

PROPOSED RESOLUTION

Resolution W-4992
DWA/RSK/ds4

AGENDA ID #13088

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch

RESOLUTION W-4992
August 28, 2014

RESOLUTION

**(RES. W-4992) DEL ORO WATER COMPANY STIRLING
BLUFFS DISTRICT. ORDER AUTHORIZING AN
INTERIM GENERAL RATE INCREASE, SUBJECT TO
REFUND, OF \$13,499, OR 9.9%, FOR TEST YEAR 2014.**

SUMMARY

Del Oro Water Company filed Advice Letter 359 on June 26, 2013, requesting authority under Section VI of General Order 96-B and Section 454 of the Public Utilities Code to increase rates for water service in its Stirling Bluffs District to produce additional revenues of \$14,141, or 12.13%, above current revenues in Test Year 2013 to recover increased expenses and earn an adequate return on investment. The rate request was subsequently revised downward by Del Oro Water Company to \$11,737, or 10.07%, above current revenues.

As the first half of 2013 has elapsed, this resolution grants Stirling Bluffs District an interim general rate increase, subject to refund, of \$13,499, or 9.9%, and a rate of return of 10.1% for Test Year 2014.

This resolution also addresses issues of concern to the Division of Water and Audits with respect to Del Oro Water Company's affiliate transactions. As discussed in Resolution W-4954 for Del Oro Water Company's California Pines District, Del Oro Water Company was directed to file an application for review of its general office, affiliate transactions and non-tariffed goods and services. Del Oro Water Company filed application (A.) 13-12-002 on December 2, 2013. Consistent with Resolution W-4954, the rates adopted in this resolution are interim rates, subject to refund, based on the findings of that application.

BACKGROUND

The last general rate case (GRC) for Del Oro Water Company's (DOWC) Stirling Bluffs District (Stirling) was granted on April 10, 2008 pursuant to Resolution (Res.) W-4679, which authorized a general rate increase of \$19,614, or 18.5%, and a rate of return (ROR) of 10.75% for Test Year (TY) 2007.

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The present rates became effective on June 26, 2013, by approval of Advice Letter (AL) 360, which authorized an interim rate increase of 1.7%, subject to refund, if the rates established in this GRC are lower than the interim rates.

DOWC is a Class B multi-district water utility providing water service to 17 districts throughout California. Its main office is located in Chico, California. Stirling is located approximately 30 miles northeast of Chico and provides service to 157 metered rate customers in Stirling City and adjoining areas in Butte County, serving about 400 people total.

Stirling derives its water supply from the Hendricks Canal, an untreated surface water source owned by the Pacific Gas & Electric Corporation (PG&E). Surface water at the Hendricks Canal intake is elevated 500 feet by a pump to a treatment facility where the water undergoes processing to meet state and federal safe drinking water standards. The processed water is stored in a 168,000-gallon wooden storage tank and is then supplied to Stirling's customers by gravity. Stirling's annual consumption averages approximately 80 acre-feet or 26,000,000 gallons, giving the storage tank slightly over two days of potable water supply in case of supply or treatment interruptions. The remaining untreated water in the canal that was not diverted by the intake pump flows downstream, where a portion of it ends up as inter-district sales by Stirling to Del Oro's Paradise Pines, Lime Saddle, and Magalia districts.

By agreement with PG&E, Stirling is allowed to withdraw up to 365 acre-feet from the Hendricks canal for consumption within the district. The agreement permits Stirling to sell any remaining untreated water from the 365 acre-feet allotment to other Del Oro districts, with the stipulation that Stirling will only incur purchased water cost for water actually sold to the other districts but not for water consumed within Stirling.

NOTICE AND PROTESTS

Notice of the public meeting and proposed rate increase was mailed to Stirling's customers on July 24, 2013. The Division of Water and Audits (Division), in cooperation with DOWC, conducted a public meeting on September 12, 2013 at 6:30 PM at the Stirling City Community. Approximately eight customers were in attendance. The Division and DOWC have received no responses or protests regarding the proposed rate increase.

DISCUSSION

In reviewing Stirling's rate increase request, the Division made an independent analysis of the utility's operations. Appendix A of this resolution shows Stirling's and the Division's estimates of operating revenues, expenses and rate base. Appendix A also shows differences in Stirling's and the Division's estimates in operating revenues, expenses, and rate base which are discussed below. Stirling was informed of the

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Division's differing views of revenues, expenses and rate base and agrees with the Division's recommended revenue requirement in Appendix A, as well as the recommended rates contained in Appendix B.

