

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2009-0007-EXEC

In the Matter of the Petition for Reconsideration of the
**NORTHERN CALIFORNIA WATER ASSOCIATION,
CENTRAL VALLEY PROJECT WATER ASSOCIATION,
AND INDIVIDUAL PETITIONERS**
Regarding Annual Water Right Fee Determinations

ORDER DENYING RECONSIDERATION

BY THE EXECUTIVE DIRECTOR¹

1.0 INTRODUCTION

The Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA) and other persons and entities, collectively referred to herein as "Petitioners,"² petition the State Water Resources Control Board (State Water Board or Board) for reconsideration and a refund of Fiscal Year (FY) 2008-2009 water right fees assessed by the State Board of Equalization (BOE) on November 10, 2008. Petitioners incorporate the arguments set forth in their previous petitions challenging the imposition of annual water right fees for FY 2006-2007 and 2007-2008. In general, through the incorporation of their previously made arguments, Petitioners allege that the State Water Board's decision to impose the water right fees constitutes an abuse of discretion, is not supported by substantial evidence, and is illegal. The State Water Board finds that its decision to impose the fees was appropriate and proper and denies Petitioners' request for reconsideration.

¹ State Water Board Resolution No. 2002-0104 delegates to the Executive Director the authority to conduct and supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the Board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2002-0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

² The term "Petitioners" is used for ease of reference and does not confer the legal status of petitioner on NCWA, CVPWA, or other persons or entities.

2.0 STATUS OF LITIGATION

The State Water Board must consider the petition for reconsideration at a time when the statute authorizing water right fees and the basic structure of the implementing regulations are being challenged in pending litigation. Each year since 2003, NCWA, CVPWA and the California Farm Bureau Federation (Farm Bureau) have filed suit against the State Water Board and BOE, alleging, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA, CVPWA, and Farm Bureau actions over the FY 2003-2004 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated case. In 2005 the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety, and NCWA, CVPWA, and the Farm Bureau appealed. On January 17, 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. All parties petitioned the California Supreme Court for review, and the Court granted review on April 11, 2007. The case is still pending before the Court.

3.0 GROUND FOR RECONSIDERATION

According to the State Water Board's regulations governing reconsideration of fees, only a fee payer may petition for reconsideration of the Board's determination that the fee payer is required to pay a fee, or the Board's determination regarding the amount of the fee. (Cal. Code Regs., tit. 23, § 1077.)³ A fee payer may petition for reconsideration on any of the following grounds: (1) irregularity in the proceeding, or any ruling, or abuse of discretion, by which the fee payer was prevented from having a fair hearing; (2) the fee determination is not supported by substantial evidence; (3) there is relevant evidence that, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (§§ 768, 1077.) Pursuant to Water Code section 1537, subdivision (b)(4), the State Water Board's adoption of the regulations may not be the subject of a petition for reconsideration. When a State Water Board decision or order applies those regulations, a petition for reconsideration may include a challenge to the regulations as they have been applied in the decision or order.

A petition for reconsideration of a fee assessment must include certain information, including the name and address of the petitioner, the specific Board action of which the petitioner requests

³ All further regulatory references are to the State Water Board's regulations located in title 23 of the California Code of Regulations unless otherwise indicated.

reconsideration, the reason the action was inappropriate or improper, the reason why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated, and the specific action that the petitioner requests. (§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include either a copy of the notice of assessment or certain information. (§ 1077, subd. (a).) Section 769, subdivision (c) of the regulations further provides that a petition for reconsideration shall be accompanied by a statement of points and authorities in support of the legal issues raised in the petition.

If the subject of the petition relates to an assessment of a fee by BOE, the State Water Board's decision regarding the assessment is deemed adopted on the date of assessment by BOE. (§ 1077, subd. (b).) A petition is timely filed only if the State Water Board receives it within 30 days of the date the assessment is issued. (*Ibid.*) The deadline for filing a petition for reconsideration of the November 10, 2008 assessment was December 10, 2008. (*Ibid.*) NCWA and CVPWA timely filed a petition for reconsideration and an addendum to the petition.

