

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 10, 2020

Proposed Resolution W-5235

Agenda ID: 19296

To: All Interested Persons

Enclosed is Proposed Resolution W-5235 of the Water Division, which authorizes Bass Lake Water Company to add to its rate base \$923,333 for a newly constructed above-grade steel water storage tank to replace the concrete reservoir that collapsed due to heavy snow in February 2019. The authorized rate base offset will result in a revenue increase of \$200,807 over present rate revenues to be paid by ratepayers. Proposed Resolution W-5235 is scheduled to appear on the April 15, 2021 Commission Meeting Agenda (ID#19296).

The Commission may act on this resolution or it may postpone action until later. When the Commission acts on a proposed resolution, the Commission may adopt all or part of the proposed resolution, as written, or amend or modify the proposed resolution; or the Commission may set the proposed resolution aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on Proposed Resolution W-5235 via email to Water.Division@cpuc.ca.gov on or before April 1, 2021. **Please reference "Proposed Resolution W-5235" in the subject line.**

Interested persons must also serve a copy of their comments on the utility on the same date that the comments are submitted to the Water Division. If email is unavailable, please submit comments to:

California Public Utilities Commission
Water Division
505 Van Ness Avenue
San Francisco, CA 94102

Comments should focus on factual, legal, technical errors, or policy issues in the proposed resolution.

Persons interested in receiving comments submitted may contact the Water Division at Water.Division@cpuc.ca.gov or (415) 703-1133. Please reference "Proposed Resolution W-5235."

/s/ BRUCE DEBERRY

Bruce DeBerry, Program Manager
Water Division

Enclosures: Proposed Resolution W-5235
Certificate of Service
Service List

PROPOSED RESOLUTION

Resolution W-5235
WD

Agenda ID #19296

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

RESOLUTION W-5235
April 15, 2021

RESOLUTION

**(RES. W-5235) BASS LAKE WATER COMPANY.
ORDER AUTHORIZING A RATE BASE OFFSET AND
REVENUE INCREASE, PRODUCING ADDITIONAL
ANNUAL REVENUES OF \$200,807 OR 23.35%, OVER
CURRENT APPROVED REVENUES, TO BE PAID BY THE
RATEPAYERS.**

SUMMARY

By Advice Letter (AL) 78, filed on October 25, 2019, and supplemental to the AL filed on June 11, 2020 Bass Lake Water Company (BLWC) seeks a Rate Base Offset (RBO) of \$975,000 for the construction and installation of a new 400,000-gallon above ground bolted steel storage tank, to replace the Pines Reservoir that collapsed by heavy snow on February 4, 2019. The requested rates would result in an increase in annual revenues of \$311,039 or 34.34%, over current authorized revenues.

This resolution finds an adjusted plant addition of \$923,933 for the new storage tank prudent for inclusion into BLWC's rate base. Based on the Water Division's (WD) analysis, WD calculated a revenue increase of \$200,807 or 23.35% for the \$923,933 RBO.¹ The authorized revenue increase by this resolution will not result in a rate of return greater than the last authorized for BLWC of 12.15% by Resolution (Res.) W-4741 on February 20, 2009.

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1. The Water Division's revenue increase is lower than BLWC's due to differences in depreciation rate and the adjusted plant addition in its revenue requirement calculation.

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BACKGROUND

BLWC is a Class C investor-owned water utility owned by Stephen Welch. BLWC serves approximately 1,006 rate customers (42 metered and 964 flat rate) on the northwest shore of Bass Lake, including the Falls, Bass Lake, and vicinity in Madera County. The median household income for Bass Lake is \$93,233.²

By AL 78, filed on October 25, 2019, and supplemental to the AL filed on June 11, 2020 BLWC seeks a RBO of \$975,000 for the construction and installation of a new 400,000-gallon above ground bolted steel storage tank, to replace the Pines Reservoir that collapsed by heavy snow on February 4, 2019. BLWC requests authority under General Order (GO) 96-B, Water Industry Rule 7.3.3(8), and Section 454 of the Public Utilities (PU) Code to increase rates by \$311,039 or 34.34% for an RBO of \$975,000.