The Utility Audit, Finance and Compliance Branch (UAFCB) conducted a cash flow analysis based on Stirling's 2012 and 2011 financial statements and the result showed a positive cash flow from operating activities of \$18,000. For the same period had a current ratio of 3:08 to 1 and a positive working capital. Accordingly, no interim increase based on cash flow, beyond the 1.7% increase provided for by AL 360, was granted.

As the first half of 2013 has elapsed, this resolution grants Stirling a 2014 TY by escalating Division estimated 2013 expenses by factors provided by the Office of Ratepayer Advocates (ORA) in their memorandum dated June 17, 2014. The ratebase and the adopted quantities contained in Appendix D are also updated to reflect TY 2014.

Expenses

The Division reviewed Stirling's estimated 2013 operating expenses, including purchased power, employee labor, materials, plant maintenance, office salaries, office services and rentals, office supplies and expenses, professional services, insurance, regulatory and general expenses, depreciation, and property taxes. The Division verified the operating expenses by reviewing supporting documents for substantiation and accuracy and included the amounts that were verifiable and deemed reasonable for ratemaking purposes. The Division escalated its estimated expenses for 2013 by the appropriate escalation factors to estimate expense for TY 2014.

Purchased Water

Purchased water costs estimates are significantly different than originally proposed by Stirling. The Division updated Stirling's purchased water expenses using actual costs incurred from PG&E for 2014. Division estimates that Stirling will incur \$59,903 in purchased water expenses for 271 acre-feet at a cost of \$221.04 per acre-foot. This additional expense will be offset by greater revenues from water sales made by Stirling to other DOWC systems located downstream from Stirling.

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Allocation of Corporate Expenses

DOWC proportionally allocates the following expenses for its corporate operations among its 17 districts, based on the percentage of customers in each district relative to the total number of customers in all of its districts:

- Management, superintendent, and office salaries and benefits;
- Office rental and supplies;
- Professional services; and
- Property insurance.

DOWC has approximately 8,160 total customers in its 17 districts, and 157, or 2%, of these customers are in Stirling. Based on this percentage, DOWC allocates 2% of its shared expenses to Stirling. The Division finds the cost allocation proposed by DOWC for Stirling reasonable for ratemaking purposes.

Affiliate Transactions

Res. W-4954, which provided a rate increase for DOWC's California Pines District (California Pines), discussed DOWC's non-compliance with the affiliate transaction requirements adopted in Decision (D.) 10-10-019. DOWC operates under a parent company structure. Utility Management Services (UMS) is DOWC's parent company. The Safor Corporation (Safor) is a "C" Corporation incorporated in 1957 and a real estate holdings company. DOWC leases and shares office space in a building owned by Safor. UMS has no employees of its own; Safor and UMS utilize DOWC personnel and assets to fulfill management, office, accounting and financial duties.

In its GRC request for California Pines, DOWC did not include an apportionment for the salaries of office staff that provided services to DOWC affiliates, nor had they filed the required affiliate transaction report by the March 31, 2012 deadline. DOWC subsequently provided an apportionment for resources shared with their affiliates, and filed their affiliate transaction report on April 2, 2013. The report states that 2.88% of management employee time is spent on affiliate related work. The Division utilizes this apportionment for office staff provided by DOWC to make its salary estimates for TY 2013.

As discussed in Res. W-4954, we directed DOWC to file an application for review of its general office, affiliate transactions and non-tariffed goods and services within 60 days of the effective date of Res. W-4954. DOWC filed this application (A.13-12-002) on December 2, 2013. Furthermore, the Division directed that the rates in any future GRC, including this GRC for Stirling, will be considered "interim rates" and subject to refund based on the findings of the application. Accordingly, the rates authorized in this resolution are considered interim rates, subject to refund, based on the findings of the application addressing affiliated interests.

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Rate Base

The Division reviewed Stirling's plant accounts from the last authorized TY (2007) through TY 2014. Stirling expects to make no plant additions for TY 2014. The Division concurs with Stirling's request. Stirling is currently in the process of a treatment plant upgrade. Stirling was able to obtain a Proposition 50 grant in the amount of \$1,126,400 for the purpose of complying with California Department of Public Health water treatment recommendations. Grant funded improvements are not included in ratebase and do not impact rates. The project is expected to be completed in 2015.

Rate of Return

Stirling has requested a 10.80% ROR for TY 2013. The Division's March 21, 2014 Memorandum provides guidance for determining an appropriate ROR for utilities by providing a range of ROR's centered on the average rate allowed by the Commission. The Memorandum references an average ROR of 10.1% for Class B utilities. The Division recommends a ROR of 10.1%.

