

DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name: Del Oro Water Co.
[District Name]: [Magalia/ Paradise Pines]
CPUC Utility #: WTB 61
Advice Letter #: 502
Tier: 3

Date Filed: 4/13/2018

Protest Deadline (20th Day): 5/3/2018
Review Deadline (30th Day): 5/13/2018

Req. Effective Date: Earliest possible date

Authorization for Filing:
Compliance Filing:

Description: SLRRMA

Utility Contact: Janice Hanna
Phone: (530) 809-3960
Email: jeh@corporatecenter.us

Alternate: Bob Fortino
Phone: (530) 809-3970
Email: corp.ceo@corporatecenter.us

DWA USE ONLY

Date

Staff

Comments

<u>Date</u>	<u>Staff</u>	<u>Comments</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

ACCEPTED

WITHDRAWN

REJECTED

Signature: _____

Comments: _____

Date: _____



April 13, 2018

Advice Letter No. 502

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Del Oro Water Company, Inc. (DOWC) hereby transmits for filing as Advice Letter No. 502 its request for the Magalia District (DOWCMD) and Paradise Pines District (DOWCPP) tariff Schedules to reflect an audited amount due against the DOWC Statewide Lost Revenue Recovery Memorandum Account (SLRRMA), effective February 27, 2014, [Exhibit A, Advice Letter 367] covering the period from April 1, 2014 thru December 31, 2017.

Cal. P.U.C. Sheet No.	Title of Sheet	Schedule No.	Canceling Cal. P.U.C. Sheet No.
____-W	Annual General Metered Service (Cont.), Magalia District	MD-1A	____-W
____-W	Annual General Meter Service (Cont.), Paradise Pines District	PP-1	____-W
____-W	Table of Contents		____-W
____-W			____-W
____-W			____-W

DOWC requests authority under General Order 96-B; Section 454 of the Public Utilities Code; and Resolution No. W-4976, dated February 27, 2014, to adjust rates to recover the lost revenue as well as credit associated cost savings as a result of DOWC's implementation of Rule 14.1, Voluntary Water Conservation and Mandatory Rationing Plan as recorded in its SLRRMA, and further, submits its audited request to adjust rates.

DOWCMD hereby submits this filing and the attached calculations and earnings test [Exhibit B] in support of the SLRRMA audit from April 1, 2014 thru December 31, 2017 reflecting a balance due the utility of \$4,105.00. DOWCMD proposes to collect a one-time Surcharge of \$15.09 at \$5.03 per month from each customer over approximately three (3) billing cycles.



Del Oro Water Company, Inc.
Advice Letter No. 502 DOWC SLRRMA Memorandum Account
Page Two

DOWCPP hereby submits this filing and the attached calculations and earnings test [Exhibit C] in support of the SLRRMA audit from April 1, 2014 thru December 31, 2017 reflecting a balance due the utility of \$191,025.00. DOWCPP proposes to collect a one-time Surcharge of \$40.67 at \$4.07 per month from each customer over approximately ten (10) billing cycles.

The present rates for DOWCMD became effective November 11, 2014 in a General Rate Case pursuant to Resolution No. W-5012; followed by a CPI effective April 13, 2015 pursuant to Advice Letter No. 401; followed by a CPI effective March 8, 2017 pursuant to Advice Letter No. 476; and followed by a CPI effective March 22, 2018 pursuant to Advice Letter No. 496.

The present rates for DOWCPP became effective May 7, 2015 in a General Rate Case pursuant to Resolution No. W-5032; followed by a Rate Base Offset effective November 5, 2016 pursuant to Advice Letter No. 453; and followed by a CPI effective March 22, 2018 pursuant to Advice Letter No. 499.

Requested Effective Date

As this is a Tier 3 filing, DOWC requests that it become effective at the earliest possible date.

Notice and Service

In accordance with General Order 96-B, General Rules 4.3 and 7.2, and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted upon CPUC staff approval of the proposed notice to other utilities or interested parties having requested such notification. A list of those utilities and/or parties is attached.

RESPONSE OR PROTEST

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part, and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material errors or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding;



Del Oro Water Company, Inc.
Advice Letter No. 502 DOWC SLRRMA Memorandum Account
Page Three

- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

Comments should mention that they pertain to **DOWCMD** or **DOWCPP 2018 SLRRMA Memorandum Account Surcharge** proposed by Del Oro Water Company, **including your district**, and they must be sent not later than twenty (20) days after the date of publication of this notice.