The purpose of the RBO is to recover in rates the capital project costs for the construction and installation of an above ground bolted steel tank that replaced the Pines Reservoir that collapsed by heavy snow on February 4, 2019. The above ground bolted steel tank was recommended by the State Water Resources Board (SWRCB) and is considered a long-term investment for the utility's water system with an anticipated lifespan of 75 years with proper maintenance according to the Life Cycle Cost Analysis provided by the utility.

BLWC's last RBO was authorized by Resolution (Res.) W-4741, on February 20, 2009, which authorized a revenue increase of \$103,911, or 20.63% and a rate of return (ROR) of 12.15%. Since then, the utility has filed for Consumer Price Index (CPI) increases each year. The utility's present rates became effective on June 1, 2020, by approval of AL 82, which authorized a CPI increase of \$16,961 or 2.30%.

NOTICE AND PROTEST

A notice of the proposed rate increase was mailed to each customer and to the general service list on October 8, 2020. In accordance with GO 96-B, BLWC served AL 78 and its supplemental AL 78-A to its service list, on October 25, 2019 and on June 11, 2020, respectively.

2. <https://www.incomebyzipcode.com/california/93604>

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Ten customer protests were received on BLWC's AL 78 filing and the utility provided timely responses. The customer protests raised concerns about the timing of the increase, given the utility's CPI rate increase of 2.30% on June 1, 2020, and customers are experiencing the economic strain due to the COVID-19 pandemic. The utility in its response indicates that the timing of the rate increase request was beyond its control, since the previous concrete reservoir was damaged in the winter of 2019, and the new storage tank needed to be constructed to provide safe and reliable water service to its customers.

Other customer concerns raised in the protests include customers being on fixed incomes and customers that only use the Bass Lake property seasonally. The utility responded by indicating that it has a payment plan available for customers that need assistance paying their water bills. The utility also explained that most of the revenue it collects go towards the collection, storage, treatment, and testing of the water, which are on-going costs regardless of the seasonal usage of the property.

Additionally, one of the protests questioned why insurance did not cover the cost of the tank replacement, since the damage to the reservoir was due to a natural event. The utility responded that it replaced the concrete reservoir with an above grade steel tank because it is more reliable and conforms with current water utility standards for storage. The SWRCB also advised the utility to construct this type of storage for several years. Rather than using the insurance proceeds to make repairs to the concrete reservoir, the utility used the insurance proceeds and additional funds to construct the new steel tank. As part of the WD's analysis, the insurance proceeds received by the utility for the damaged to the Pines Reservoir were deducted from the total capital expenditures for the new storage tank in determining the net plant allowed into the utility's rate base.

DISCUSSION

The WD's analysis examined the capital expenditures for the water storage tank project, the proposed plant addition into the utility's rate base, and the requested revenue requirement rate increase.

Project Costs

To assess the reasonableness of the storage tank project costs, the WD reviewed the scope of work and invoices for the construction and installation of an above ground

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bolted steel tank. The major components of the storage tank project and expenditures included: 1) labor contracted to build and install the tank; 2) engineering labor to design the tank; 3) labor contracted to trench the new service connections; 4) fill dirt for the new tank location, 5) materials and supplies for the new tank; and 6) demolition and removal of the existing reservoir.

A significant portion of the storage tank project costs was for the contractor (Dawson Mauldin) for the demolition of the existing facility, compact fill dirt the project site, and installation of the new tank. The utility sent contract bids out to ten contracting companies, and only two responded with a bid, the lower of the two was selected for the job. A summary of the major costs associated with the project is provided in the table below.

Summary of Major Costs		
Description	Paid to	Approximate Cost
Demolition of concrete reservoir and installation of new steel tank contract work	Dawson Mauldin	\$ 606,999
Engineering design of tank, structure, and plumbing to existing piping	AECOM Engineers	\$ 140,593
Trenching, excavation, and backfilling dirt for demolition and new installation site	Ralph Gordan Trenching	\$ 83,098
Fill dirt and associated delivery	San Joaquin Sand and Gravel	\$ 29,944
Materials and equipment for demolition and installation	Various	\$ 22,028
Misc. Fees, Permits, other items	Various	\$ 101,490
Total Cost	-	\$ 984,152

Note: The total cost of \$984,152 is slightly higher than the requested amount of \$975,000 since the project had not been completed by the time the supplemental AL filing was made for the requested amount. The utility opted not to request cost recovery of the differences in the incremental costs.