The State Water Board may refuse to reconsider a decision or order if the petition for reconsideration fails to raise substantial issues related to the causes for reconsideration set forth in section 768 of the Board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the Board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)

4.0 LEGAL AND FACTUAL BACKGROUND

The State Water Board's Division of Water Rights (Division) is the entity primarily responsible for administering the State's water right program. The primary source of funding for the water right program is regulatory fees deposited in the Water Rights Fund in the State treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board reviews the fee schedule each fiscal year and, as necessary, revises the schedule so that the fees will generate revenues consistent with the amount set forth in the annual Budget Act. (*Id.*, § 1525, subd. (d)(3).) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

In FY 2008-2009, the Budget Act appropriates \$11.377 million to the State Water Board for regulatory activities included in the Board's water right program. Most of this funding – a total of \$7.382 million – is appropriated from the Water Rights Fund.⁴ In addition to the amounts appropriated to the State Water Board, the Budget Act appropriates \$420,000 from the Water Rights Fund to BOE for its water right fee collection efforts and appropriates \$35,000 from the Water Rights Fund to the California Environmental Protection Agency for support functions that the agency provides for the State Water Board's water right program. (Stats. 2008, ch. 268, as amended by Stats. 2008, ch. 269.)⁵

In accordance with the Water Code, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriation made from the Water Rights Fund in the annual Budget Act, taking into account money in the fund from other sources.⁶ The State Water Board has determined the current annual permit and license fee schedule for FY 2007-2008 will continue to generate sufficient revenues to support the water right program activities for FY 2008-2009.⁷ Accordingly, it did not revise the regulations applicable to annual permits and licenses this year and the annual permit and license fee schedule for this fiscal year is identical to the fee schedule for FY 2007-2008.⁸

⁴ In addition to appropriations from the Water Rights Fund, the State Water Board's budget for the water right program includes \$3.558 million in general funds, \$289,000 in tobacco tax funds, and \$148,000 in federal trust funds. The calculations used to determine water right fees do not include appropriations from funds other than the Water Rights Fund, and do not include appropriations from the Water Rights Fund that are attributable to transfers from other funds.

⁵ In addition to making appropriations that are specific as to the particular fund and agency involved, the Budget Act includes appropriations that are allocated by the Department of Finance. The Budget Act also includes generally applicable sections that provide for adjustments of appropriations by the Department of Finance.

⁶ Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)), penalties collected for water right violations (*id.*, § 1551, subd. (b)), and money transferred from other funds.

⁷ As explained in the Memorandum to File dated October 6, 2008 from Victoria A. Whitney, Chief, Division of Water Rights, as of June 30, 2008 the Water Rights Fund had collected \$10.1 million in revenues from water right and water quality certification fees associated with water supply actions. The Division ultimately anticipates total fee revenues of \$5.91 million for FY 2008-2009.

⁸ The State Water Board, however, revised other portions of the fee schedule for FY 2008-2009, which are not the subject of this petition for reconsideration. By Resolution No. 2008-0074, the State Water Board increased water quality certification fees, increased the upper limit on certain filing fees, and decreased fees for most temporary permits filed under Water Code section 1425. Fees for most fee payers, however, remained unchanged from the previous fiscal year.

5.0 FEE DETERMINATIONS COVERED BY THE PETITION

The State Water Board's review in this order is limited to annual fee assessments issued on November 10, 2008. According to their petition, Petitioners are NCWA, CVPWA, persons identified in the caption of the petition, identified in Exhibit A of the petition, or fee payers referencing the petition.⁹ NCWA and CVPWA are not fee payers and cannot be considered petitioners in this order. (§ 1077.) The State Water Board will consider the persons identified in the caption or Exhibit A of the NCWA-CVPWA petition and the persons filing separate letters of reference to be petitioners under the NCWA-CVPWA petition if they otherwise meet the requirements for a petition for reconsideration. Attachment 1 identifies the persons who were assessed an annual water right fee, have met the regulatory requirements for filing a petition for reconsideration, and are properly considered petitioners for purposes of this order.

