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February 19, 2019

ADVICE LETTER NO. 1226

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company (Cal-Am) (U210W) submits this advice letter, including the following tariff sheet applicable to All Monterey County water customers.

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
XXXX-W	Schedule No. MO-1-SF (Continued) Monterey County District Tariff Area General Metered Service Single Family Residential Customers	8817-W
XXXX-W	Schedule No. MO-1-MF (Continued) Monterey County District Tariff Area General Metered Service Multi Family Residential Customers	8824-W
XXXX-W	Schedule No. MO-1-1C (Continued) Monterey County District Tariff Area General Metered Service Non-Residential Customers	8841-W
XXXX-W	Schedule No. MO-1-1O (Continued) Monterey County District Tariff Area General Metered Service Other Customers	8836-W
XXXX-W	Schedule No. MO –ARC- 1(continued) Monterey County District Tariff Area Ambler Park, Ralph Lane, and Chualar Service Area GENERAL METERED SERVICE	8788-W
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Purpose:

This advice letter filing is to comply with Decision (D.) 18-12-021, Ordering Paragraph 23, which requires Cal-Am to file a Tier 3 advice letter (1) providing all accounting entries for the Seaside Ground Water Basin Balancing Account from January 1, 2015 through December 31, 2017, and (2) requesting transfer of the outstanding balance in the account to the Consolidated Expense Balancing Account (CEBA). In accordance to D.18-12-021, this advice letter provides explanations for any discrepancies or variances.

Background:

The Seaside Groundwater Basin Balancing Account was authorized by D.09-07-021 to track the annual administrative costs and payments Cal-Am makes to the Seaside Basin Watermaster, in addition to tracking the recovery of such payments from customers in the Monterey County District. In A.16-07-002 Cal-Am requested that this balancing account remain open and that the outstanding account balance be transferred to the CEBA. Specifically, Cal-Am requested an over-collected balance of \$1,140,881 be transferred to the CEBA.

ORA argued the over-collection amount should be \$1,269,116 or \$128,235 more than Cal-Am's calculated balance, and that the starting balance for this account should be \$0 pursuant to the Settlement Agreement adopted in Cal-Am's 2013 GRC decision, D.15-04-007.

It is Cal-Am's position that an accounting true-up entry of \$128,235 is correctly recorded.

In D.18-12-021, the Commission found that there are apparent discrepancies in the accounting entries and balances recorded in the Seaside Groundwater Basin Balancing Account and that the correct balances and accounting entries are not apparent from the record. Therefore, the Commission ordered Cal-Am to file, within 60 days of the decision, a Tier 3 advice letter which provides all the accounting entries for the Seaside Groundwater Basin Balancing Account from January 1, 2015 through December 31, 2017, and to request to transfer the outstanding balance in the account to the CEBA.

Specifically, D.18-12-021, Ordering Paragraph 23, provides:

Within 60 days of the issuance of this decision, California-American Water Company shall file a Tier 3 advice letter with Water Division to provide all the accounting entries for the Seaside Ground Water Basin Balancing Account from January 1, 2015 through December 31, 2017 and to request to transfer the outstanding balance in the account to the Consolidated Expense Balancing Account. In the advice letter filing, California-American Water Company shall also provide explanations for any discrepancies or variances.

This advice letter supports Cal-Am's position and clarifies the issues at hand.

Additional Explanation and Support

Beginning Balance

The Settlement Agreement adopted in D.15-04-007 at p. 165 adopts May 31, 2013 balances unless otherwise noted. At that point, the balance in this account was \$0, as agreed upon by the parties. The correct starting point for consideration of this account in A.16-07-002 is June 1, 2013 and not January 1, 2015. As of January 1, 2015, the balance in this account was \$1,415,983.03 over collected. If the Commission finds that January 1, 2015 is the correct starting point and the beginning balance should be \$0, then the \$1,140,881.49 over collection as of May 31, 2016 becomes a \$275,101.54 under collected balance.

Authorized Recovery in Base Rates

Consistent with Jeffrey Dana's Rebuttal Testimony in A.16-07-002, D.12-06-016 approved recovery of \$42,468 per month for this account for years 2012-2014. Because the decision in Cal-Am's 2013 GRC (D.15-04-007) for a 2015 test year, was not issued until April 2015, Cal-Am continued to account for the balancing account as if it collected \$42,468 per month (\$509,621 per year) for January, February and March 2015. D.15-04-007 reduced the authorized recovery per month to \$4,565 per month (\$54,780 per year). Because the authorized recovery granted by D.15-04-007 was retroactive to January 1, 2015, an interim rate true up adjustment reduced Cal-Am's recovery down to the \$4,565 per month for January, February and March 2015. This, in addition to a change in the actual expenses/invoices paid (shown and explained below), created the need for a true-up entry.