Based on WD's review of the documentation provided by the utility in support of the expenditures associate with the construction and installation of the storage tank, the WD confirmed that: 1) BLWC's capital improvements were required in order to provide

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the necessary water storage for the utility's water system operations; 2) the storage facility has been constructed and is used and useful; and 3) the cost recovery recommended by the WD for the capital improvement meets the earnings test, and with the rate base offset BLWC will not exceed its authorized ROR (see Appendix A). Accordingly, WD finds \$923,933 of the storage tank project expenditures reasonable for inclusion into BLWC's rate base, as further discussed below.

Rate Base

The RBO amount recommended by the WD of \$923,933 differs from the utility requested amount because the WD adjusted the request by \$60,218 to account for the insurance proceeds the utility received for its claim on the damaged concrete storage reservoir. Since the total cost was known by the time of the WD analysis, the insurance proceeds in the amount of \$60,218 were deducted from the total project costs of \$984,152 to determine the utility plant to be added to the BLWC's rate base.

Based on WD's staff reasonableness review of the project expenditures, staff finds BLWC's \$923,933 for the capital improvements associated with the construction of the new storage facility prudent for inclusion into BLWC's rate base, as shown in Appendix A of this resolution.

Revenue Requirement

BLWC requested a revenue increase of \$311,039 for the RBO for the construction of the new storage tank based on \$975,000 project costs. The WD recommends a revenue increase of \$200,807 for the new storage tank based on the \$923,933 rate base added for the storage tank project. The major differences between the WD's and BLWC's revenue requirement calculations is due the differences in rate base amount and return on the capital investment, depreciation rate used, and imputed income taxes (state and federal) on a lower revenue requirement amount. WD used a 2.5% Depreciation Rate for the new storage tank based on a 40-year lifespan, as opposed to 5.0% Depreciation Rate used by BLWC. The details of these calculations and the new rate base are shown in Appendix A.

Affordability of Proposed Rates

The Median Household Income (MHI) in the 93604 zip code of Madera County where the utility's service area is located is \$93,233. With the rates proposed by the WD, the

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average annual bill for a 3/4-inch flat rate residential customer would increase from \$765.12 to \$964.05, or by 23.35%. The proposed rate increase represents 1.03% of MHI of \$93,233 for BLWC's service area.

It should also be noted that no affordability criteria has been developed and adopted in any Commission Decision or legislation. The Commission adheres to cost-of-service regulatory principles in developing rates for its jurisdictional utilities, and the WD's recommended rates for BLWC are at the minimum required to satisfy the utility's technical, managerial, and financial capacity, and operational capability. The discussion regarding affordability is presented to indicate to the Commission the relationship between the proposed rates and local incomes.

The WD's recommended rates for BLWC's rate base offset are provided in Appendix B to this resolution, based on the recommended revenue requirement and adopted rate design authorized by Res. W-4741. BLWC agrees with the Summary of Earnings and recommended rates contained in Appendix A and B of this resolution.

COMPLIANCE

There are no outstanding Commission orders for BLWC requiring system improvements. BLWC has been filing annual reports as required and is current on submitting its user fees.

SAFETY

The revenues authorized by this resolution are for the construction of a new storage facility necessary for BLWC to provide safe and reliable water service to its customers. The water served by BLWC meets all applicable water quality standards set forth by the SWRCB's DDW.

COMMENTS

Public Utilities Code section 311(g)(1), provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

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Accordingly, the draft resolution was mailed to the service list, protestants, and made available for public comment on March 10, 2021.

