA 94070 Iduran@cityofsancarlos.org

MIKE FUTRELL, CITY MANAGER City of South San Francisco 400 Grand Ave South San Francisco, CA 94080 mike.futrell@ssf.net

PATRICK SWEETLAND, WATER & WATER RESOURCES
City of Daly City
153 Lake Merced Blvd
Daly City, CA 94005
psweetland@dalycity.org

PAUL WILLIS, PUBLIC WORKS DIRECTOR, CITY ENGINEER Town of Hillsborough 1600 Floribunda Ave Hillsborough, CA 94010 pwillis@hillsborough.net

PUBLIC WORKS DIRECTOR

City of San Mateo

330 West 20th Ave

San Mateo, CA 94403

publicworks@cityofsanmateo.org

STUART SCHILLINGER, ADMINISTRATIVE SERVICES DIRECTOR City of Brisbane 50 Park Place Brisbane, CA 94005 schillinger@ci.brisbane.ca.us

CALIFORNIA ATER SERVICE

Bayshore District (Bay Area Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

RENE RAMIREZ, INTERIM GENERAL MANAGER

Mid Peninsula Water District

P.O. Box 129

Belmont, CA 94002

rramirez@midpeninsulawater.org

KAT WUELFING, ASST. GENERAL MANAGER Mid Peninsula Water District P.O. Box 129 Belmont, CA 94002 kwuelfing@midpeninsulawater.org

TONY BRENNER, WATER DIVISION SUPERVISOR Town of Hillsborough 1600 Floribunda Ave Hillsborough, CA 94010 tbrenner@hillsborough.net

RACHEL JONES

Cox Castle & Nicholson LLP

50 California Street, Suite 3200
San Francisco, CA 94111
rjones@coxcastle.com

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

San Mateo LAFCO

County Government Center

Redwood City, CA 94063

rbartoli@smcgov.org

CALIFORNIA PARTIES CERVICE

Bear Gulch District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

TANISHA WERNER, ASSISTANT PUBLIC WORKS DIRECTOR

City of Menlo Park

701 Laurel St

Menlo Park, CA 94025

ttwerner@menlopark.org

DONG NGUYEN, DEPUTY TOWN ENGINEER Town of Woodside P.O.Box 620005 Woodside, CA 94062 dnguyen@woodsidetown.org

ROBERT OVADIA

Town of Atherton

91 Ashfield Rd

Atherton, CA 94027

rovadia@ci.atherton.ca.us

ERIK KENISTON

City of Palo Alto
250 Hamilton Ave
Palo Alto, CA 94301

eric.keniston@cityofpaloalto.org

JOE LOCOCO, DEPUTY DIRECTOR OF ROADS DIVISION Los Trancos Water District 1263 Los Trancos Rd Portola Valley, CA 94025 jlococo@smcgov.org

KEVIN BRYANT, TOWN MANAGER

Town of Woodside

P.O.Box 620005

Woodside, CA 94062

kbryant@woodsidetown.org

PAM LOWE, SENIOR CIVIL ENGINEER
City of Menlo Park
701 Laurel St
Menlo Park, CA 94025
phlowe@menlopark.org

EREN ROMERO, BUSINESS MANAGER
City of Menlo Park
701 Laurel St
Menlo Park, CA 94025
eromero@menlopark.org

NIKKI NAGAYA, PUBLIC WORKS
DIRECTOR
City of Menlo Park
701 Laurel St
Menlo Park, CA 94025
nhnagaya@menlopark.org

PUBLIC WORKS DIRECTOR Town of Portola Valley 765 Portola Rd Portola Valley, CA 94028 hyoung@portolavalley.net

PUBLIC WORKS DIRECTOR

City of Menlo Park

701 Laurel St

Menlo Park, CA 94025

pwsupportstaff@menlopark.org

nmmelgar@menlopark.org

WATER DEPARTMENT
City of Menlo Park
701 Laurel St
Menlo Park, CA 94025
jpmcgirr@menlopark.org