A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed.

The address for mailing or delivering a protest is:

California Public Utilities Commission
Water Division - Room 3200
505 Van Ness Avenue
San Francisco, CA 94102
Fax: 415-703-2481
E-Mail: water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of mail (or e-mail) to us, addressed to:

Director of Community Relations
Post Office Drawer 5172
Chico, CA 95927
Fax: 530-894-5405
E-Mail: communityrelations@delorowater.us



Del Oro Water Company, Inc.
Advice Letter No. 502 DOWC SLRRMA Memorandum Account
Page Four

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

Replies: The utility shall reply to each protest and may reply to any response. Each reply must be received by the Water Division within 5 business days after the end of the protest period, and shall be served on the same day to the person who filed the protest or response.

If you (the customer) have not received a reply to your protest within 10 business days, contact DOWC at 530-717-2500.

A notice of this request will be mailed for DOWCMD on April 25, 2018 and for DOWCPP will be mailed over three billing cycles on May 9, 16, and 23, 2018 [Exhibit D].

Del Oro Water Company, Inc.

JANICE HANNA
Director, Corporate Accounting

Attachments

Schedule No. MD-1A
(continued)

ANNUAL GENERAL METERED SERVICE
MAGALIA DISTRICT

7. Charge for Commitment of Future Service. By Decision No. 08-05-032, the Commission authorized the Utility to impose a surcharge (SRF Surcharge) for repayment of a State Revolving Fund Loan to fund the construction of the Regional Intertie Project authorized by that Decision. In lieu of the SRF Surcharge set forth in Schedule MD-1A, an Applicant for new service who does not wish to actually receive service at the time of application but rather seeks only a firm commitment by the utility to provide service at some date in the future, shall be assessed a one-time charge of equal to (a) the applicable monthly SRF Surcharge for the meter size for which a service commitment is sought times (b) 240 months. An applicant assessed the charge described herein shall not be subject to the SRF surcharge or the SRF Surcharge Connection Fee set forth in Schedule MD-1A when the applicant actually begins receiving water service.

Within each of the three districts all new customers [applicants] requesting service to any previously unserved premises will be charged a SRF Surcharge Connection Fee calculated as the total of the monthly surcharges applicable from the effective date of the original tariff schedule [May 30, 2008] authorizing the surcharge to the date of connection.

(D)

8 As authorized by the California Public Utilities Commission all bills are subject to a one-time Surcharge of \$15.09 over approximately three (3) billing cycles at \$5.03 per month to each customer's bill as approved by the CPUC in Advice Letter No. 502. This charge offsets the audited amount of \$4,105.00 due against the DOWC Statewide Lost Revenue Recovery Memorandum Account for the period April 1, 2014 through December 31, 2017.

(N)

(N)

(To be inserted by utility)

Issued by

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

Advice Letter No. 502

Date Filed _____

Decision No. _____

JANICE HANNA

Effective _____

Director, Corporate Accounting

Resolution No. _____

Schedule No. PP-1A
(Continued)

ANNUAL GENERAL METERED SERVICE

PARADISE PINES DISTRICT

SPECIAL CONDITIONS (Cont'd.)

- 9. As authorized by the California Public Utilities Commission all bills are subject to a one-time Surcharge of \$40.67 per customer over approximately ten (10) billing cycles at \$4.07 per month as approved by the CPUC in Advice Letter No. 502. This charge offsets the audited amount of \$191,025.00 due against the DOWC Statewide Lost Revenue Recovery Memorandum Account for the period April 1, 2014 through December 31, 2017.

(D)

(N)

(N)

(To be inserted by utility)

Advice Letter No. 502

Decision No. _____

Issued by

JANICE HANNA

Director, Corporate Accounting

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

Date Filed _____

Effective _____

Resolution No. _____

TABLE OF CONTENTS

(Cont.)

SUBJECT MATTER OF SHEET

P.U.C. SHEET NO.

