

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 3, 2026

Agenda ID: 24053
RESOLUTION W-5314

TO: PARTIES TO DEL ORO WATER COMPANY AL 551

Service List(s): Advice Letter (AL) 551 Service List

This is Draft Resolution W-5314 of the Water Division. This Draft Resolution will appear on the agenda at the next Commission meeting to be held April 9, 2026, which is at least 30 days after the date of this letter. The Commission may vote on this Resolution at that time, or it may postpone a vote until a later meeting. To confirm when the item will be heard, please see the Business Meeting agenda, which is posted on the Commission's website 10 days before each Business Meeting. When the Commission votes on a Draft Resolution, it may adopt all or part of it as written, amend, modify, or set it aside and prepare a different Resolution. Only when the Commission acts does the Resolution become binding on the parties.

Any member of the public may serve comments on the Draft Resolution as provided in Public Utilities Code § 311(g) and Rule 14.5 of the Commission's Rules of Practice and Procedure (Rules).

Comments along with a certificate of service (COS) shall be sent via email to: water.division@cpuc.ca.gov by March 25, 2026 at 5:00 PM.

Those submitting comments on the Draft Resolution must serve their comments on the entire service list the Draft Resolution was served to on the same date that the comments are submitted to the Water Division.

Comments shall focus on factual, legal, or technical errors in the proposed Draft Resolution. Comments that merely reargue positions taken in the advice letter or protests will be accorded no weight and are not to be submitted. Comments should list the recommended changes to the Draft Resolution.

Sincerely,

/s/ TERENCE SHIA

Terence Shia

Director

Water Division

California Public Utilities Commission

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

Agenda ID # 24053
RESOLUTION W-5314
April 9, 2026

RESOLUTION**Resolution W-5314 Del Oro Water Company State Revolving Fund Surcharge and a Rate Base Offset for the River Island District.**

PROPOSED OUTCOME:

- Grants authority to Del Oro Water Company (Del Oro) to decrease the existing State Revolving Fund (SRF) Surcharge that finances the Water Treatment Plant Project (Project) in Del Oro's River Island District (River Island) from an adjusted loan amount of \$9,081,826 to \$4,891,522.
- Grants authority to Del Oro to increase River Island's Revenue Requirement by \$98,686, or 12.9%, through a rate base offset recovering \$673,055 in Project costs not covered by the SRF Surcharge.

SAFETY CONSIDERATIONS:

- The Project addresses high levels of uranium and nitrate in the groundwater for River Island District.

ESTIMATED COST:

- The SRF Surcharge will decrease by \$32.67, or 41.8%, from \$78.18 to \$45.51 per month for customers with a 1-inch meter.
- The base rates for a 1-inch customer using an average of 26 Hundred Cubic Feet (CCF) will increase by \$22.64, or 12.9%, from \$175.80 to \$198.44 per month.

By Advice Letter 551, filed on August 22, 2025

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SUMMARY

This Resolution approves Del Oro Water Company's (Del Oro) Advice Letter (AL) 551 and grants authority for Del Oro in its River Island District (River Island) to:

- 1) Decrease the existing State Revolving Fund (SRF) Surcharge. The new SRF Surcharge reflects the decrease of the SRF Loan from \$9,081,826 to \$4,891,52.
- 2) Increase River Island's Revenue Requirement by \$98,696, or 12.9%, through a rate base offset to recover \$673,055 in costs not covered by the SRF Surcharge.

The rate base offset impacts both Territory 1 (RID 1) and Territory 2 (RID 2) of River Island, whereas the SRF Surcharge is only applied to RID 1.

BACKGROUND

Del Oro is a Class B multi-district water utility providing domestic water service to approximately 6,774 customers and is comprised of 20 districts spread across California. Del Oro's main office is headquartered in the City of Chico.

River Island is located near the town of Springville in Tulare County and is comprised of two separate service territories: River Island District (RID) 1 and RID 2. They are approximately one mile apart and are not interconnected. Each has its own source of water supply and distribution system. RID 1 has 389 customers and RID 2 has 27 customers. While the two territories are physically separate, they are under a single River Island tariff schedule and share the same base rates.