6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THAT THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT

By incorporating arguments set forth in their previous petitions challenging the imposition of the annual water right fees, Petitioners raise a variety of challenges to the water right fees, including claims that (1) the administration of the water rights fees violates due process; (2) the fees constitute an unconstitutional tax; (3) the fees are unconstitutionally discriminatory; (4) the fees unlawfully seek to assess the federal government and its contractors; and (5) the fees are arbitrary and capricious, exceed the State Water Board's authority, and violate Government Code section 11010. NCWA and CVPWA have raised these issues in their petitions challenging annual fees every fiscal year since the emergency fee regulations were first adopted in 2003. The State Water Board has rejected Petitioners' legal arguments, most recently by Order WR 2008-0002-EXEC.

Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in their previous petitions challenging the annual water right fees.¹⁰ With respect to the issues that are incorporated in the petition now before the State Water Board, this order adopts and incorporates the reasoning of Order WR 2007-0007-EXEC and the orders incorporated by reference in that order.

⁹ The State Water Board has received separately filed letters referencing either the NCWA petition or Petitioners' counsel (Somach, Simmons & Dunn). Such letters must have been timely filed to be considered in this order.

¹⁰ Petitioners refer the State Water Board to the Court of Appeal's January 17, 2007 opinion. The appellate court's opinion, however, was superseded when the California Supreme Court granted review. The opinion is no longer considered published and may not be cited. (Cal. Rules of Court, Rule 8.1105 and Rule 8.1115.)

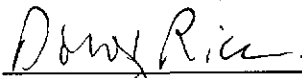
7.0 CONCLUSION

The State Water Board finds that its decision to impose water right fees was appropriate and proper. The petition for reconsideration is denied.

ORDER

IT IS HEREBY ORDERED THAT the petition for reconsideration is denied.

Dated: **FEB 05 2009**



Dorothy Rice
Executive Director

Attachment

**In the matter of the Petition for Reconsideration of the
Northern California Water Association, et al.**

Attachment 1: Petitioners for Reconsideration FY 08/09

Name	State Water Board ID
A & G MONTNA PROPERTIES L.P	A006348
A & G MONTNA PROPERTIES L.P	A031175
A & G MONTNA PROPERTIES L.P	A031176
A & G MONTNA PROPERTIES L.P.	A019083
A & G MONTNA PROPERTIES L.P.	A006582
A & G MONTNA PROPERTIES L.P.	A007989
A & G MONTNA PROPERTIES L.P.	A009515
ANDERSON-COTTONWOOD IRRIGATION DISTRICT	USBR1085
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1061
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1326
BANTA-CARBONA IRRIGATION DISTRICT	A001933
BANTA-CARBONA IRRIGATION DISTRICT	A005248
BANTA-CARBONA IRRIGATION DISTRICT	USBR1115
BELLA VISTA WATER DISTRICT	USBR1214
BROWNS VALLEY IRRIGATION DISTRICT	A008986
BROWNS VALLEY IRRIGATION DISTRICT	A013130
BROWNS VALLEY IRRIGATION DISTRICT	A013873
BROWNS VALLEY IRRIGATION DISTRICT	A023757
BROWNS VALLEY IRRIGATION DISTRICT	A027302
BYRON BETHANY IRRIGATION DISTRICT	USBR1180
CALAVERAS COUNTY WATER DISTRICT	A000077A
CALAVERAS COUNTY WATER DISTRICT	A005648D
CALAVERAS COUNTY WATER DISTRICT	A011792B
CALAVERAS COUNTY WATER DISTRICT	A012910
CALAVERAS COUNTY WATER DISTRICT	A012911
CALAVERAS COUNTY WATER DISTRICT	A012912
CALAVERAS COUNTY WATER DISTRICT	A012912A
CALAVERAS COUNTY WATER DISTRICT	A013091
CALAVERAS COUNTY WATER DISTRICT	A013092
CALAVERAS COUNTY WATER DISTRICT	A013093
CALAVERAS COUNTY WATER DISTRICT	A013093A
CALAVERAS COUNTY WATER DISTRICT	A018727
CALAVERAS COUNTY WATER DISTRICT	A019148
CALAVERAS COUNTY WATER DISTRICT	A019149
CALAVERAS COUNTY WATER DISTRICT	A022405
CALAVERAS COUNTY WATER DISTRICT	A025901
CALAVERAS COUNTY WATER DISTRICT	USBR1307
CENTERVILLE COMMUNITY SERVICES DISTRICT	USBR1091
CITY OF ROSEVILLE	USBR1094
CLEAR CREEK COMMUNITY SERVICES DISTRICT	USBR1130
COLUSA COUNTY WATER DISTRICT	USBR1082
CONTRA COSTA WATER DISTRICT	A005941
CONTRA COSTA WATER DISTRICT	A020245
CONTRA COSTA WATER DISTRICT	A025516A
CONTRA COSTA WATER DISTRICT	A025829
CONTRA COSTA WATER DISTRICT	A027893
CONTRA COSTA WATER DISTRICT	USBR1302
COUNTY OF SHASTA - CSA 2	A013737
COUNTY OF SHASTA - CSA 23	A023810
COUNTY OF SHASTA - CSA 3	A025427
COUNTY OF SHASTA - CSA 3	A031015
COUNTY OF SHASTA - CSA 6	A026671