True-up Entry

The table below shows the calculation of the initial balancing account entry before D.15-04-07 was issued. The \$23,035 ties to the journal entries shown in Workpaper 3-1. Cal-Am's Accounting department compares annual authorized amounts in base rates to actual invoices expected to be paid throughout the year to come up with the annual over collection. Accounting then divides the annual over collection by 12 months to come up with the monthly journal entry.

Jan - March 2015

\$509,621.00	Amount assumed in Base Rates per prior GRC due to D.15-04-007 being issued late
(\$233,193.14)	Invoices Paid (The Jan-March amortization did not include a \$58,100 invoice)
\$276,427.86	Annual Over Collection
\$23,035.66	Monthly Over Collection Entry

The below shows how the monthly entry changed starting in April 2015 to use the new recovery granted by D.15-04-007. In addition to the new authorized amount, a new invoice of \$58,100 was added into the equation, which Accounting began to factor in beginning in April 2015. The new invoice and recovery amount both need to be factored into the true-up entry.

April 2015 Onward

\$54,780.00	The amount in base rates was updated per the GRC retroactively
(\$291,293.14)	A \$58,100 invoice was found and added to the spend
(\$236,513.14)	Annual Under-collection
(\$19,709.43)	Monthly Under Collection Entry

The below shows how the True-Up Entry was correctly calculated. While the new recovery amount makes up the majority of the true-up, the additional invoice also needs to be factored in, which explains why the ALJ could not recalculate the \$128,235.26 below.

True-Up Entry

\$69,106.97	Entries Jan-March (\$23,035*3)
(\$59,128.29)	Correct Entries for Jan - March would have been - (-\$19,709*3) if the decision was on-time
\$128,235.26	Adjustment Needed to correct for retroactive interim rates

As the above shows, the true-up entry for \$128,235.26 was done properly.

Request:

In compliance with Decision D.18-12-021 California American Water requests authority to transfer the \$1,140,881.49 balance of the Seaside Groundwater Basin Balancing Account to the Consolidated Expense Balancing Account.

Tier Designation:

This advice letter is submitted pursuant to General Order No. 96-B and D.18-12-021 and is designated as a Tier 3 filing.

Effective Date:

Cal-Am requests an effective date of March 21, 2019.

RESPONSE OR PROTEST¹

Anyone may submit a response or protest for this AL. 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 AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds² are:

- (1) The utility did not properly serve or give notice of the AL;

¹ G.O. 96-B, General Rule 7.4.1

² G.O. 96-B, General Rule 7.4.2

- (2) The relief requested in the AL 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 AL contain material error or omissions;
- (4) The relief requested in the AL is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
- (6) The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require relitigating a prior order of the Commission.

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

DWA must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address: Water.Division@cpuc.ca.gov	Mailing Address: CA Public Utilities Commission Division of Water and Audits 505 Van Ness Avenue San Francisco, CA 94102
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On the same day the response or protest is submitted to DWA, the respondent or protestant shall send a copy of the protest to Cal-Am at:

Email Address: Kamilah.Jones@amwater.com	Mailing Address: 4701 Beloit Drive Sacramento, CA 95838
sarah.leeper@amwater.com	555 Montgomery Street, Suite 816 San Francisco, CA 94111
Jonathan.Morse@amwater.com	4701 Beloit Drive Sacramento, CA 95838

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform DWA, within the 20 day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

REPLIES³

³ G.O. 96-B, General Rule 7.4.3

The utility shall reply to each protest and may reply to any response. Any reply must be received by DWA within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

If you have not received a reply to your protest within 10 business days, please contact Kamilah Jones at (916) 568-4232.

CALIFORNIA-AMERICAN WATER COMPANY

/s/ Jeffrey T. Linam

Jeffrey T. Linam
Vice President of Rates & Regulatory

Schedule No. MO-ARC-1 (Continued) Sheet 5
Ambler Park, Ralph Lane, and Chualar Service Area in the Monterey County District Tariff Area
Ambler Park, Ralph Lane, and Chualar Service Area

SPECIAL CONDITIONS (continued):

5. Per Advice Letter 12XX, amounts related to the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge, as shown in the below table. The effective date for the surcharge/surcredit is March 21, 2019 and will be recovered or refunded from all customer classes in all service areas.