Revenues and Rate Design

Based on the reduced rate of return the Division recommends that Stirling be granted an increase in revenue of \$13,499, or 9.9%, for TY 2014, which provides a ROR of 10.1% at the Division's proposed rates.

Stirling's interim rates became effective on June 26, 2013, by approval of AL 360, which authorized an interim rate increase of 1.7%, subject to refund, if the rates established in this GRC are lower than the interim rates. The rates authorized by this Resolution are higher than the interim rates; therefore, Stirling should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.

DOWC is a class B utility. The Division proposed rate design would collect 50% of fixed costs through the service charge. The rates proposed by the Division are shown in Appendix B.

Stirling's current rate structure consists of one schedule: No. SB-1, Metered Service. At the Division's recommended rates shown in Appendix B, the monthly bill for a residential customer using an average 10 Ccf (One Ccf equals 100 cubic feet) of water per month with a 5/ 8 x 3/ 4-inch meter will increase from \$19.08 to \$23.80, which is \$4.72 or 25%. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

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Low-Income Rates

In 2008, Stirling established a Low-Income Ratepayer Assistance (LIRA) program offering eligible customers a 30% discount off the service charge. At the time, a surcharge of \$1.53 per month was established for non-participating customers to fund the cost of the LIRA program. Since 2008, neither the discount offering, nor the surcharge has been changed. As of June 30, 2014, the memorandum account used to record the net amount between the surcharge and the discount shows an over-collection of \$13,796.

Currently, 15 of Stirling's 157 connections receive the LIRA discount. A recent data comparison conducted by Pacific Gas and Electric Company indicates that 51 of Stirling's customers are eligible for the LIRA discount. Stirling intends to sign up these additional customers as soon as practicable.

The Division recommends that Stirling refund the over-collection in the memorandum account over a period of one year to non-participating customers. The Division recommends a sur-credit of \$8.15 per month for a period of one year. Going forward, the Division recommends a \$3.51 per month surcharge for non-participating customers to fund the LIRA program for the expected new customers. Stirling should continue to maintain its LIRA memorandum account and file advice letters to amortize the balance when it exceeds 2% of annual revenue.

COMPLIANCE

DOWC has no outstanding compliance orders and the utility has been filing annual reports as required. DOWC has submitted an Affiliate Transaction Report for 2013 as required by D. 10-10-019.

COMMENTS

This is an uncontested matter that pertains solely to a water corporation. Accordingly, pursuant to Public Utilities Code Section 311(g)(3), this resolution is exempt from the 30-day public review and comment period.

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FINDINGS

1. The Summary of Earnings (Appendix A) recommended by the Division of Water and Audits is reasonable and should be adopted.
2. The rates (Appendix B) recommended by the Division of Water and Audits are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the recommendations of the Division of Water and Audits are reasonable and should be adopted.
4. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.
5. This is an uncontested matter subject to the public notice comment exclusion provided in Public Utilities Code Section 311(g)(3).

THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Del Oro Water Company; Stirling Bluffs District, to file a supplemental advice letter with the revised rate schedules attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedule No. SB-1, Metered Service and Schedule No. LIRA-SB, Low-Income Ratepayer Assistance. The effective date of the revised schedules shall be five days after the date of filing.
2. Del Oro Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from June 26, 2013, the interim rate date, to the effective date of the new rates established in this Resolution. This advice letter shall become effective upon approval by staff of the Division of Water and Audits.
3. Rates authorized in this resolution shall be interim rates subject to the findings of the application ordered in Resolution W-4954 and subject to refund.
4. This Resolution is effective today.

I certify that the foregoing Resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on August 28, 2014; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

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APPENDIX A DEL ORO WATER COMPANY STIRLING BLUFFS DISTRICT Summary of Earnings - Test Year 2014