WATER DEPARTMENT
Redwood City
P.O.Box 391
Redwood City, CA 94064
revenueservices@redwoodcity.org



Bear Gulch District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ONLY FOR SERVICE AREA MAPS:

MARTHA POYATOS, EXECUTIVE OFFICER **San Mateo LAFCO**455 Country Center, 2nd Floor Redwood City, CA 94063
mpoyatos@smcgov.org

GAIL SREDANOVIC 2161 Ashton Ave Menlo Park, CA 94025

CALIFORNIA

Chico District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

JENNIFER MACARTHY, DEPUTY CITY MANAGER City of Chico P.O.Box 3420 Chico, CA 95927 Jennifer.macarthy@chicoca.gov

SCOTT DOWELL

City of Chico
P.O.Box 3420
Chico, CA 95927
scott.dowell@chicoca.gov

MARK SORENSON, CITY MANAGER
City of Chico
P.O. Box 3420
Chico, CA 95927
Mark.Sorensen@chicoca.gov

BARBARA MARTIN, ADMINISTRATIVE SERVICES DIRECTOR

City of Chico
P.O. Box 3420
Chico, CA 95927

Barbara.martin@chicoca.gov

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

Butte County LAFCO

1453 Downer St, Suite C

Oroville, CA 95965

slucas@buttecounty.net

FIRE CHIEF **Butte County Fire Rescue** 176 Nelson Ave Oroville, CA 95965

CALIFORNIA ZATER SERVICE

Dixon District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

FINANCE DEPARTMENT

City of Dixon

600 East A St

Dixon, CA 95620

GENERAL MANAGER
Solano Irrigation District
508 Elmira Rd
Vacaville, CA 95687
admin@sidwater.org

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER Solano County LAFCO 675 Texas St Fairfield, CA 94533

FIRE CHIEF City of Dixon 600 East A St Dixon, CA 95620



Dominguez District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ANDY DARLAK

City of Torrance Public Works
20500 Madrona Ave
Torrance, CA 90630

adarlak@torranceca.gov

AUDREY JACKSON, REGULATORY AFFAIRS Golden State Water Company 630 East Foodhill Blvd San Dimas, CA 91733 afjackson@gswater.com

GEORGE CHEN, RATES MANAGER
City of Los Angeles, Department of
Water & Power
P.O. Box 51111 Room 956
Los Angeles, CA 90051
ZhengGeorge.Chen@ladwp.com

MICHAEL HARVEY, OPERATIONS
MANAGER
City of Compton Water Utility Division
205 S Willowbrook Ave
Compton, CA 90220
mharvey@comptoncity.org

RONALD MOORE, REGULATORY AFFAIRS Golden State Water Company 630 East Foodhill Blvd San Dimas, CA 91733 rkmoore@gswater.com

PAUL FUJITA, WATER DEPARTMENT City of Long Beach 1800 East Wardlow Rd Long Beach, CA 90807 paul.fujita@lbwater.org

PARK WATER COMPANY
P.O.Box 7002
Downey, CA 90241
regulatoryaffairs@parkwater.com

ONLY FOR SERVICE AREA MAPS:



East Los Angeles District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

DANIEL A DELL'OSA

San Gabriel Valley Water Company
11142 Garvey Ave
El Monte, CA 91733
dadellosa@sgvwater.com

RICHARD GONZALES

City of Monterey Park

320 W Newmark Ave

Monterey Park, CA 91754

rgonzales@montereypark.ca.gov

GEORGE NORIEGA

City of Monterey Park

320 W Newmark Ave

Monterey Park, CA 91754

gnoriega@montereypark.ca.gov

KOREY BRADBURY

Montebello Land & Water Company

344 E Madison Ave

Montebello, CA 90640

korey@mtblw.com

MARIKO MARIANES, RATES MANAGER
City of Los Angeles Department of
Water & Power
P.O.Box 51111 Room 956
Los Angeles, CA 90051
mariko.marianes@ladwp.com