FINDINGS

1. By Advice Letter (AL) 78, filed on October 25, 2019, and supplemental AL 78-A filed on June 11, 2020 Bass Lake Water Company (BLWC) requests authority under General Order (GO) 96-B, Water Industry Rule 7.3.3(8), and Section 454 of the Public Utilities Code to increase rates by \$311,039 or 34.34% for a Rate Base Offset (RBO) of \$975,000.
2. BLWC's last RBO was authorized by Res. W-4741, on February 20, 2009, which authorized a rate increase of \$103,911, or 20.63% and a ROR of 12.15%.
3. AL 78 and supplemental AL 78-A were served in accordance with GO 96-B on October 25, 2019 and on June 11, 2020, respectively.
4. A notice of the proposed rate increase was mailed to each customer and to the general service list on October 08, 2020. Ten protests were received, and the utility provided a response to each protest.
5. The Water Division (WD) reviewed the documentation for the construction and installation of the steel storage tank and finds that: 1) BLWC's capital improvements were required to provide adequate storage for its water system operations; 2) the cost recovery recommended by the WD meets the earnings test and will not exceed its authorized ROR; and 3) the capital improvements have been completed and are used and useful.
6. Based on WD's staff review of the project expenditures, the WD finds BLWC's \$923,933 for the capital improvements prudent for inclusion into BLWC's rate base.
7. The WD computed an increase to BLWC's authorized revenue requirement of \$200,807 or 23.35% for the \$923,933 rate base offset amount, based on utility's last authorized revenues and rate of return.
8. The WD's recommended summary of earnings (Appendix A) is reasonable and should be adopted. BLWC agrees with the WD's revenue requirement calculation.

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9. The WD computed the recommended rates in Appendix B to this resolution and are based on the recommended revenue requirement and adopted rate design authorized by Res. W-4741.
10. The rates recommended by the WD in Appendix B are reasonable and should be adopted. BLWC agrees with the recommended rates contained in Appendix B.

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THEREFORE, IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Bass Lake Water Company, to file a supplemental advice letter with the revised rate schedules attached to this resolution as Appendix B and concurrently cancel its presently effective Schedule No. 1, Annual Metered Service and Schedule No. 2, Annual Residential Flat Rate Service. The effective date of the revised rate schedules shall be five days after the date of its filing.
2. Authority is granted to Bass Lake Water Company to add to its rate base \$923,933 for the new 400,000-gallon nominal capacity bolted steel tank replacing the Pines Reservoir.

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 April 15, 2021; the following Commissioners voting favorably thereon:

Rachel Peterson
Executive Director

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APPENDIX A BASS LAKE WATER COMPANY Summary Of Earnings