Service Area	Consolidated Expense Balance Account Surcharge per 100 gallon	Number of Months Applicable From Effective Date
Ralph Lane	\$0.0523	24

(R)

Amber Park Service Area	Consolidated Expense Balance Account surcredit per bill	Number of Months Applicable From Effective Date
5/8-Inch Meter	\$1.43	12
3/4-Inch Meter	\$2.14	12
1-Inch Meter	\$3.57	12
1 1/2-Inch Meter	\$7.13	12
2-Inch Meter	\$11.41	12
3-Inch Meter	\$21.40	12
4-Inch Meter	\$35.66	12
6-Inch Meter	\$71.32	12
8-Inch Meter	\$114.12	12
10-Inch Meter	\$164.04	12

(R)

(R)

6. Per Advice Letter 1197, the balance of the 2017 WRAM/MCBA is \$184,986. D.13-07-041 places a cap on the WRAM/MCBA surcharges of 10% of the last authorize revenue requirement. Since existing 2015 surcharge (Special Condition #6) meets this cap, there is no charge on the bill at this time. If the WRAM/MCBA was billed based on the balance, the current authorized consumption, and the adopted amortization schedule per D. 12-04-048 Appendix A, the volumetric surcharges would be \$0.0995 per 100 gallon over 36 months. After cessation of the 2016, a separate Tier 1 filing will be made at that time to update the tariff language with the current surcharge.

Schedule No. MO-1C (Continued)
General Metered Service in the Monterey County District Tariff Area
NON-RESIDENTIAL CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

8. Per Advice Letter 1226, the balance in the Monterey County District Consolidated Expenses Balancing Account will be recovered through a quantity based surcharge, as shown in the below table. The effective date for the surcharge is March 21, 2019 (for Monterey Main only) and will be recovered from all customer classes excluding Chualar service area. Similarly, the effective date for Bishop, Hidden Hills, and Ryan Ranch's surcharges is March 21, 2019 and will be recovered from all customer classes. (C)

Service Area	Consolidated Express Balance Account Surcharge per 100	Number of Months Applicable from Effective Date
Monterey Main	\$0.0529	24
Bishop	\$0.0523	24
Hidden Hills	\$0.0523	24
Ryan Ranch	\$0.0523	24

9. Per Decision 12-06-040, all authorized incurred costs included in the San Clemente Dam memorandum account shall be transferred to the San Clemente Dam balancing account. California American Water will recover the regulatory asset / San Clemente Dam balancing account over a 20-year period. Recovery will be designed to collect \$7,631,185.80 per annum which is an estimate to recover project costs and will be implemented through a volumetric surcharge on customers in the Monterey Main, Ryan Ranch, and Bishop services areas of the Monterey County District from July 1, 2012 until the first day of the first test year when the revenue requirement moves into base rates. Rates reflected on the first tariff sheet of MO-1C. (R)
10. Per Advice Letter 1011-A, a surcharge is to be included as a part of the cost of water authorized by D.13-04-015 for each new service connection in Sand City authorized by D.11-03-048 to reflect the additional incremental cost of the Sand City Desalination Plant over the current average cost of production. The surcharge will be \$0.4434 per hundred gallons and will be effective July 11, 2013, and will terminate in accordance with lifting of the Moratorium authorized by D.11-03-048. (R)
11. Per Advice Letter 1072-B, a surcharge is included for Divisions 2, 3 and 4 on each bill in the Monterey Main system to recover the forecasted costs of the Sand City Desalination Plant. For additional information, please refer to the preliminary statement. Rates reflected on the first tariff sheet of MO-1C. (R)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1226	J. T. LINAM	Date Filed February 19, 2019
Decision	DIRECTOR - Rates & Regulatory	Effective _____
		Resolution _____

Schedule No. MO-1-MF (Continued)
 GENERAL METERED SERVICE in the Monterey County District Tariff Area
MULTI-FAMILY RESIDENTIAL CUSTOMERS

Sheet 7

SPECIAL CONDITIONS (continued):

Fees and Surcharges

9. Per Advice Letter 1226, the balance in the Monterey County District Consolidated Expenses Balancing Account will be recovered through a quantity based surcharge, as shown in the below table. The effective date for the surcharge is March 21, 2019 (for Monterey Main only) and will be recovered from all customer classes excluding Chualar service area. Similarly, the effective date for Bishop, Hidden Hills, and Ryan Ranch's surcharges is March 21, 2019 and will be recovered from all customer classes. (C)

Service Area	Consolidated Expense Balance Account Surcharge per 100 gallon	Number of Months Applicable From Effective Date
Monterey (Main)	\$0.0529	24
Bishop	\$0.0523	24
Hidden Hills	\$0.0523	24
Ryan Ranch	\$0.0523	24

(R)

 (R)