PUBLIC WORKS & DEVELOPMENT SERVICES DEPARTMENT City of Commerce 2535 Commerce Way Commerce, CA 90040 publicworks@ci.commerce.ca.us

ROBERTA LACAYO, ENGINEERING DEPT
City of Montebello
1600 W Beverly Blvd
Montebello, CA 90640
rlacayo@cityofmontebello.com

SCOTT RIGG

City of Vernon

4305 Santa Fe Ave

Vernon, CA 90058

srigg@ci.vernon.ca.us

PARK WATER COMPANY

P.O.Box 7002
Downey, CA 90241
pwcadviseletterservice@parkwater.com

KIKI CARLSON, REGULATORY AFFAIRS MANAGER Suburban Water Systems 1325 N. Grand Avenue, Suite 100 Covina, CA 91724 kcarlson@swwc.com

ONLY FOR SERVICE AREA MAPS:

ALFIE BLANCH
Los Angeles County Fire Department
5847 Rickenbacker Rd
Commerce, CA 90040
ablanch@fire.lacounty.gov



Hermosa-Redondo District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ANDY DARLAK

City of Torrance Public Works
20500 Madrona Ave
Torrance, CA 90630

adarlak@torranceca.gov

AUDREY JACKSON, REGULATORY AFFAIRS Golden State Water Company 630 East Foodhill Blvd San Dimas, CA 91773 afjackson@gswater.com

FELICE LOPEZ, FINANCE DIRECTOR

City of Hawthorne

4455 W 126th St

Hawthorne, CA 90250

flopez@cityofhawthorne.org

GEORGE CHEN, RATES MANAGER
City of Los Angeles, Department of
Water & Power
P.O. Box 51111 Room 956
Los Angeles, CA 90051
ZhengGeorge.Chen@ladwp.com

GLEN KAU, PUBLIC WORKS DIRECTOR

City of Hermosa Beach

1315 Valley Dr

Hermosa Beach, CA 90254

gkau@hermosabch.org

ROB OSBORNE

City of Redondo Beach, Public Works

Department

415 Diamond St

Redondo Beach, CA 90277

rob.osborne@redondo.org

RONALD MOORE, REGULATORY
AFFAIRS
Golden State Water Company,
Department of Water & Power
630 East Foodhill Blvd
San Dimas, CA 91773
rkmoore@gswater.com

SHAWN IGOE
City of Manhattan Beach
3621 Bell Ave
Manhattan Beach, CA 90266
sigoe@citymb.info

Park Billing Company P.O.Box 910 Dixon, CA 95620 tdavis@parkbilling.com

ONLY FOR SERVICE AREA MAPS:

ALFIE BLANCH
Los Angeles County Fire Department
5847 Rickenbacker Rd
Commerce, CA 90040
ablanch@fire.lacounty.gov

CALIFORNIA ATER SERVICE

Kern River Valley District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

DARLENE STUDDARD, COMMITTEE MEMBER **Residents Against Water Rates RAW** P.O.Box 3701 Wofford Heights, CA 93285

JEREMY CALLIHAN

Department of Water Resources Safe

Drinking Water Program

1416 Ninth St, Rm. 816

Sacramento, CA 95814

jeremy.callihan@water.ca.gov

LINDA NG

Department of Water Resources Safe

Drinking Water Program

1416 Ninth St, Rm. 816

Sacramento, CA 95814

linda.ng@water.ca.gov

ROB BENSON P.O.Box 1557 Kernville, CA 93238

rehancen@carthlin

rcbenson@earthlink.net

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER
Kern County LAFCO
5300 Lennox Ave, Suite 303
Bakersfield, CA 93309
kclafco@bak.rr.com



King City District (Salinas Valley Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

STEVE ADAMS

King City

212 S. Vanderhurst Ave
King City, Ca 93930

sadams@kingcity.com

PARK BILLING COMPANY

P.O.Box 910 Dixon, CA 95620 water@parkbilling.com

LITTLE BEAR WATER COMPANY

51201 Pine Canyon Rd, Space #125 King City, CA 93930

ONLY FOR SERVICE AREA MAPS:

FIRE CHIEF
King City
212 S. Vanderhurst Ave
King City, CA 93930

KATE MCKENNA, EXECUTIVE OFFICER LAFCO of Monterey County
P.O. Box 1369
Salinas, CA 93902
mckennak@monterey.lafco.ca.gov

Livermore District



ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ALAMEDA COUNTY FLOOD CONTROL & WATER CONSERVATION

District Zone 7 Water Agency
100 North Canyons Parkway
Livermore, CA 94551
osolitei@zone7water.com

VALERIE PRYOR, GENERAL MANAGER

District Zone 7 Water Agency

100 North Canyons Parkway

Livermore, CA 94551

vpryor@zone7water.com

ERIK PETERSON, UTILITY BILLING DIVISION City of Livermore 1052 S. Livermore Ave Livermore, CA 94550 etpeterson@ci.livermore.ca.us

STEVE LEHMAN

3625 Thornhill Dr Livermore, CA 94551 slehman3625@gmail.com

ONLY FOR SERVICE AREA MAPS:

FIRE CHIEF City of Livermore 1052 S. Livermore Ave Livermore, CA 94550

MONA PALACIOS, EXECUTIVE OFFICER **Alameda County LAFCO**1221 Oak St, Room 555

Oakland, CA 94612

mona.palacios@acgov.org

Los Altos District



ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

PETER PIRNEJAD

Town of Los Altos Hills
26379 Fremont Road
Los Altos Hills, CA 94022
ppirnejad@losaltoshills.ca.gov

CATHERINE COX

City of Palo Alto, City Hall
250 Hamilton Ave
Palo Alto, CA 94301
catherine.cox@cityofpaloalto.org

CHRISTOPHER L DE GROOT
City of Santa Clara, Water Department,
Water & Sewer Utilities
1500 Warburton Ave
Santa Clara, CA 95050
cdegroot@santaclaraca.gov

DEBORAH PADOVAN

Town of Los Altos Hills
26379 Fremont Road
Los Altos Hills, CA 94022
dpadovan@losaltoshills.ca.gov

JOHN B. TANG, P.E.

San Jose Water Company
110 W. Taylor Street
San Jose, CA 95110
john.tang@sjwater.com

PATRICK D WALTER

Purissima Hills Water District
26375 Fremont Rd
Los Altos Hills, CA 94022

pwalter@purissimawater.org

SHILPA MEHTA

City of Santa Clara, Water Department,
Water & Sewer Utilities

1500 Warburton Ave
Santa Clara, CA 95050
smehta@santaclaraca.gov

MATT MORLEY

City of Cupertino

10300 Torre Ave

Cupertino, CA 95014

Mattm@cupertino.org

MANSOUR NASSER

City of Sunnyvale, Water Dept.
P.O.Box 3707

Sunnyvale, CA 94088

mnasser@sunnyvale.ca.gov

Santa Clara Valley, Water District 5750 Almaden Expressway San Jose, CA 95118 dtaylor@valleywater.org

Great Oaks Water Company 15 Great Oaks Blvd #100 San Jose, CA 95119 tguster@greatoakswater.com

City of Santa Clara, Water Department, Water & Sewer Utilities 1500 Warburton Ave Santa Clara, CA 95050 water@santaclaraca.gov

City of Mountain View, Water Dept. 231 N Whisman Rd Mt. View, CA 94043 public.services@mountainview.gov

ONLY FOR SERVICE AREA MAPS:

NEELIMA PALACHERLA, EXECUTIVE DIRECTOR SANTA CLARA COUNTY LAFCO 70 W Hedding St, 11th Floor San Jose, CA 95110 neelima.palacherla@ceo.sccgov.org

CALIFORNIA CONTRACTOR OF THE PROPERTY OF THE P

Marysville District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

DIANA LANGLEY, PUBLIC WORKS DIRECTOR/CITY ENGINEER City of Yuba City 302 Burns Dr Yuba City, CA 95991 dlangley@yubacity.net