Item	Utility Estimated		Division Estimated		Adopted Rates
	Present Rates	Requested Rates	Present Rates	Requested Rates	
Operating Revenue					
Metered Rates	\$ 41,741	\$ 53,478	\$ 41,741	\$ 54,018	\$ 55,240
Inter-District Sales	\$ 74,807	\$ 74,807	\$ 94,720	\$ 94,720	\$ 94,720
	\$ 116,548	\$ 128,285	\$ 136,461	\$ 148,738	\$ 149,960
Operating Expenses					
610 Purchased Water	\$39,705	\$39,705	\$ 59,903	\$ 59,903	\$ 59,903
615 Purchased Power	\$19,823	\$19,823	\$ 19,823	\$ 19,823	\$ 19,823
618 Other Volume Related Expenses	\$1,771	\$1,771	\$ 1,799	\$ 1,799	\$ 1,799
630 Employee Labor	\$7,498	\$7,498	\$ 7,610	\$ 7,610	\$ 7,610
640 Materials	\$989	\$989	\$ 1,005	\$ 1,005	\$ 1,005
650 Contract Work	\$600	\$600	\$ 609	\$ 609	\$ 609
660 Transportation Expenses	\$1,896	\$1,896	\$ 1,926	\$ 1,926	\$ 1,926
664 Other Plant Maintenance	\$242	\$242	\$ 246	\$ 246	\$ 246
670 Office Salaries	\$11,293	\$11,293	\$ 11,462	\$ 11,462	\$ 11,462
671 Management Salaries	\$2,380	\$2,380	\$ 2,416	\$ 2,416	\$ 2,416
674 Employee Benefits	\$5,048	\$5,048	\$ 5,129	\$ 5,129	\$ 5,129
676 Uncollectibles Expense	\$103	\$103	\$ 103	\$ 103	\$ 103
678 Office Services & Rentals	\$2,290	\$2,290	\$ 2,327	\$ 2,327	\$ 2,327
681 Office Supplies & Expenses	\$5,092	\$5,092	\$ 5,173	\$ 5,173	\$ 5,173
682 Professional Services	\$1,699	\$1,699	\$ 1,726	\$ 1,726	\$ 1,726
684 Insurance	\$3,204	\$3,204	\$ 3,255	\$ 3,255	\$ 3,255
688 Regulatory Commission Expense	\$333	\$333	\$ 333	\$ 333	\$ 333
689 General Expenses	\$424	\$424	\$ 431	\$ 431	\$ 431
Subtotal	\$ 104,390	\$ 104,390	\$ 125,277	\$ 125,277	\$ 125,277
Depreciation	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867	\$ 6,867
Taxes other than Income	\$ 1,771	\$ 1,771	\$ 4,166	\$ 4,166	\$ 4,166
Income Taxes	\$ 1,208	\$ 3,448	\$ 800	\$ 2,798	\$ 3,073
Interest					
Total Deductions	\$114,236	\$116,476	\$137,110	\$139,108	\$139,383
Net Revenue	\$2,312	\$11,809	-\$649	\$9,630	\$10,577
Rate Base					
Average Plant	\$ 197,389	\$ 197,389	\$ 197,389	\$ 197,389	\$ 197,389
Ave. Accumulated Depreciation	\$ 88,110	\$ 88,110	\$ 94,977	\$ 94,977	\$ 94,977
Net Plant	\$ 109,279	\$ 109,279	\$ 102,413	\$ 102,413	\$ 102,413
<u>Less</u> Advances	\$ 8,643	\$ 8,643	\$ 8,643	\$ 8,643	\$ 8,643
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Plus</u> Working Cash	\$ 8,699	\$ 8,699	\$ 10,440	\$ 10,440	\$ 10,440
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base:	\$ 109,335	\$ 109,335	\$ 104,209	\$ 104,209	\$ 104,209
Rate of Return	2.11%	10.80%	-0.62%	9.24%	10.15%

(END OF APPENDIX A)

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APPENDIX B

Schedule No. SB-1

METERED SERVICE

STIRLING BLUFES DISTRICT

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Stirling City and vicinity, Butte County.

RATES

	<u>Per Meter</u> <u>Per Month</u>	
Quantity Rate:		
For all water delivered per 100 cu. ft.	\$ 1.661	(I)
Service Charge:		
For 5/8 x 3/4 inch meter	\$ 7.19	(D)
For 3/4 inch meter	\$ 10.78	
For 1 inch meter	\$ 17.97	
For 1-1/2 inch meter	\$ 35.93	
For 2 inch meter	\$ 57.49	
For 3 inch meter	\$ 107.80	
For 4 inch meter	\$ 179.66	(D)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the quantity rates.

(continued)

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Appendix B (continued)

Schedule No. SB-1

METERED SERVICE

STIRLING BLUFFS DISTRICT

SPECIAL CONDITIONS

1. All bills are subject to reimbursement fee set forth in Schedule No. UF.
2. A late charge will be imposed per Schedule No. LC.