Name	State Water Board ID
DAVIS WATER DISTRICT	USBR1149
DEL PUERTO WATER DISTRICT	USBR1233
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1300
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1301
DUNNIGAN WATER DISTRICT	USBR1103
EAGLE FIELD WATER DISTRICT	USBR1173
EAST BAY MUNICIPAL UTILITY DISTRICT	13156P001127
EAST BAY MUNICIPAL UTILITY DISTRICT	A000465
EAST BAY MUNICIPAL UTILITY DISTRICT	A002593
EAST BAY MUNICIPAL UTILITY DISTRICT	A004228
EAST BAY MUNICIPAL UTILITY DISTRICT	A004768
EAST BAY MUNICIPAL UTILITY DISTRICT	A005128
EAST BAY MUNICIPAL UTILITY DISTRICT	A006707
EAST BAY MUNICIPAL UTILITY DISTRICT	A013156
EAST BAY MUNICIPAL UTILITY DISTRICT	A015201
EAST BAY MUNICIPAL UTILITY DISTRICT	A018672
EAST BAY MUNICIPAL UTILITY DISTRICT	A025056
EAST BAY MUNICIPAL WATER DISTRICT	USBR1134
EL DORADO IRRIGATION DISTRICT	A000654
EL DORADO IRRIGATION DISTRICT	A001440
EL DORADO IRRIGATION DISTRICT	A001441
EL DORADO IRRIGATION DISTRICT	A001692
EL DORADO IRRIGATION DISTRICT	A002270
EL DORADO IRRIGATION DISTRICT	A005645A
EL DORADO IRRIGATION DISTRICT	A005645B
EL DORADO IRRIGATION DISTRICT	A006383
EL DORADO IRRIGATION DISTRICT	A007478
EL DORADO IRRIGATION DISTRICT	A011675
EL DORADO IRRIGATION DISTRICT	A015140
EL DORADO IRRIGATION DISTRICT	USBR1027
ELDORADO IRRIGATION DISTRICT	FERC184
FEATHER WATER DISTRICT	A014803
FEATHER WATER DISTRICT	USBR1324
GLIDE WATER DISTRICT	USBR1262
IMPERIAL IRRIGATION DISTRICT	A007482
IMPERIAL IRRIGATION DISTRICT	A007739
IMPERIAL IRRIGATION DISTRICT	A007740
IMPERIAL IRRIGATION DISTRICT	A007741
IMPERIAL IRRIGATION DISTRICT	A007742
IMPERIAL IRRIGATION DISTRICT	A007743
IMPERIAL IRRIGATION DISTRICT	A008534
JAMES IRRIGATION DISTRICT	USBR1155
KANAWHA WATER DISTRICT	USBR1126
KERN-TULARE WATER DISTRICT	USBR1220
LA GRANDE WATER DISTRICT	USBR1260
LA GRANDE WATER DISTRICT	USBR1339
LEAL FAMILY TRUST	A008830
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1193
MADERA IRRIGATION DISTRICT	A017311
MADERA IRRIGATION DISTRICT	USBR1106
MADERA IRRIGATION DISTRICT	USBR1298
MADERA IRRIGATION DISTRICT	USBR1299
MAXWELL IRRIGATION DISTRICT	A008631