10. Per Decision 12-06-040, all authorized incurred costs included in the San Clemente Dam memorandum account shall be transferred to the San Clemente Dam balancing account. California American Water will recover the regulatory asset / San Clemente Dam balancing account over a 20-year period. Recovery will be designed to collect \$7,631,185.80 per annum which is an estimate to recover project costs and will be implemented through a volumetric surcharge on customers in the Monterey Main, Ryan Ranch, and Bishop services areas of the Monterey County District from July 1, 2012 until the first day of the first test year when the revenue requirement moves into base rates. Rates reflected on first tariff sheet of Schedule No. MO-1-MF.
11. Per Advice Letter 1011-A, a surcharge is to be included as a part of the cost of water authorized by D. 13-04-015 for each new service connection in Sand City authorized by D.11-03-048 to reflect the additional incremental cost of the Sand City Desalination Plant over the current average cost of production. The surcharge will be \$0.4434 per hundred gallons and will be effective July 11, 2013, and will terminate in accordance with lifting of the Moratorium authorized by D.11-03-048.
12. Per Advice Letter 1072-B, a surcharge is included on the 4th and 5th tiers for each bill in the Monterey Main system to recover the forecasted costs of the Sand City Desalination Plant. For additional information, please refer to the preliminary statement. Rates reflected on first tariff sheet of Schedule No. MO-1-MF.

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(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1226	J. T. LINAM	Date Filed February 19, 2019
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		Resolution _____

Schedule No. MO-10 (Continued)
General Metered Service in the Monterey County District Tariff Area
OTHER CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

8. Per Advice Letter 1226, the under-collected balance in the Monterey County District Consolidated Expense Balancing Account will be recovered through a quantity based surcharge, as shown in the below table. The effective date for the surcharge is March 21, 2019 (for Monterey Main only) and will be recovered from all customer classes. Similarly, the effective date for Bishop, Hidden Hills, and Ryan Ranch's surcharges is March 21, 2019 and will be recovered from all customer classes. (C)

Service Area	Consolidated Expense Balance Account Surcharge per 100	Number of Months Applicable From Effective Date
Monterey Main	\$0.0529	24
Bishop	\$0.0523	24
Hidden Hills	\$0.0523	24
Ryan Ranch	\$0.0523	24

9. Per Decision 12-06-040, all authorized incurred costs included in the San Clemente Dam memorandum account shall be transferred to the San Clemente Dam balancing account. California American Water will recover the regulatory asset / San Clemente Dam balancing account over a 20-year period. Recovery will be designed to collect \$7,631,185.80 per annum which is an estimate to recover project costs and will be implemented through a volumetric surcharge on customers in the Monterey Main, Ryan Ranch, and Bishop services areas of the Monterey County District from July 1, 2012 until the first day of the first test year when the revenue requirement moves into base rates. Rates reflected on the first Tariff Sheet of MO-10. (R)
10. Per Advice Letter 1011-A, a surcharge is to be included as a part of the cost of water authorized by D.13-04-015 for each new service connection in Sand City authorized by D.11-03-048 to reflect the additional incremental cost of the Sand City Desalination Plant over the current average cost of production. The surcharge will be \$0.4434 per hundred gallons and will be effective July 11, 2013, and will terminate in accordance with lifting of the Moratorium authorized by D.11-03-048. (R)

(Continued)

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Schedule No. MO-1-SF (Continued) Sheet 7
 GENERAL METERED SERVICE in the Monterey County District Tariff Area
SINGLE FAMILY RESIDENTIAL CUSTOMERS

SPECIAL CONDITIONS (continued):
Fees and Surcharges

9. Per Advice Letter 1226, the balance in the Monterey County District Consolidated Expenses Balancing Account will be recovered through a quantity based surcharge, as shown in the below table. The effective date for the surcharge is March 21, 2019 (for Monterey Main only) and will be recovered from all customer classes excluding Chualar service area. Similarly, the effective date for Bishop, Hidden Hills, and Ryan Ranch's surcharges is March 21, 2019 and will be recovered from all customer classes. (C)
(C)
(C)

Service Area	Consolidated Expense Balance Account Surcharge per 100 gallon	Number of Months Applicable From Effective Date
Monterey (Main)	\$0.0529	24
Bishop	\$0.0523	24
Hidden Hills	\$0.0523	24
Ryan Ranch	\$0.0523	24