BRIAN DAVIS
GENERAL MANAGER
Linda County Water District
1280 Scales
Marysville, CA 95901
bdavis@lindawater.com

GENERAL MANAGER

Olivehurst Public Utility District
P.O.Box 670

Olivehurst, CA 95961

opudmgr@opud.org

JENNIFER STYCZYNSKI, SENIOR ACCOUNTANT City of Marysville P.O.Box 150 Marysville, CA 95901 jennifers@marysville.ca.us

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER **Yuba County LAFCO** 915 8th St, Suite 107 Marysville, CA 95901

CDF, Northern Regional Chief P.O. Box 944246 Sacramento, CA 94244

EALIFORNIA FR SERVICE

Oroville District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

RUTH WRIGHT

City of Oroville

1735 Montgomery St

Oroville, CA 95965

wrightr@cityoforoville.org

JAYME BOUCHER

Thermalito Irrigation District
410 Grand Ave
Oroville, CA 95965
jboucher@twsd.info

RATH MOSELEY, GENERAL MANAGER **South Feather Water & Power** 2310 Oroville Quincy Hwy Oroville, CA 95966 rmoseley@southfeather.com

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER **Butte County LAFCO**1453 Downer St, Suite C

Oroville, CA 95965

<u>slucas@buttecounty.net</u>

FIRE CHIEF

City of Oroville

1735 Montgomery St

Oroville, CA 95965



Palos Verdes District (Los Angeles Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

ANDY DARLAK

City of Torrance Public Works
20500 Madrona Ave
Torrance, CA 90630

adarlak@torranceca.gov

GEORGE CHEN, RATES MANAGER
City of Los Angeles, Department of
Water & Power
P.O. Box 51111 Room 956
Los Angeles, CA 90051
ZhengGeorge.Chen@ladwp.com

JANE LIN

City of Rancho Palos Verdes
30940 Hawthorne Blvd
Rancho Palos Verdes, CA 90275
janel@rpvca.gov

CARLA DILLON

City of Lomita

P.O.Box 339

Lomita, CA 90717

c.dillon@lomitacity.com

MIKE WHITEHEAD

City of Rolling Hills Estates

4045 Palos Verdes Drive North
Rolling Hills Estates, CA 90274

TRANG NGUYEN, DEPUTY DIRECTOR OF FINANCE

City of Rancho Palos Verdes
30940 Hawthorne Blvd
Rancho Palos Verdes, CA 90275

tnguyen@rpvca.gov

KYLYNN CHANEY, CITY CLERK

City of Palos Verdes Estates

340 Palos Verdes Dr West

Palos Verdes Estates, CA 90274

cityclerk@pvestates.org

MARK PRESTWICH, CITY MANAGER
City of Palos Verdes Estates
340 Palos Verdes Dr West
Palos Verdes Estates, CA 90274
citymanager@pvestates.org

VINA RAMOS, ACCOUNTING SUPERVISOR City of Rancho Palos Verdes 30940 Hawthorne Blvd Rancho Palos Verdes, CA 90275 vramos@rpvca.gov

GREG GRAMMAR

City of Rolling Hills Estates

gregg@ci.rolling-hills-estates.ca.us

DAVID WAHBA

City of Rancho Palos Verdes

davidw@ci.rolling-hills-estates.ca.us

ELAINE JENG
City of Rolling Hills
ejeng@cityofrh.net

CHRISTIAN HORVATH, CITY CLERK

City of Rolling Hills

2 Portuguese Bend Road

Rolling Hills CA 90274

chorvath@cityofrh.net

ARA MIHRANIAN

City of Rancho Palos Verdes

<u>AraM@rpvca.gov</u>

City of Rancho Palos Verdes 30940 Hawthorne Blvd Rancho Palos Verdes, CA 90275 finance@rpvca.gov



Palos Verdes District (Los Angeles Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