Water Treatment Plant Project

When Del Oro acquired River Island in 2008,¹ the RID 1 system was dealing with water supply and water quality issues. RID 1 relied solely on groundwater and the supply wells were insufficient to the demands and contained high levels of nitrate and uranium. From the time of acquisition to 2018, the State Water Resources Control Board (SWRCB) had issued four compliance orders² to the RID 1 system.

To address supply capacity and contamination, Del Oro proposed the Water Treatment Plant Project (Project) that would use the Pleasant Valley Canal (PVC) as the new water supply

¹ Decision (D.) 08-07-034

² Resolution (Res.) W-5245, pg. 4

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source. The project consisted of a surface water treatment plant and conveyance system to treat the water from PVC and deliver it to the RID 1 system.

SRF Loan

On June 21, 2018, by Resolution (Res.) W-5168, the Commission authorized Del Oro to enter into a Funding Agreement with the SWRCB to borrow the amount of \$5,189,176, which was the total cost of the Project at that time, and implement a surcharge to RID 1 customers only to amortize the loan. The original SRF Loan of \$5,189,176 carried an interest rate of 1.70% and a term of 20 years. The original proposed surcharge was \$61.09 per month for a 1-inch meter customer.

The original loan and surcharge were never implemented as the SWRCB did not execute the Funding Agreement until September 2019. The executed Funding Agreement established the eligible work start date of June 1, 2016, and eligible construction start date of January 5, 2021. The SWRCB also required Del Oro to redesign certain parts of the Project.³ This delay and redesign requirement led to the Project cost increasing by \$3,892,650. The new total cost of the Project became \$9,081,826.

In April 2020, Del Oro began receiving proceeds from the SRF Loan, and construction of the Project began in September 2021.

On November 18, 2021, by Res. W-5245, the Commission authorized Del Oro to borrow an additional \$3,892,650 to cover the Project cost increase and implement a new surcharge to RID 1 customers only. The terms of the SRF Loan, now totaling the amount of \$9,081,826, was changed to 30 years at an interest rate of 1.80%. The new surcharge was increased to \$78.18 per month for a 1-inch meter customer and was implemented in March 2022.

On November 29, 2022, the SWRCB amended the Funding Agreement, reducing the loan to the original amount of \$5,189,176 while maintaining the interest rate of 1.80% over 30 years and issued a grant for the additional cost of \$3,892,650.⁴ The Amended Funding Agreement kept the eligible work and construction start dates and established a new construction completion date and a final disbursement request date. Below are the key dates for the Project from the Amended Funding Agreement:

- a) Eligible work start date: June 1, 2016
- b) Eligible construction start date: January 5, 2021
- c) Construction completion date: September 30, 2023
- d) Final disbursement request date: March 31, 2024

³ Res. W-5245, pg. 11-12

⁴ Del Oro AL 551 Exhibit B: Amended Funding Agreement, Cover Page

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Construction of the Project was completed in September 2023 and began operation in July 2024. The Project was commissioned and finalized in October 2024.

After completion of the Project, the final loan amount was adjusted to \$4,891,522⁵ with the same loan terms and the grant amount remained at \$3,892,650.

By AL 551, submitted on August 22, 2025, Del Oro requests Commission authority pursuant to General Order (GO) 96-B Water Industry Rule 7.3.3 and Standard Practice U-27-W for River Island to:

- 1) Decrease the current monthly SRF Surcharge to reflect the decrease in the SRF Loan; and,
- 2) Increase base rates through a rate base offset for Project costs not covered by the SRF Loan.

NOTICE AND PROTESTS

Pursuant to GO 96-B Water Industry Rule 4.1, Del Oro served AL 551-W on its service list on August 22, 2025, the same day AL 551 was filed to the Commission.

Twenty-four (24) protests of AL 551 were received from Del Oro's customers. One of the main concerns was regarding the timing of the SRF Surcharge. The protests stated that Del Oro was not urgent enough in requesting a surcharge reduction and that the surcharge was implemented earlier than stipulated. Another main concern was the amount of the rate increase from the rate base offset that allows Del Oro to recover costs not covered by the SRF Loan. Concerns were also raised over proper noticing and transparency of the advice letter and current water quality issues.