10. Per Decision 12-06-040, all authorized incurred costs included in the San Clemente Dam memorandum account shall be transferred to the San Clemente Dam balancing account. California American Water will recover the regulatory asset / San Clemente Dam balancing account over a 20-year period. Recovery will be designed to collect \$7,631,185.80 per annum which is an estimate to recover project costs and will be implemented through a volumetric surcharge on customers in the Monterey Main, Ryan Ranch, and Bishop services areas of the Monterey County District from July 1, 2012 until the first day of the first test year when the revenue requirement moves into base rates. Rates reflected on first tariff sheet of Schedule No. MO-1-SF. (R)
11. Per Advice Letter 1011-A, a surcharge is to be included as a part of the cost of water authorized by D.13-04-015 for each new service connection in Sand City authorized by D.11-03-048 to reflect the additional incremental cost of the Sand City Desalination Plant over the current average cost of production. The surcharge will be \$0.4434 per hundred gallons and will be effective July 11, 2013, and will terminate in accordance with lifting of the Moratorium authorized by D.11-03-048.
12. Per Advice Letter 1072-B, a surcharge is included on the 4th and 5th tiers for each bill in the Monterey Main system to recover the forecasted costs of the Sand City Desalination Plant. For additional information, please refer to the preliminary statement. Rates reflected on first tariff sheet of Schedule No. MO-1-SF. (R)

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
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Schedule No. MO-TO-1
Monterey County District Tariff Area, Toro Service Area
GENERAL METERED SERVICE

Sheet 2

SPECIAL CONDITIONS

General Items:

1. Any customer paying for service at a premise where a Residential Fire Protection Service (RFPS) is required/requested to be installed by local fire and building codes shall be allowed to have their monthly service charge modified in accordance with the monthly costs for RFPS service charges. Provided, however, that the RFPS rate has been requested by the customer and verified by the Company that the smaller size of meter would be large enough to provide adequate service for the property in absence of the additional demand necessary to supply water to the sprinkler system. The RFPS will not be considered a fire service by the Company, but as an oversized general metered service. As such the rules and conditions of service for general metered service shall apply.
2. Qualifying low-income customers can receive a discount on their bill. Customers must apply with the Company for acceptance into the low-income program. For additional details, please see Tariff Schedule CA-LIRA.

Fees and Surcharges:

3. All bills are subject to the reimbursement fee set forth in Schedule No. UF.
4. Per Advice Letter 1072-B, a surcharge of \$0.0245 per 100 gallons will be applied to each bill to fund California American Water conservation efforts. The surcharge will remain in effect until otherwise directed by the Commission. This surcharge is applicable to customers in the Monterey main, Bishop, Hidden Hills, Ryan Ranch, Ralph Lane, Chualar, Ambler, and Toro areas.
5. Per Advice Letter 1226, the under-collected balance in the Toro Consolidated Expense Balancing Account will be recovered through a quantity based surcharge of \$0.0218 per 100 gallons over 12 months effective March 21, 2019. The total amount will be recovered from all classes of customers. (C)
(C)
(C)
6. Per Advice Letter 1151-A, a surcharge of \$1.21 per hundred gallons for the Low-Income Ratepayer Assistance Program ("LIRAP") Balancing Account will be collected from all non-low income water and wastewater customers and will remain in effect until updated as part of Cal-Am's GRC for the 2018 test year.
7. Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA) Surcharge.
 - a. A surcharge is included in each bill to recover the net under-collection in the Water Revenue Adjustment Mechanism (WRAM) and Modified Cost Balancing Account (MCBA). For the period ending December 31, 2017, the net under-collection totals \$176,361 including interest. The surcharge is \$0.1227 per 100 gallons and will remain effective for 27 months beginning March 31, 2018.

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(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
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			Resolution	_____

MONTEREY COUNTY DISTRICT SERVICE LIST
CALIFORNIA-AMERICAN WATER COMPANY
ADVICE LETTER 1226

BY MAIL:

Joe Lucido
25417 Boots Road
Monterey, CA 93940

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Salinas, CA 93901

Yazdan Emrani, P.E.
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Monterey County DPW
168 W. Alisal Street, 2nd floor
Salinas, CA 93901-2680

Ann Camel
City Clerk
City of Salinas
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Salinas, CA 93901

Karen Crouch
City Clerk,
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San Francisco, CA 94111

Los Angeles Docket Office
California Public Utilities Commission
320 West 4th Street, Suite 500
Los Angeles, CA 90013

Monterey Regional Water Pollution
Control Agency (MRWPCA)
5 Harris Court Road. Bldg D.
Monterey, CA 93940

City of Pacific Grove
c/o Community Development
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Attention: Sarah Hardgrave
300 Forest Ave., 2nd floor

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MONTEREY COUNTY DISTRICT SERVICE LIST
CALIFORNIA-AMERICAN WATER COMPANY
ADVICE LETTER 1226

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Mike Niccum
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Pebble Beach Community Svcs. District
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