Rate Schedules (cont.):

Country Estates District

Schedule No. CE-1A, Annual General Metered Service 1897-W, 1977-W

Ferndale District

Schedule No. FD-1A, Annual General Metered Service 1648-W, 1649-W, 1933-W

Schedule No. FD-4, Private Fire Protection Service 407-W, 408-W

Johnson Park District

Schedule No. JP-1A, Annual General Metered Service 1900-W, 1974-W

Schedule No. JP-F, Facilities Fees 902-W

Lime Saddle District

Schedule No. LS-1A, Annual Metered Service 1666-W, 1958-W, 1358-W,

Schedule No. LS-F, Facilities Fee 1413-W, 1960-W, 1959-W, 1417-W

Magalia District

Schedule No. MD-1A, General Metered Service 2134-W, 2036-W, _____-W (C)

Metropolitan District

Schedule No. MP-1, General Metered Service 2024-W, 2017-W

Mt. Lassen District

Schedule No. ML-1A, Annual General Metered Service 830-W, 831-W

Schedule No. ML-2A, Monthly Stand-By Rate Flat Rate Service 832-W, 833-W

Schedule No. ML-MHF, Meter Hook-Up Fee 845-W

Paradise Pines District

Schedule No. PP-1A, Annual General Metered Service 2147-W, 1446-W, 1673-W, 1674-W, _____-W (C)

Schedule No. 14.1, Water Shortage Contingency Plan with Staged Mandatory Reduction and Drought Surcharges 1754-W, 1755-W, 1756-W, 1757-W, 1758-W, 1759-W, 1760-W, 1761-W, 1965-W, 1763-W, 1764-W, 1765-W, 1966-W, 1767-W, 1768-W, 1769-W, 1770-W

(To be inserted by utility)

Advice Letter No. 502 _____

Decision No. _____

Issued By

Janice Hanna

Director, Corporate Accounting

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

Date Filed _____

Effective _____

Resolution No. _____

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and services of the utility, together with other pertinent information.

SUBJECT MATTER OF SHEET

P.U.C. SHEET NO.

Title Page	2091-W
Table of Contents	____-W, (C)
	2135-W,
	2136-W,
	2099-W,
	____-W, (C)
	2145-W,
	2111-W

(To be inserted by utility)

Issued By

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

Advice Letter No. 502

Janice Hanna

Date Filed _____

Decision No. _____

Director, Corporate Accounting

Effective _____

Resolution No. _____

**Del Oro Water Company
Paradise Pines and Magalia District
Service List for Advice Letter No. 502**

**California Public Utilities Commission
Division of Ratepayer Advocates
dra_water_al@cpuc.ca.gov**

**California Public Utilities Commission
Division of Water and Audits
415-703-2691
water_division@cpuc.ca.gov**

**Paradise Irrigation District
Attn: Kevin Phillips
P.O. Box 2409
Paradise, CA 95967
1-530-877-4971
kphillips@paradiseirrigation.com**

**Butte County, Chief Administration Officer
Shari McCracken
25 County Center Drive
Oroville, CA 95966
1-530-538-7631
smccracken@buttecounty.net**

**Butte County Water and Resource Conservation
Ms. Christina Buck
308 Nelson Avenue
Oroville, CA 95965
1-530-552-3593
CBuck@buttecounty.net**

**Del Oro Water Company, Inc.
servicelist@delorowater.com**

CERTIFICATE OF SERVICE

I certify that I have by mail this day served a true copy of Advice Letter No. 502 on all interested persons and organizations in these filings or their attorneys as shown on the attached list.

Dated: April 13, 2018, at Chico, California


Lori L. Charlesworth

NOTICE

Interested Persons and Organizations should notify the Water Division, Public Utilities Commission, 505 Van Ness Avenue, Room 4002 San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on the service list on which your name appears.

Exhibit A

**Del Oro Water Company
Magalia/Paradise Pines
Advice Letter No. 502**

Advice Letter No. 367

PRELIMINARY STATEMENT

(Cont.)

W. Del Oro Water Company Statewide Lost Revenue Recovery Memorandum Account (SLRRMA) (N)

1. **PURPOSE:** The SLRRMA will track the lost revenues, violation fines, penalties, and/ or surcharges as well as costs and expenses offset by cost savings associated with any of the DOWC District's implementation of **Rule 14.1, Voluntary Water Conservation and Mandatory Rationing Plan, and/or Schedule 14.1, Staged Mandatory Water Rationing.**

2. **APPLICABILITY:** The SLRRMA will record, in a sub-account for the applicable District's implementation of Rule 14.1 and/ or Schedule 14.1, the tracking of lost revenues, cost savings associated with lower sales (lower spending on purchased water, purchased power, and pump taxes in particular) as well as increased operational costs and violation fines, penalties, and/ or surcharges collected.