KIKI CARLSON, REGULATORY AFFAIRS MANAGER Suburban Water Systems 1325 N. Grand Avenue, Suite 100 Covina, CA 91724 kcarlson@swwc.com

ONLY FOR SERVICE AREA MAPS:

ALFIE BLANCH
Los Angeles County Fire Department
5847 Rickenbacker Rd
Commerce, CA 90040
ablanch@fire.lacounty.gov



Redwood Valley District (Bay Area Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

DIRECTOR OF PUBLIC WORKS

County of Marin

P.O.Box 4186

San Rafael, CA 94913

rgaglione@marincounty.org

SCOTT HARTER

County of Lake Special Districts
230 North Main
Lakeport, CA 95453
scott.harter@lakecountyca.gov

SHARON DEMARTINI, ASSISTANT TO DIRECTOR OF PUBLIC WORKS County of Marin P.O. Box 4186 San Rafael, CA 94913 sdemartini@marincounty.org

JEFFREY YOUNG

P.O.Box 281 Dillon Beach, CA 94929 jffyng@gmail.com

CRAIG BACH

bachelectric.bach1@gmail.com

JOHN SUYDAM

inisuydam@gmail.com

RACHEL JONES

Cox Castle & Nicholson LLP

50 California Street, Suite 3200

San Francisco, CA 94111

rjones@coxcastle.com

North Marin Water District P.O. Box 146 Novato, CA 94948 info@nmwd.com

LISA CARTER

lisa.carter.333@gmail.com

ONLY FOR SERVICE AREA MAPS:

JASON FRIED, EXECUTIVE OFFICER
Marin LAFCO
3501 Civic Center Dr
San Rafael, CA 94903
jfried@marinlafco.org



Salinas District (Salinas Valley Region)

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

BRIAN FRUS, SENIOR CIVIL ENGINEER
City of Salinas
200 Lincoln Ave
Salinas, CA 93901
brianf@ci.salinas.ca.us

CHRISTOPHER A. CALLIHAN, CITY
ATTORNEY
City of Salinas
200 Lincoln Ave
Salinas, CA 93901
chrisc@ci.salinas.ca.us

Park Billing Company P.O.Box 910 Dixon, CA 95620 water@parkbilling.com

TOM ADCOCK

Alco Water Service

249 Williams Rd

Salinas, CA 93905

andrea@alcowater.com

Gavilan Water Company 644 San Juan Grade Road Salinas, CA 93906

Monterey County Administration 855 East Laurel Drive, Bldg C Salinas, CA 93905

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

Monterey County LAFCO
P.O. Box 1369
Salinas, CA 93902

FIRE CHIEF City of Salinas 200 Lincoln Ave Salinas, CA 93901



Selma District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

BUD TICKEL, INTERIM ASSISTANT DIRECTOR City of Fresno, Department of Public Utilities 2600 Fresno St, Room 4019 Fresno, CA 93721

bud.tickel@fresno.gov

DARIO DOMINGUEZ , PUBLIC WORKS DIRECTOR City of Fowler 128 S 5th St Fowler, CA 93625 ddominguez@ci.fowler.ca.us

TERESA GALLAVAN, CITY MANAGER
City of Selma, City Hall
1710 Tucker Street
Selma, CA 93662
teresag@cityofselma.com

MAY ALBIANI, EXECUTIVE ASSISTANT
City of Fresno, Department of Public
Utilities
2600 Fresno St, Room 4019
Fresno, CA 93721
may.albiani@fresno.gov

MICHAEL CARBAJAL, DIRECTOR

City of Fresno, Department of Public

Utilities

2600 Fresno St, Room 4019

Fresno, CA 93721

Michael.carbajal@fresno.gov

ONLY FOR SERVICE AREA MAPS:

BRIAN SPAUNHURST, EXECUTIVE
OFFICER
Fresno County LAFCO
2607 Fresno St, Ste B
Fresno, CA 93721
bspaunhurst@fresnocountyca.gov