	WATER DIVISION ANALYSIS				
	Resolution W-4741 02/20/2009	2009-2019 CPI INCREASES	2019 Annual Report	2020 RBO	Recommended Rates
Operating Revenues					
460 Unmetered Water Revenue	\$ 554,444	-	\$ 767,514	\$ 179,215	\$ 946,729
462 Fire Protection Revenue	-	-	-	-	-
465 Irrigation Revenue	-	-	\$ 4,511	\$ 1,053	\$ 5,564
470 Metered Water Revenue	\$ 71,893	-	\$ 87,964	\$ 20,540	\$ 108,504
475 Approved Surcharge Revenue	-	-	-	-	-
480 Other Water Revenue	-	-	\$ 28,840	-	\$ 28,840
2019 CPI INCREASE	-	-	\$ 16,961	-	\$ 16,961
Total Revenue	\$ 626,337	\$ 754,387	\$ 905,790	\$ 200,807	\$ 1,106,597
Operating Expenses					
610 Purchased Water	-	-	-	-	-
615 Purchased Power	\$ 13,000	-	\$ 22,314	-	\$ 22,314
618 Other Volume Related Expenses	\$ 26,564	-	\$ 58,213	-	\$ 58,213
630 Employee Labor	\$ 129,947	-	\$ 251,163	-	\$ 251,163
640 Materials	\$ 17,900	-	\$ 30,854	-	\$ 30,854
650 Contract Work	\$ 17,890	-	\$ 48,727	-	\$ 48,727
660 Transportation Expenses	\$ 9,500	-	\$ 22,350	-	\$ 22,350
664 Other Plant Maintenance	-	-	-	-	-
670 Office Salaries	\$ 13,200	-	-	-	-
671 Management Salaries	\$ 6,646	-	\$ 40,320	-	\$ 40,320
674 Employee Pensions and Benefits	\$ 18,565	-	\$ 40,788	-	\$ 40,788
676 Uncollectable Accounts	\$ 450	-	\$ 1	-	\$ 1
678 Office Services and Rentals	\$ 10,800	-	\$ 21,217	-	\$ 21,217
681 Office Supplies and Expenses	\$ 6,000	-	\$ 7,432	-	\$ 7,432
682 Professional Services	\$ 1,000	-	\$ 30,579	-	\$ 30,579
684 Insurance	\$ 36,500	-	\$ 46,547	-	\$ 46,547
688 Regulatory Compliance Expense	\$ 1,000	-	\$ 14,479	-	\$ 14,479
689 General Expenses	\$ 4,728	-	\$ 11,509	-	\$ 11,509
800 Capitalized Expenses	-	-	-	-	-
Subtotal	\$ 313,690	\$ -	\$ 646,493	\$ -	\$ 646,493
403 Depreciation	\$ 56,858	-	\$ 68,873	\$ 23,098	\$ 91,971
408 Taxes Other Than Income	\$ 32,028	-	\$ 32,117	\$ 9,239	\$ 41,356
409 State Income Taxes	\$ 19,780	-	\$ 10,330	\$ 17,751	\$ 28,887
410 Federal Income Taxes	\$ 62,803	-	\$ 24,652	\$ 38,442	\$ 62,557
Total Expenses	\$ 485,159	-	\$ 782,465	\$ 88,531	\$ 871,265
Net Revenue	\$ 141,178	-	\$ 123,325	\$ 112,277	\$ 235,333
Rate Base					
Average Plant	\$ 2,279,448	-	\$ 2,634,509	\$ 923,933	\$ 3,558,442
Average Accumulated Depreciation	\$ 743,711	-	\$ 1,095,398	-	\$ 1,095,398
Net Plant	\$ 1,535,737	-	\$ 1,539,111	\$ 923,933	\$ 2,463,044
Less:					
Advances	-	-	-	-	-
Contributions in Aid of Construction	\$ 384,480	-	\$ 40,500	-	\$ 40,500
Deferred Income Tax	-	-	-	-	-
Plus:					
Assets/Working Cash	\$ 7,182	-	\$ 14,805	-	\$ 14,805
Unamortized Investment	\$ 3,500	-	\$ 8,223	-	\$ 8,223
Construction Work in Progress	-	-	\$ 277,173	-	\$ 277,173
Total Rate Base	\$ 1,161,939	-	\$ 1,798,812	\$ 923,933	\$ 2,722,745
Rate of Return	12.15%	-	6.86%	12.15%	8.64%
Rate of Margin	38.10%	-	17.24%	-	31.87%

END OF APPENDIX A

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**Resolution W-5235
WD**

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APPENDIX B
BASS LAKE WATER COMPANY
Tariff Sheet

BASS LAKE WATER COMPANY
Madera County

Canceling Revised
Revised

Cal. P.U.C. Sheet No. 508-W
Cal. P.U.C. Sheet No. 505-W

Schedule No. 1 <u>Annual Metered Service</u>		
<u>APPLICABILITY</u>		
Applicable to all metered service furnished on an annual basis.		
<u>TERRITORY</u>		
The northwest shore of Bass Lake including the Falls and Bass Lake and vicinity, Madera County.		
<u>RATES</u>		
<u>Quantity Rate:</u>		
All water per 100 cubic feet	\$ 1.75	(I)
 <u>Annual Service Charge:</u>		
	<u>Per Meter Per Year</u>	
For 5/8 x 3/4 inch meter	\$ 314.75	(I)
3/4- inch meter	\$ 472.14	(I)
1-inch meter	\$ 786.89	(I)
1- 1/2-inch meter	\$ 1,573.75	(I)
2-inch meter	\$ 2,438.48	(I)
3-inch meter	\$ 4,721.26	(I)
4-inch meter	\$ 15,737.46	(I)
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 Rate.		
(continued)		

(To be inserted by utility)

Issued By

(To be inserted by Cal P.U.C.)