On September 5, 2025, Del Oro provided a response to the protests. Del Oro cited Ordering Paragraph No. 4 of Res. W-5245 that authorized Del Oro to establish the SRF Surcharge 6 months after construction commences. Construction began in September 2021, and the surcharge was implemented in March 2022. Del Oro explained that all surcharge monies collected have been deposited into a State controlled fiscal account in compliance with the Financing Agreement and Del Oro has no access to the funds. Del Oro provided more details of the costs that were not covered in the SRF Loan and its rate impact and extended the response deadline to give customers more time to review. Del Oro assured customers that the water quality of River Island complies with all health and safety regulations and is safe to drink.

DISCUSSION

⁵ Del Oro AL 551 Exhibit C: Reduced SRF Surcharge, pg 1-4

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A. SRF Surcharge Decrease

The current SRF Surcharge amortized the loan amount of \$9,081,826 which required Del Oro to submit annual payments to the SWRCB totaling \$393,113. With the final loan amount lowered to \$4,891,522, the annual payment decreased to \$213,652.⁶ A comparison between the current and new SRF Surcharges is shown in the following table.

Table 1
Monthly SRF Surcharge Comparison

<u>Meter Size</u>	<u>Current</u>	<u>New</u>
1-inch	\$78.18	\$45.51
1 1/2-inch	\$156.37	\$91.02
2-inch	\$250.19	\$145.64
3-inch	\$469.11	\$273.07
4-inch	\$781.85	\$455.12
6-inch	\$1,563.69	\$910.24

The SRF Surcharge is only applied to RID 1 customers. The SRF Surcharge for a 1-inch metered customer in RID 1 will decrease by \$32.67, or 41.8%, from \$78.18 to \$45.51.

Del Oro should be authorized to implement the new SRF Surcharge to reflect the decrease in the loan amount and annual payments.

As the current SRF Surcharge was implemented since March 2022, Del Oro has accumulated excess funds in its SRF Surcharge fiscal account.⁷ Del Oro submitted a formal request to the SWRCB seeking approval to apply the excess funds to reduce the remaining SRF Loan balance. When the SWRCB determines and finalizes the appropriate course of action, Del Oro should notify Water Division and seek Commission authorization to further reduce the SRF Surcharge by applying the excess funds.

B. Rate Base Offset

The Amended Funding Agreement established the period of June 1, 2016 to March 31, 2024 for costs of the Project to be reimbursable by the SRF Loan and Grant. Any costs outside this period would not qualify for reimbursement.

⁶ The final payment date for the annual payment will be July 1, 2053.

⁷ As of June 2025, the excess fund balance was \$788,883.

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Del Oro is requesting a rate base offset to recover \$673,055 in capital costs incurred for the Project during the period of time not covered by the SRF Loan and Grant. The rate base offset will result in a revenue increase of \$98,686 or 12.9% for River Island.

Table 2
Rate Base Offset Revenue Requirement Calculation⁸

A) Total Capital Cost	\$673,055
B) Depreciation Expense	\$22,211
C) Capital minus Depreciation (A - B)	\$650,844
D) Rate Base Increase (average of A & C)	\$661,950
E) Current Authorized Rate of Return	9.33%
F) Revenue for Rate Base Increase (D * E)	\$61,760
G) Income Tax Expense Gross Up	\$14,715
Revenue Requirement Increase (B + F + G)	\$98,686

While construction of the Project began in September 2021, the Project design and planning began in 2008. However, the SWRCB set the start date of the eligibility period to match when Del Oro's SRF Funding application was processed in June 2016. Del Oro requested the eligibility period to include costs incurred starting in 2008. The request was denied by the SWRCB.

The Project was not completed and finalized until October 2024 and the last cost incurred for the Project was the final change order paid in July 2025. As is the case for Del Oro with the Project, a utility may not have control over the timing and completion of a large multimillion dollar infrastructure project as many parties are involved, and various circumstances may arise.

From 2008 to the end of 2010, Del Oro incurred a total of \$87,620 in engineering costs for the Project. These costs were paid by Del Oro and treated as an expense. Del Oro does not propose to include this expense in the rate base offset request.

Del Oro is requesting to recover in rate base the cost of \$673,055 incurred from 2011 to end of May 2016 and after the Project reimbursable deadline of March 31, 2024.