3, In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the company, service to subsequent tenants in that unit will, at the company's option, be furnished on the account of the landlord or property owner. (D)

4. The annual service charge applies to service during the 12 month period commencing January 1 and is due in advance. If a permanent resident of the area has been a customer of the utility for at least 12 months, the resident may elect, at the beginning of the calendar year, to pay prorated service charges in advance at intervals of less than one year in accordance with the utility's established billing periods. (D)

(continued)

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APPENDIX B (continued)

Schedule No. LIRA-SB

LOW-INCOME RATEPAYER ASSISTANCE (LIRA)

STIRLING BLUFFS DISTRICT

APPLICABILITY

Applicable to individually metered and flat rate residential customers, and qualified non-profit group living facilities where the customer meets all the special conditions of this schedule.

TERRITORY

The Stirling Bluffs tariffed service area of Del Oro Water Company, Inc.

METERED SINGLE-FAMILY RESIDENTIAL RATES

Quantity rates:

Customers will be charged per 100 cubic feet of water delivered at the metered rates as reflected in applicable rate schedule for single-family residential service.

Eligible Customer Service Charges:

Eligible customers (participating customers) will receive a monthly LIRA credit equal to 30% (D) of the 5/8" x 3/4" service charge for single-family residential service, prorated based on the days of service, if service is not provided for a full month. (D)

Ineligible Customer Service Charges:

Ineligible customer (non-participating customers) will be subject to a monthly surcharge of \$3.51. (I)

1. As authorized by the California Public Utilities Commission, a monthly surcredit of \$8.15 (N) per month will be in effect for a 12 month period (from the effective date of this tariff (N) sheet) to amortize the balance in the LIRA memorandum account as of June 30, 2014. (N)

(END OF APPENDIX B)

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APPENDIX C

DEL ORO WATER COMPANY STIRLING BLUFFS DISTRICT

COMPARISON OF RATES TEST YEAR 2014

	Interim Rates	Recommended Rates	Amount of Increase	Percent Increase
Service Charge:				
For 5/ 8 x 3/4-inch meter	\$12.07	\$7.19	\$ (4.88)	(68%)
For 3/ 4-inch meter	\$18.10	\$10.78	\$ (7.32)	(68%)
For 1-inch meter	\$30.17	\$17.97	\$ (12.20)	(68%)
For 1 1/ 2-inch meter	\$60.36	\$35.93	\$ (24.43)	(68%)
For 2-inch meter	\$96.57	\$57.49	\$ (39.08)	(68%)
For 3-inch meter	\$181.07	\$107.80	\$ (73.27)	(68%)
For 4-inch meter	\$301.78	\$179.66	\$ (122.12)	(68%)

Quantity Rate:

All water per 100 cu.ft.	\$0.701	\$1.661	\$0.96	58%
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A monthly bill comparison for a customer with a 5/ 8 x 3/4-inch meter is shown below:

Bill Comparison	Usage	Present	Proposed	\$	%
5/8" customer	ccf	Rates	Rates	Increase	Increase
	0	\$ 12.07	\$7.19	-\$4.88	-40%
	5	\$ 15.58	\$15.49	-\$0.08	-1%
avg	10	\$ 19.08	\$23.80	\$4.72	25%
	15	\$ 22.59	\$32.10	\$9.52	42%
	20	\$ 26.09	\$40.41	\$14.32	55%

(END OF APPENDIX C)

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APPENDIX D

DEL ORO WATER COMPANY STIRLING BLUFFS DISTRICT

ADOPTED QUANTITIES TEST YEAR 2014

1. Purchased Power		
Total Cost		\$19,823
2. Water Sales in ccf		24,094
3. Property Taxes		\$ 2,395
4. Service Connections - Meter Size		
5/8 x 3/4"		154
3/4"		0
1"		1
1-1/2"		1
2"		0
3"		1
4"		<u>0</u>
Total Metered		157

Adopted tax calculation

Operating Revenues	\$	149,960	\$	149,960
Expenses	\$	125,277	\$	125,277
TOIT	\$	4,166	\$	4,166
Depreciation	\$	6,867	\$	6,867
Interest	\$	-	\$	-
State Taxable Income	\$	13,650	\$	13,650
State Tax (@8.84% or \$800 min.)	\$	1,207	\$	-
Federal Taxable Income	\$	-	\$	12,443
Federal Taxable Income (@15%)	\$	-	\$	1,866
Total Income Tax			\$	3,073

(END OF APPENDIX D)

**DEL ORO WATER COMPANY
ADVICE LETTER NO. 359
SERVICE LIST**

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California Public Utilities Commission
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