FIRE CHIEF

City of Selma, City Hall
1710 Tucker St
Selma, CA 93662



Stockton District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

BOARD OF SUPERVISORS

San Joaquin County

44 N San Joaquin St, 6th Floor, Suite
627

Stockton, CA 95202

mduzenski@sjgov.org

DEPUTY DIRECTOR OF PUBLIC WORKS

County of San Joaquin

1810 East Hazelton Ave

Stockton, CA 95205

fbuchman@sigov.org

JOHN ABREW, MUNICIPAL UTILTIES
DEPARTMENT DIRECTOR
City of Stockton
425 N El Dorado St
Stockton, CA 95202
mud@stocktonca.gov

HARRY BLACK, CITY MANAGER

City of Stockton

425 N El Dorado St

Stockton, CA 95202

city.manager@stocktonca.gov

MICHAEL D. TUBBS, MAYOR

City of Stockton

425 N El Dorado St

Stockton, CA 95202

mayor@stocktonca.gov

MUNICIPAL UTILITY DEPARTMENT
City of Stockton
2500 Navy Dr
Stockton, CA 95206
mud@stocktonca.gov

SCOT A. MOODY, GENERAL MANAGER

Stockton-East Water District

6767 East Main Street

Stockton, CA 95215

sewd@sewd.net

Park Billing Company P.O.Box 910 Dixon, CA 95620 water@parkbilling.com

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

San Joaquin LAFCO

509 W Weber Ave, Suite 420

Stockton, CA 95203

FIRE CHIEF City of Stockton 425 N El Dorado St Stockton, CA 95202



Travis District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

KAREN L. REES

City of Fairfield

1000 Webster St

Fairfield, Ca 94533

klrees@fairfield.ca.gov

RICH SEITHEL

Solano Local Agency Formation Commission 675 Texas St. Suite 6700 Fairfield, Ca 94533 rseithel@solanolafco.com

MIKE MALONE

City of Vallejo – Water Department 202 Fleming Hill Road Vallejo, Ca 94589 Mike.malone@cityofvallejo.net

BETH SCHOENBERGER

City of Vallejo – Water Department
202 Fleming Hill Road

Vallejo, Ca 94589

Beth.schoenberger@cityofvallejo.net

GEORGE SHIMBOFF

City of Fairfield Public Works – Water Division
1000 Webster Street
Fairfield, Ca 94533
gshimboff@fairfield.ca.gov

PAUL FUCHSLIN

Solano Irrigation District (SID)
810 Vaca Valley Pkwy
Vacaville, Ca 95688
fuchslip@sidwater.org

ELIZABETH LUNA

Suisun City Municipal Utilities
701 Civic Center Blvd.
Suisun City, Ca 94585
eluna@suisun.com

CARY KEATEN

Suisun-Solano Water Authority 810 Vaca Valley Pkwy Vacaville, Ca 95688 ckeaten@sidwater.org

MINDY BOELE

City of Vacaville - Utilities Department 650 Merchant Street Vacaville, Ca 95688 Mindy.boele@cityofvacaville.com

JUSTEN COLE

City of Vacaville - Utilities Department 650 Merchant Street Vacaville, Ca 95688 Justen.cole@cityofvacaville.com

ERIK POTTER

Air Force Civil Engineer Center 3515 South General McMullen Drive Joint Base San Antonio, TX 78225 erik.potter.1@us.af.mil

CARL SILVERSTONE

Defense Logistics Agency Energy 8725 John J. Kingman Road STP 10400 Fort Belvoir, VA 22060-6222 Carl.silverstone@dla.mil

RAYMOND LIN

Travis Air Force Base
241 V St, Bldg 877

Travis AFB, Ca 94535

Raymond.lin.1@us.af.mil



Travis District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

RANDALL STUTZMAN

Air Force Civil Engineer Center

AFIMSC Det 9; 709 Ward Ave; (T-1990, Rm 248)