Table 3
Rate Base Offset Cost Breakdown

Costs from 2011 to May 2016	
Engineering	\$461,641
Environmental/CEQA	\$46,220

⁸ Del Oro AL 551 Exhibit E: Rate Base Offset Calculations

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Survey/Soil Report	<u>\$55,546</u>
Subtotal	\$563,407
Costs after March 2024	
Installations & Materials	\$38,028
Change Orders	<u>\$71,620</u>
Subtotal	\$109,648
Total	\$673,055

These costs were necessary in designing the Project, obtaining the proper permits, and ensuring the Project is fully compliant and operational.

As such, Del Oro should be authorized to increase River Island’s Rate Base and as a result River Island’s Revenue Requirement. Del Oro demonstrated efforts to have the SWRCB include costs prior to the start of construction as part of the SRF Loan and Grant. Costs incurred after the eligibility period deadline were beyond the control of Del Oro.

C. Rate Increase from Rate Base Offset

With the rate base offset increasing River Island’s Revenue Requirement, the base rates will increase as shown in the following table:

**Table 4
River Island Monthly Base Rates**

<u>Residential</u>	<u>Present</u>	<u>Proposed</u>
Quantity Rates		
Up to 10 CCF	\$3.200	\$3.612
Over 10 CCF	\$4.300	\$4.854
Service Charge		
1-inch Meter	\$75.00	\$84.66
1 1/2-inch Meter	\$154.59	\$174.50
2-inch Meter	\$247.35	\$279.21
3-inch Meter	\$463.77	\$523.50
4-inch Meter	\$772.96	\$872.52
6-inch Meter	\$1,545.91	\$1,745.02
<u>Irrigation</u>	<u>Present</u>	<u>Proposed</u>
Quantity Rates		
Up to 2.5 CCF	\$2.700	\$3.048
Over 2.5 CCF	\$4.300	\$4.854

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The base rates for a 1-inch customer with an average usage of 26 CCF per month will increase by \$22.64, or 12.9%, from \$175.80 to \$198.44 per month. The rate increase applies to both RID 1 and RID 2 customers. The revised rate schedules incorporating the proposed rate adjustments are attached to AL 551.

D. Affordability of Proposed Rate Adjustments

For RID 1 customers with 1-inch meters and an average water usage of 26 CCF per month, applying both the SRF Surcharge decrease, and rate base offset results in an overall monthly bill decrease of \$10.03 or -3.9% from \$253.98 to \$243.95. RID 2 customers are only impacted by the rate base offset as the SRF Surcharge does not apply to them. The average monthly bill for a RID 2 customer with a 1-inch meter using 26 CCF will increase by \$22.64 or 12.9% from \$175.80 to \$198.44 per month.

The 2023 Median Household Income (MHI) for Tulare County is \$69,489.⁹ The total average annual bill with the proposed rates will be 4.4% of MHI for RID 1 customers and 3.6% of MHI for RID 2 customers.

Commission Decision (D.) 20-07-032 adopted in Rulemaking (R.) 18-07-006,¹⁰ defines affordability as the degree to which a representative household can pay for an essential utility service, given its socioeconomic status. D. 20-07-032 also adopts three metrics and supporting methodologies to be used for assessing the affordability of essential electricity, gas, water, and communications utility services in California. The three adopted metrics include: 1) the hours of minimum wage (HM) required to pay for essential utility services, 2) the socioeconomic vulnerability index (SEVI) of various communities in California, and 3) the ratio of essential utility service charges to non-disposable household income - known as the affordability ratio (AR). However, in the case of Del Oro and its River Island customers, there is no data available to compute HM and AR, and the SEVI is also no longer a metric that is being used.

The Water Division continues to adhere to the Commission's cost-of-service regulatory principles in developing rates for its jurisdictional utilities, and the proposed rates are at the minimum required to satisfy Del Oro's operational capabilities and the requirements of the SWRCB to provide safe drinking water to the River Island customers.

ENVIRONMENTAL AND SOCIAL JUSTICE

⁹ Obtained from the US Census Bureau.