Advice Letter No. 78-W

Stephen Welch
Name

Date Filed _____

Decision No. _____

Owner
Title

Effective _____

Resolution No. _____

PROPOSED RESOLUTION

**Resolution W-5235
WD**

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APPENDIX B
BASS LAKE WATER COMPANY
Tariff Sheet

BASS LAKE WATER COMPANY
Madera County

Canceling Revised
Revised

Cal. P.U.C. Sheet No. 509-W
Cal. P.U.C. Sheet No. 506-W

Schedule No. 2		
<u>Annual Residential Flat Rate Service</u>		
<u>APPLICABILITY</u>		
Applicable to all flat rate residential service furnished on an annual basis.		
<u>TERRITORY</u>		
The northwest shore of Bass Lake including the Falls and Bass Lake and vicinity, Madera County.		
<u>RATES</u>		
	<u>Per Service Connection</u>	
	<u>Per Year</u>	
For a single family resident unit		
3/4 - inch service	\$ 943.78	(I)
1 - inch service	\$ 1,572.88	(I)
1-1/4 - inch service	\$ 2,359.43	(I)
1-1/2 - inch service	\$ 3,146.02	(I)
2 - inch service	\$ 5,033.85	(I)
For each additional single-family unit on the same premises and served from the same service connection.....		
	\$ 706.04	(I)
<u>SPECIAL CONDITIONS</u>		
1. 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, they may elect, at the beginning of the calendar year, to pay prorated service charges in advance at intervals of less than one year (monthly, bimonthly, or quarterly) in accordance with the utility's established billing periods. A non-permanent resident may elect to pay the annual charge in two equal installments. Where such a resident has failed to pay the first half of the annual charge due January 1, service will not be restored until the total annual charge has been paid.		
(continued)		

(To be inserted by utility)

Issued By

(To be inserted by Cal P.U.C.)

Advice Letter No. 78-W

Stephen Welch
Name

Date Filed _____

Decision No. _____

Owner
Title

Effective _____

Resolution No. _____

END OF APPENDIX B

PROPOSED RESOLUTION

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WD

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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-5235 on all parties in these filings or their attorneys as shown on the attached lists.

Dated March 10, 2021 at San Francisco, California.

/s/LEVI GOLDMAN

Levi Goldman

Parties should notify the Division of Water, 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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BASS LAKE WATER COMPANY

P.O. Box 113 Bass Lake, CA 93604
559-642-2494
stevev@basslakerealty.com

ADVICE LETTER 78 SERVICE LIST

Hillview Water Company
Attn: Roger Forrester
P.O. Box 2269
Oakhurst, CA 93644
H2o5@sti.net

Broadview Terrace Mutual Water
Company
P.O. Box 1454
Oakhurst, CA 93644
info@btmwater.com

Yosemite Spring Park Utility Company
Attn: Layton Gillette, General Manager
laytong@yloa.org

Madera County Public Works
mcpublicworks@madera-county.com

Michael Wagner
13842Manzanita
Bass Lake, CA 93604
michwagn@gmail.com

Zarek Dietz
53703 Oak
Bass Lake, CA 93604
zarek@photographybyzarek.com

Brad and Janis Barnett
7535 Lingonberry Way
Sacramento, CA 95829
bpb94577@sbcglobal.net

Gail Andrade
39322 Blue Jay Drive
Bass Lake, CA 93604
gandrade@msn.com

Marjorie and Robert Lindsey
2290 E Eclipse
Fresno, CA 93720

Bill and Pati Shadrick
39193 Robin, P.O. Box 336
shaddog@sbcglobal.net

Linda Hoagland
lshoagland1527@hotmail.com

Scott Runtzel
maderacountyappraiser@gmail.com

Steven and Denise Lalanne
lalanne99@aol.com

Shelly Rompal
sdrompal@gmail.com

John Scherri
johnandpi@aol.com

Michael Freedman
mafrentals@aol.com

Karen Owens
bko3@earthlink.net

D. Jeffrey Rowland
imhoops@comcast.net