Name	State Water Board ID
MAXWELL IRRIGATION DISTRICT	A011955
MAXWELL IRRIGATION DISTRICT	A011956
MAXWELL IRRIGATION DISTRICT	A011957
MAXWELL IRRIGATION DISTRICT	A011958
MAXWELL IRRIGATION DISTRICT	A013735
MAXWELL IRRIGATION DISTRICT	A013919
MAXWELL IRRIGATION DISTRICT	A014378
MAXWELL IRRIGATION DISTRICT	A030445
MAXWELL IRRIGATION DISTRICT	USBR1150
MERCY SPRINGS WATER DISTRICT	USBR1086
MERIDIAN FARMS WATER CO	A001074B
MERIDIAN FARMS WATER CO	A009737
MERIDIAN FARMS WATER COMPANY	USBR1211
MJM	A028685
NATOMAS CENTRAL MUTUAL WATER CO	A000534
NATOMAS CENTRAL MUTUAL WATER CO	A001056
NATOMAS CENTRAL MUTUAL WATER CO	A001203
NATOMAS CENTRAL MUTUAL WATER CO	A001413
NATOMAS CENTRAL MUTUAL WATER CO	A015572
NATOMAS CENTRAL MUTUAL WATER CO	A022309
NATOMAS CENTRAL MUTUAL WATER CO	A025727
NATOMAS CENTRAL MUTUAL WATER CO	USBR1227
ODYSSEUS FARMS PARTNERSHIP	USBR1218
PACHECO WATER DISTRICT	USBR1251
PACHECO WATER DISTRICT	USBR1252
PANOCHÉ WATER DISTRICT	USBR1181
PATTERSON IRRIGATION DISTRICT	USBR1098
PELGER MUTUAL WATER COMPANY	A001765A
PELGER MUTUAL WATER COMPANY	A012470B
PELGER MUTUAL WATER COMPANY	A030410
PELGER MUTUAL WATER COMPANY	USBR1053
PIXLEY IRRIGATION DISTRICT	USBR1194
PLACER COUNTY WATER AGENCY	A018084
PLACER COUNTY WATER AGENCY	A018085
PLACER COUNTY WATER AGENCY	A018086
PLACER COUNTY WATER AGENCY	A018087
PLACER COUNTY WATER AGENCY	A026637
PLACER COUNTY WATER AGENCY	A029721
PLACER COUNTY WATER AGENCY	FERC2079
PLACER COUNTY WATER AGENCY	USBR1133
PLEASANT GROVE-VERONA MUTUAL WATER	USBR1146
PRINCETON-CODORA-GLENN IRRIGATION	A000244
PRINCETON-CODORA-GLENN IRRIGATION	A000770
PRINCETON-CODORA-GLENN IRRIGATION	A017066
PRINCETON-CODORA-GLENN IRRIGATION	A030812
PRINCETON-CODORA-GLENN IRRIGATION	USBR1213
PROVIDENT IRRIGATION DISTRICT	A000462
PROVIDENT IRRIGATION DISTRICT	A000640
PROVIDENT IRRIGATION DISTRICT	A000892
PROVIDENT IRRIGATION DISTRICT	A001422
PROVIDENT IRRIGATION DISTRICT	A010595
PROVIDENT IRRIGATION DISTRICT	A013452