DOWC shall maintain the SLRRMA sub-accounts by making entries at the end of each month as follows:

- a. A debit entry shall be made to the SLRRMA at the end of each month to record the lost revenue and increased operational costs for the period in question.
- b. A credit entry shall be made to the SLRRMA at the end of each month to record cost savings associated with lower sales including, but not limited to, (i) lower spending on purchased water; (ii) purchases power; (iii) pump taxes; and (iv) revenue from violation fines, penalties, and/ or surcharges.
- c. In addition, a credit entry will be made from the balance reducing the revenue requirement equal to a 20-basis reduction in DOWC's sub-account's most recently adopted return on equity. Then, if necessary, DOWC will further reduce the amount to be recovered to a level sufficient to ensure that such recovery does not cause the particular district in question to exceed its authorized rate of return for the period covered by the memorandum account.
- d. Interest shall accrue to the SLRRMA on a monthly basis by applying a rate equal to one-twelfth of a 3-month non-financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-the-month balances.

3. **EFFECTIVE DATE:** DOWC requests the effective date be the date of filing.

4. **DISPOSITION:** Disposition of amounts recorded in the various SLRRMA sub-accounts will be determined in a regulatory proceeding, as authorized by the Commission. OOWC will terminate this memorandum account, as pertains to each applicable district, when final implementation costs have been incurred and recorded. (N)

(To be inserted by utility)

Issued By

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

Advice Letter No. 367-B

Janice Hana

Date Filed February 7, 2014

Decision No. _____

Director, Corporate Accounting

Effective February 27, 2014

Resolution No. _____

Exhibit B

**Del Oro Water Company
Magalia
Advice Letter No. 502**

Calculations

MAGALIA

Per 1000 GALLONS

BILLING MONTH

2013 Actual CF Billed

Water - Advice Letter 263 - 4/23/10

\$ 3,479

Water - Advice Letter 371 - 2/27/14

\$ 3,582

Water - Advice Letter 382 GRC - 10/22/14

\$ 5,000

Water Rate Eff 4/13/15

\$ 5,040

Water Rate Eff 3/8/17 CPI

\$ 5,146

Expected

Actual

Difference

	2014	2015	2016	2017	2014-2017 TOTAL
28,119,203	28,119,203	28,119,203	28,119,203	28,119,203	112,476,812
9,469	-	-	-	9,469	9,469
30,466	-	-	-	30,466	30,466
84,461	19,425	-	-	103,886	103,886
-	122,141	141,721	13,717	277,579	277,579
-	-	-	130,696	130,696	130,696
124,396	141,565	141,721	144,413	552,095	552,095
86,763	101,006	101,427	105,190	394,385	394,385
(37,633)	(40,560)	(40,294)	(39,223)	(157,710)	(157,710)
109,409	134,912	135,072	137,627	517,021	517,021
-	-	-	-	-	-
-	-	-	-	-	-
109,409	134,912	135,072	137,627	517,021	517,021
72,301	101,006	101,427	95,397	370,130	370,130
-	-	-	-	-	-
13,645	-	-	-	13,645	13,645
85,945	101,006	101,427	95,397	383,775	383,775
(23,464)	(33,907)	(33,645)	(42,231)	(133,246)	(133,246)
35,425	39,040	39,040	39,040	152,545	152,545
10,626	12,770	12,770	12,770	48,936	48,936
140	-	-	140	140	140
899	1,083	1,083	1,083	4,148	4,148
47,090	52,893	52,893	52,893	205,769	205,769
28,356	19,122	16,955	17,957	82,390	82,390
10,934	13,748	14,056	13,951	52,688	52,688
-	868	650	1,667	3,185	3,185
-	-	-	-	-	-
44	-	6	-	50	50
530	570	628	540	2,268	2,268
39,863	34,307	32,295	34,116	140,581	140,581
7,226	18,586	20,598	18,777	65,188	65,188

Drought tracking:

	TO DATE	With 20-point reduction
Expected Metered	517,021	517,021
Expected Water Sales	-	-
Expected Surcharges	-	-
Total Expected Rev	517,021	515,986.66
Actual Metered	370,130	370,130
Actual WS	-	-
Actual Surcharges	13,645	13,645
Actual Total	383,775	383,007.19
Difference	(133,246)	(132,979.47)
Exp Purch Water	152,545	152,545
Exp Power	48,936	48,936
Exp Other Vol Rel Exp	140	140
Exp Lab Fees	4,148	4,148
Expected Total	205,769	205,357.33
Actual PW	82,390	82,390
Actual Power	52,688	52,688
Actual OVRE	3,185	3,185
Actual Payroll-Drought	-	-
Drought Expenses	50	50
Actual Lab Fees	2,268	2,268
Actual Total	140,581	140,300.06
Difference	65,188	65,057.27

Potential to collect \$ 67,922.20
 Advice Letter 407 Surcharge Received \$ (5,468.00)
 Advice Letter 480 Surcharge Received \$ (2,895.00)

2014-17 Total Remaining \$ 59,559.20

Advice Letter No. 503 \$ (4,105.00)
\$ 55,454.20

Del Oro Water Company
Magalia District
Advice Letter No. 502

MAGALIA

Per 1000 GALLONS

BILLING MONTH

2013 Actual CF Billed

Water - Advice Letter 263 - 4/23/10

\$ 3,479

Water - Advice Letter 371 - 2/27/14

\$ 3,582

Water - Advice Letter 382 GRC - 10/22/14

\$ 5,000

Water Rate Eff 4/13/15

\$ 5,040

Water Rate Eff 3/8/17 CPI

\$ 5,146

2017

Expected

6,396.83

Actual

6,790.60

Difference

393.77

1,269,213

1,452,480

1,163,280

1,412,760

2,287,020

3,642,180

3,354,429

4,231,711

3,397,981

2,000,769

1,976,190

1,931,190

28,119,203

0

0

0

13,717

130,696

144,412.92

105,189.81

(39,223.11)

137,627.48

95,396.73

95,396.73

(42,230.75)

39,040.00

12,770.00

1,083.00

52,893.00

17,957.19

13,951.05

1,667.41

-

-

540.00

34,115.65

18,777.35

Drought tracking:

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2017
Expected Metered	7,512.96	5,890.51	6,882.65	5,675.46	6,892.63	11,158.01	17,769.62	17,005.38	21,452.78	17,226.16	10,142.96	10,018.35	137,627.48
Expected Water Sales													
Expected Surcharges													
Total Expected Rev	7,512.96	5,890.51	6,882.65	5,675.46	6,892.63	11,158.01	17,769.62	17,005.38	21,452.78	17,226.16	10,142.96	10,018.35	137,627.48
Actual Metered	6,790.60	5,773.67	5,427.24	8,204.97	6,288.75	9,572.47	12,893.90	12,017.02	14,606.49	98.92	7,770.12	5,952.58	95,396.73
Actual WS													
Actual Surcharges													
Actual Total	6,790.60	5,773.67	5,427.24	8,204.97	6,288.75	9,572.47	12,893.90	12,017.02	14,606.49	98.92	7,770.12	5,952.58	95,396.73
Difference	(722.36)	(116.84)	(1,455.41)	2,529.51	(603.88)	(1,585.54)	(4,875.72)	(4,988.36)	(6,846.29)	(17,127.24)	(2,372.84)	(4,065.77)	(42,230.75)
Exp Purch Water	465.98	347.98	394.98	568.97	4,608.78	6,130.71	7,668.64	6,554.69	4,565.79	2,713.87	2,328.89	2,690.70	39,040.00
Exp Power	714.46	713.54	683.12	670.21	962.45	1,398.50	1,591.18	1,542.32	1,482.40	1,202.14	1,008.55	801.12	12,770.00
Exp Other Vol Rel Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
Exp Lab Fees	47.09	47.09	47.09	-	47.09	47.09	47.09	47.09	339.03	320.19	47.09	47.09	1,083.00
Expected Total	1,227.53	1,108.61	1,125.19	1,239.19	5,618.32	7,576.30	9,306.91	8,144.10	6,387.21	4,236.21	3,384.52	3,538.91	52,893.00
Actual PW	2,516.49	358.61	370.45	205.47	341.05	2,023.80	3,091.04	3,174.42	2,314.87	1,788.83	915.64	856.52	17,957.19
Actual Power	1,015.62	820.86	772.12	1,011.46	1,101.86	1,252.40	1,486.16	1,534.58	1,502.32	1,297.95	1,153.00	1,002.72	13,951.05
Actual OVRE	-	58.94	67.20	67.20	38.96	66.40	719.27	-	-	-	256.56	392.88	1,667.41
Actual Payroll-Drought	-	-	-	-	-	-	-	-	-	-	-	-	-
Drought Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Lab Fees	25.00	75.00	25.00	25.00	134.00	435.00	736.50	180.00	75.00	25.00	75.00	(1,270.50)	540.00
Actual Total	3,557.11	1,313.41	1,234.77	1,309.13	1,576.91	3,750.16	5,380.10	5,608.27	3,892.19	3,111.78	2,400.20	981.62	34,115.65
Difference	(2,329.58)	(204.80)	(109.58)	(69.94)	4,041.41	3,826.14	3,926.81	2,535.83	2,495.02	1,124.43	984.32	2,557.29	18,777.35