¹⁰ Decision adopting metrics and methodologies for assessing the relative affordability of utility service in Rulemaking 18-07-006

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In February 2019, the Commission adopted an Environmental and Social Justice Action Plan (ESJ Action Plan) to serve as a roadmap to expand public inclusion in Commission decision-making processes to targeted communities across California. The ESJ Action Plan establishes a series of goals related to health and safety, consumer protection, program benefits, and enforcement in all the sectors the Commission regulates. On April 7, 2022, the Commission adopted Version 2.0 of the ESJ Action Plan to guide its decisions and determine that its broad regulatory authority continues to advance equity throughout the state. With this Resolution, the Commission addresses Goal #1 of the ESJ Action Plan, “Consistently integrate equity and access considerations throughout Commission regulatory activities,” and Goal #3: “Strive to improve access to high-quality water, communications, and transportation services for ESJ communities.”

The California Communities Environmental Health Screening Tool, Version 4 (CalEnviroScreen 4.0) provided by the California Office of Environmental Health Hazard Assessment (OEHHA), identifies disadvantaged communities (DAC) by collecting multiple metrics and outputting a single value at the census tract scale. CalEnviroScreen 4.0 ranks Del Oro’s River Island in the 46th percentile of the highest scoring census tracts statewide while the census tract also falls into the 100th percentile for Drinking Water and 50th percentile for Groundwater Threats. Accordingly, the River Island service area is not identified as a DAC. Given the Water Division’s review of these current definitions and considerations, the proposed rate adjustments remain the least expensive method to improve the existing water service conditions within River Island’s service area.

COMPLIANCE

As discussed above, this Resolution allows Del Oro to continue addressing compliance issues with the water supply and quality in River Island.

On October 17, 2025, the SWRCB issued a citation and compliance order¹¹ to Del Oro’s River Island regarding Del Oro’s ability to provide safe drinking water when the PVC is shutdown each year from March 19 to April 12 for scheduled maintenance. Del Oro provided a response and action plan to the SWRCB on November 21, 2025. This compliance matter is currently ongoing at the time of issuance of this Resolution.

Del Oro has been filing annual reports as required.

Pursuant to Public Utilities Code section 433(a), public utilities are required to pay an annual Public Utilities Reimbursement Fee (user fee) to the Commission. Water Division confirmed with the Commission’s Fiscal Office that Del Oro is current with its user fee payments.

¹¹ Citation and Compliance Order No. 04_12_25J_044

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UTILITY SAFETY

Safety consideration for water utilities encompasses several factors such as water quality, system design, operation and maintenance, and service. One of the highest safety priorities for the Commission is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. As discussed in this Resolution, the Project improves River Island's water system by increasing water supply and improving water quality.

COMMENTS

Public Utilities Code section 311(g)(1) provides that this Resolution must be served on all parties and subject to at least 30 days public review. Any comments are due within 20 days of the date of its mailing and publication on the Commission's website and in accordance with any instructions accompanying the notice.

FINDINGS AND CONCLUSIONS

1. Del Oro Water Company (Del Oro) is a Class B investor-owned water utility subject to the jurisdiction of this Commission.
2. Del Oro's River Island District (River Island) is comprised of two separate service territories: Territory 1 (RID 1) and Territory 2 (RID 2).
3. When acquired by Del Oro in 2008, the RID 1 system experienced insufficient water supply and high levels of nitrate and uranium.
4. In response, Del Oro began designing and planning in 2008 the Water Treatment Plant Project (Project) to address water supply and quality issues in RID 1.
5. On June 21, 2018, by Resolution (Res.) W-5168, the Commission authorized Del Oro to enter into a Funding Agreement with the State Water Resources Control Board (SWRCB) to receive a State Revolving Fund (SRF) Loan to finance the Project which had a total cost of \$5,189,176.
6. Due to delays and redesign requirements by the SWRCB, the Funding Agreement was not executed until September 2019 and increased the cost of the Project by \$3,892,650 for a new total of \$9,081,826.
7. Construction of the Project began in September 2021.