Name	State Water Board ID
PROVIDENT IRRIGATION DISTRICT	A030813
PROVIDENT IRRIGATION DISTRICT	USBR1217
RAG GULCH WATER DISTRICT	USBR1209
RECLAMATION DISTRICT NO. 1606	USBR1101
RECLAMATION DISTRICT #1004	A000027
RECLAMATION DISTRICT #1004	A023201
RECLAMATION DISTRICT #108	A000576
RECLAMATION DISTRICT #108	A000763
RECLAMATION DISTRICT #108	A001589
RECLAMATION DISTRICT #108	A011899
RECLAMATION DISTRICT NO. 1004	USBR1230
RECLAMATION DISTRICT NO. 108	USBR1224
RICHARD L JENNINGS	A000135
RICHARD L JENNINGS	A000486
RICHARD L JENNINGS	A010835
RICHARD L JENNINGS	A012903
RIVER GARDEN FARMS	USBR1225
RIVER GARDEN FARMS COMPANY	A000575
RIVER GARDEN FARMS COMPANY	A000577
RIVER GARDEN FARMS COMPANY	A011910
ROBERT L WALLACE	A023946
SACRAMENTO COUNTY WATER AGENCY	A030454
SACRAMENTO COUNTY WATER AGENCY	USBR1066
SACRAMENTO COUNTY WATER AGENCY	USBR1253
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012323
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012624
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A014963
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A020522
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A022110
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A026768
SACRAMENTO MUNICIPAL UTILITY DISTRICT	FERC2101
SACRAMENTO MUNICIPAL UTILITY DISTRICT	USBR1135
SAN BENITO COUNTY WATER DISTRICT	A002937
SAN BENITO COUNTY WATER DISTRICT	A008642
SAN BENITO COUNTY WATER DISTRICT	A017782
SAN BENITO COUNTY WATER DISTRICT	USBR1268
SAN JUAN WATER DISTRICT	A005830
SANTA CLARA VALLEY WATER DISTRICT	A005653
SANTA CLARA VALLEY WATER DISTRICT	A005654
SANTA CLARA VALLEY WATER DISTRICT	A007140
SANTA CLARA VALLEY WATER DISTRICT	A007141
SANTA CLARA VALLEY WATER DISTRICT	A007142
SANTA CLARA VALLEY WATER DISTRICT	A007143
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SANTA CLARA VALLEY WATER DISTRICT	A008387
SANTA CLARA VALLEY WATER DISTRICT	A008388
SANTA CLARA VALLEY WATER DISTRICT	A009455
SANTA CLARA VALLEY WATER DISTRICT	A011751
SANTA CLARA VALLEY WATER DISTRICT	A013016
SANTA CLARA VALLEY WATER DISTRICT	A013791
SANTA CLARA VALLEY WATER DISTRICT	A013886

Name	State Water Board ID
SANTA CLARA VALLEY WATER DISTRICT	A019679
SANTA CLARA VALLEY WATER DISTRICT	A021128
SANTA CLARA VALLEY WATER DISTRICT	A011010
SANTA CLARA VALLEY WATER DISTRICT	USBR1089
SANTA CLARA VALLEY WATER DISTRICT	USBR1261
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1107
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1108
SHASTA COUNTY WATER AGENCY	USBR1090
SILLER BROS., INC	A011058
SOLANO COUNTY WATER AGENCY	USBR1316
SOUTH SUTTER WATER DISTRICT	A010221
SOUTH SUTTER WATER DISTRICT	A014430
SOUTH SUTTER WATER DISTRICT	A014804
SOUTH SUTTER WATER DISTRICT	A022102
SOUTH SUTTER WATER DISTRICT	A023838
SOUTH SUTTER WATER DISTRICT	A026162
STEVINSON WATER DISTRICT	A001885
STEVINSON WATER DISTRICT	A005724
STEVINSON WATER DISTRICT	A006111
STEVINSON WATER DISTRICT	A007012
STOCKTON EAST WATER DISTRICT	USBR1247
STOCKTON EAST WATER DISTRICT	A006522
STOCKTON EAST WATER DISTRICT	A030602
STOCKTON EAST WATER DISTRICT	A030603A
STOCKTON EAST WATER DISTRICT	A030603B
STOCKTON EAST WATER DISTRICT	A031534
STOCKTON EAST WATER DISTRICT	A031535
STOCKTON EAST WATER DISTRICT	A031536
STOCKTON EAST WATER DISTRICT	A031537
STOCKTON EAST WATER DISTRICT	A031538
STOCKTON EAST WATER DISTRICT	A031539
STOCKTON EAST WATER DISTRICT	A031540
STOCKTON EAST WATER DISTRICT	A031541
STOCKTON EAST WATER DISTRICT	USBR1306
STONE CORRAL IRRIGATION DISTRICT	USBR1293
SUTTER EXTENSION WATER DISTRICT	A010529
SUTTER EXTENSION WATER DISTRICT	A011319
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SUTTER EXTENSION WATER DISTRICT	A014588
SUTTER EXTENSION WATER DISTRICT	A014665
SUTTER EXTENSION WATER DISTRICT	A015177
SUTTER EXTENSION WATER DISTRICT	A015178
SUTTER EXTENSION WATER DISTRICT	A015179
SUTTER EXTENSION WATER DISTRICT	A015587
SUTTER MUTUAL WATER COMPANY	A000581
SUTTER MUTUAL WATER COMPANY	A000878
SUTTER MUTUAL WATER COMPANY	A000879
SUTTER MUTUAL WATER COMPANY	A000880A
SUTTER MUTUAL WATER COMPANY	A001160
SUTTER MUTUAL WATER COMPANY	A001758
SUTTER MUTUAL WATER COMPANY	A001763