Scott AFB, IL 6225-5022

Randall.stutzman.1.ctr@us.af.mil

NIKKI ROOKSBY

Defense Logistics Agency Energy

8725 John J. Kingman Road STP 10400

Fort Belvoir, Va 22060-622

Nikki.rooksby@dla.mil

GRANT WULLIMAN

Defense Logistics Agency Energy

8725 John J. Kingman Road STP 10400

Fort Belvoir, Va 22060-6222

Grant.wulliman@dla.mil

KEVIN BROWN

City of Vallejo – Water Department

202 Fleming Hill Road

Vallejo, Ca 94589

Kevin.brown2@cityofvallejo.net

JOE ABITONG

City of Vallejo – Water Department

202 Fleming Hill Road

Vallejo, Ca 94589

Joe.abitong@cityofvallejo.net

DAWN G. ABRAHAMSON

City of Vallejo

555 Santa Clara Street

Vallejo, Ca 94590

<u>Dawn.abrahamson@cityofvallejo.net</u>

County Administrator's Office

675 Texas St

Fairfield, Ca 94533

Cao-clerk@solanocounty.com

SSGT JORDAN WARD

Travis Air Force Base

Jordan.ward.1@us.af.mil

HENRY LAPIRA

Travis Air Force Base

Henry.lapira.1@us.af.mil

EVERETTE READY

Defense Logistics Agency Energy

everette.ready@dla.mil

BRANDON MITCHELL

Travis Air Force Base

Alternate Contracting Officer's Representative

brandon.mitchell.1@us.af.mil

ZALIFORNIA ZATER CERNIC

Visalia District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

GLEN LUBLIN **Bedel Mutual Water Company** 2536 E College Ave Visalia, CA 93292

LESLIE CAVIGLIA, CITY MANAGER

City of Visalia

220 N. Santa Fe St

Visalia, CA 93291

leslie.caviglia@Visalia.City

OSA WOLFF
Shute, Mihaly & Weinberger LLP
396 Hayes Street
San Francisco, CA 94102
wolff@smwlaw.com

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

Tulare County Resource Management
Agency, LAFCO

5961 S Mooney Blvd
Visalia, CA 93277

FIRE CHIEF

City of Visalia

707 West Acequia St
Visalia, CA 93291

CALIFORNIA

Westlake District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

JOHN ZHAO, P.E.

Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302
jzhao@lvmwd.com

URSULA BOSSON

Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302
ubosson@lvmwd.com

GEORGE CHEN, RATES MANAGER
City of Los Angeles, Department of
Water & Power
P.O. Box 51111 Room 956
Los Angeles, CA 90051
ZhengGeorge.Chen@ladwp.com

CLIFF FINLEY, PUBLIC WORKS DIRECTOR
City of Thousand Oaks
2100 Thousand Oaks Blvd
Thousand Oaks, CA 91362
CFinley@toaks.org

JOCELYN BLYSMA

Ventura Regional Sanitation District
1001 Partridge Dr Suite 150

Ventura, CA 93003

jocelynbylsma@vrsd.com

CALIFORNIA-AMERICAN WATER COMPANY 520 Capitol Mall Ste. 630 Sacramento, CA 95814

ca.rates@amwater.com

ONLY FOR SERVICE AREA MAPS:

EXECUTIVE OFFICER

Fire Department Servicing Affected
Area, Ventura LAFCO
800 S Victoria Ave
Ventura, CA 93009
kim.uhlich@ventura.org

ZALIFORNIA ZATER SERVICE

Willows District

ADVICE LETTER FILING MAILING LIST PER SECTION III (G) OF GENERAL ORDER NO. 96-A

MARTI BROWN, INTERIM CITY MANAGER City of Willows Civic Center 201 N Lassen St Willows, CA 95988 mbrown@cityofwillows.org

ONLY FOR SERVICE AREA MAPS:

CHRISTY LEIGHTON, EXECUTIVE OFFICER County of Glenn Local Agency Formation Commission 125 South Murdock Willows, CA 95988

NATHAN MONCK
FIRE CHIEF
City of Willows Fire Department
445 South Butte St
Willows, CA 95988
nmonck@cityofwillows.org