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8. On November 18, 2021, by Res. W-5245, the Commission authorized Del Oro to borrow an additional \$3,892,650 to cover the increase of the Project. The total SRF Loan was \$9,081,826 for a term of 30 years at an interest rate of 1.80%.
9. The resulting surcharge of \$78.18 per month for a 1-inch meter customer was implemented in March 2022 and applied to RID 1 customers only.
10. On November 29, 2022, the SWRCB amended the Funding Agreement. The SRF Loan was reduced to the original amount of \$5,189,176 while maintaining the interest rate of 1.80% over 30 years. The additional cost of \$3,892,650 was converted into a grant.
11. The Amended Funding Agreement established June 1, 2016 to March 31, 2024 as the eligibility period for reimbursement of Project costs.
12. The Project was fully completed in October 2024, and the final SRF Loan amount was lowered to \$4,891,522 with the same terms. The grant of \$3,892,650 remained.
13. From 2011 to May 2016 and after March 2024, Del Oro incurred Project costs totaling \$673,055 that did not qualify for SRF Loan reimbursement.
14. The costs of \$673,055 were necessary for the planning and completion of the Project.
15. By Advice Letter (AL) 551, Del Oro requests to decrease the SRF Surcharge to reflect the decrease in the SRF Loan from \$9,081,826 to \$4,891,522 and increase base rates to recover Project costs of \$673,055 not covered by the SRF Loan.
16. There were twenty-four (24) protests received for AL 551 that expressed concerns about Del Oro's requests, and Del Oro provided a response to the protests in a timely manner.
17. The SRF Surcharge will decrease from \$78.18 to \$45.51 per month for a 1-inch metered customer.
18. Del Oro should be authorized to decrease the SRF Surcharge to reflect the decrease of the SRF Loan.
19. Del Oro has accumulated excess funds in its SRF Surcharge fiscal account and is requesting SWRCB approval to apply the excess funds to reduce the remaining SRF Loan balance.

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20. Del Oro should notify Water Division when the SWRCB determines the appropriate course of action and seek Commission authorization to further reduce the SRF Surcharge.
21. The rate base offset of \$673,055 will increase River Island's annual revenue requirement by \$98,686, or 12.9%.
22. Monthly base rates for a 1-inch customer with an average usage of 26 CCF will increase by \$22.65, or 12.9%, from \$175.80 to \$198.44.
23. The rate base offset should be authorized as Del Oro demonstrated efforts to have the SWRCB cover costs prior to the eligibility period and costs after the eligibility period were beyond the control of Del Oro.
24. The SRF Surcharge only applies to RID 1 customers, who would see an overall monthly bill decrease of \$8.58 or -3.2% from \$265.18 to \$256.60 when applying both the SRF Surcharge decrease and rate base offset increase.
25. Del Oro should be authorized to file a supplement to AL 551 to implement the revised rate schedules attached to AL 551 effective the date of filing of the supplement.

THEREFORE, IT IS ORDERED THAT:

1. Del Oro Water Company is authorized to decrease the existing State Revolving Fund Surcharge in its River Island District from an adjusted loan amount of \$9,081,826 to \$4,891,522.
2. Del Oro Water Company is authorized to incorporate \$673,055 in additional capital costs into River Island District's rate base, resulting in an increased annual revenue requirement of \$98,686.
3. Del Oro Water Company shall submit within ten days of the effective date of this Resolution a supplemental Advice Letter 551-A to implement the revised rate schedules

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attached to Advice Letter 551. The effective date of the revised rate schedules shall be the date of the supplemental filing.

4. Del Oro Water Company shall notify Water Division within ten days of when the State Water Resources Control Board determines the appropriate course of action for applying the excess funds from the prior collection of the State Revolving Fund Surcharge.

This resolution is effective today.

Commissioner Signature blocks to be added
upon adoption of the resolution

The foregoing resolution was duly introduced, passed and adopted at a conference of the Public Utilities Commission of the State of California held on April 9, 2026; the following Commissioners voting favorably thereon:

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CERTIFICATE OF SERVICE

I certify that I have, by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5212 on all parties in these filings or their attorneys as shown on the attached lists.

Dated March 3, 2026, at San Francisco, California.

LEVI GOLDMAN

Levi Goldman

Parties should notify the Water Division, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

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DEL ORO WATER COMPANY ADVICE LETTER NO. 551 SERVICE LIST

Public Advocates Office
PublicAdvocatesOffice@cpuc.ca.gov

Richard Rauschmeier
Richard.Rauschmeier@cpuc.ca.gov

Adam Forbes
State Water Resources Control Board
Division of Drinking Water – Visalia District
Adam.Forbes@waterboards.ca.gov

Dennis Townsend
Tulare County Board of Supervisors
Tulare County Administrator
dtownsend@co.tulare.ca.us

Springville Public Utility District (SPUD)
P.O. Box 434
Springville, CA 93265
Spud@springvillewireless.com