Name	State Water Board ID
SUTTER MUTUAL WATER COMPANY	A001769
SUTTER MUTUAL WATER COMPANY	A001772
SUTTER MUTUAL WATER COMPANY	A003195
SUTTER MUTUAL WATER COMPANY	A007886
SUTTER MUTUAL WATER COMPANY	A009760
SUTTER MUTUAL WATER COMPANY	A010658
SUTTER MUTUAL WATER COMPANY	A011953
SUTTER MUTUAL WATER COMPANY	A012470A
SUTTER MUTUAL WATER COMPANY	A016677
SUTTER MUTUAL WATER COMPANY	USBR1191
THE WEST SIDE IRRIGATION DISTRICT	USBR1263
TRUST OF JESSE HAWKINS CAVE III	A014649
TURLOCK I D & MODESTO I D	A001232
TURLOCK I D & MODESTO I D	A001233
TURLOCK I D & MODESTO I D	A001532
TURLOCK I D & MODESTO I D	A003648
TURLOCK I D & MODESTO I D	A006711
TURLOCK I D & MODESTO I D	A009996
TURLOCK I D & MODESTO I D	A014126
TURLOCK I D & MODESTO I D	A014127
TURLOCK ID & MODESTO ID	A003139
TURLOCK ID & MODESTO ID	A009997
W P & R L WALLACE DBA WALLACE BRO	A011881
W P & R L WALLACE DBA WALLACE BRO	A023945
WALLACE BROTHERS	A025792
WALLACE BROTHERS	A025793
WEST SIDE IRRIGATION DISTRICT	A000301
WEST STANISLAUS IRRIGATION DISTRICT	A001987
WEST STANISLAUS IRRIGATION DISTRICT	USBR1016
WESTLANDS	USBR1187
WESTLANDS WATER DISTRICT	USBR1011
WESTLANDS WATER DISTRICT	USBR1088
WESTLANDS WATER DISTRICT	USBR1131
WESTLANDS WATER DISTRICT	USBR1185
WESTLANDS WATER DISTRICT	USBR1265
WESTLANDS WATER DISTRICT	USBR1273
WOODBIDGE IRRIGATION DISTRICT	A005807
WOODBIDGE IRRIGATION DISTRICT	A010240
WOODBIDGE IRRIGATION DISTRICT	A012648
WOODBIDGE IRRIGATION DISTRICT	A027007
YOLO COUNTY F C & W C DISTRICT	A011389
YOLO COUNTY F C & W C DISTRICT	A015975
YOLO COUNTY F C & W C DISTRICT	A026469
YUBA COUNTY WATER AGENCY	A002197
YUBA COUNTY WATER AGENCY	A003026
YUBA COUNTY WATER AGENCY	A005004
YUBA COUNTY WATER AGENCY	A005631
YUBA COUNTY WATER AGENCY	A005632
YUBA COUNTY WATER AGENCY	A009516
YUBA COUNTY WATER AGENCY	A010282
YUBA COUNTY WATER AGENCY	A015204
YUBA COUNTY WATER AGENCY	A015205
YUBA COUNTY WATER AGENCY	A015563

YUBA COUNTY WATER AGENCY	A015574
YUBA COUNTY WATER AGENCY	A029837
YUBA COUNTY WATER DISTRICT	A002978
YUBA COUNTY WATER DISTRICT	A013957
YUBA COUNTY WATER DISTRICT	A014113