Del Oro Water Company
Magalia District
Advice Letter No. 502

MAGALIA

Per 1000 GALLONS

BILLING MONTH

2013 Actual CF Billed

Water - Advice Letter 263 - 4/23/10

\$ 3,479

Water - Advice Letter 371 - 2/27/14

\$ 3,582

Water - Advice Letter 382 GRC - 10/22/14

\$ 5,000

Water Rate Eff 4/13/15

\$ 5,040

Water Rate Eff 3/8/17 CPI

\$ 5,146

2016

Expected

Actual

Difference

Drought tracking:

2016

Expected Metered

Expected Water Sales

Expected Surcharges

Total Expected Rev

Actual Metered

Actual WS

Actual Surcharges

Actual Total

Difference

Exp Purch Water

Exp Power

Exp Other Vol Rel Exp

Exp Lab Fees

Expected Total

Actual PW

Actual Power

Actual OVRE

Actual Payroll-Drought

Drought Expenses

Actual Lab Fees

Actual Total

Difference

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2016
1,269,213	1,452,480	1,163,280	1,412,760	2,287,020	3,642,180	3,354,429	4,231,711	3,397,981	2,000,769	1,976,190	1,931,190	28,119,203	0
3,479													0
3,582													0
5,000													0
5,040	7,320	5,863	7,120	11,527	18,357	16,906	21,328	17,126	10,084	9,960	9,733	141,721	0
5,146													0
Expected	7,320.50	5,862.93	7,120.31	11,526.58	18,356.59	16,906.32	21,327.82	17,125.82	10,083.88	9,960.00	9,733.20	141,720.78	
Actual	5,301.77	5,634.70	5,576.71	7,802.65	7,111.90	10,464.18	11,011.84	14,386.33	9,340.87	6,271.08	6,124.49	101,427.23	
Difference	(1,095.06)	(1,685.80)	(286.22)	682.34	(4,414.68)	(7,892.41)	(8,927.11)	(2,739.49)	(743.01)	(3,688.92)	(3,608.71)	(40,293.55)	
Expected Metered	7,512.96	5,890.51	6,741.07	5,568.71	6,750.84	10,928.47	17,404.08	16,655.55	21,011.47	16,871.80	9,934.30	9,812.26	135,072.00
Expected Water Sales													
Expected Surcharges													
Total Expected Rev	7,512.96	5,890.51	6,741.07	5,568.71	6,750.84	10,928.47	17,404.08	16,655.55	21,011.47	16,871.80	9,934.30	9,812.26	135,072.00
Actual Metered	5,301.77	5,634.70	5,576.71	7,802.65	7,111.90	10,464.18	11,011.84	14,386.33	9,340.87	6,271.08	6,124.49	101,427.23	
Actual WS													
Actual Surcharges													
Actual Total	5,301.77	5,634.70	5,576.71	7,802.65	7,111.90	10,464.18	11,011.84	14,386.33	9,340.87	6,271.08	6,124.49	101,427.23	
Difference	(2,211.19)	(255.81)	(1,164.36)	2,243.94	361.06	(464.29)	(6,392.24)	(4,254.84)	(6,625.14)	(7,530.93)	(3,663.22)	(3,687.77)	(33,644.77)
Exp Purch Water	465.98	347.98	394.98	568.97	4,608.78	6,130.71	7,668.64	6,554.69	4,565.79	2,713.87	2,328.89	2,690.70	39,040.00
Exp Power	714.46	713.54	683.12	670.21	962.45	1,398.50	1,591.18	1,542.32	1,482.40	1,202.14	1,008.55	801.12	12,770.00
Exp Other Vol Rel Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
Exp Lab Fees	47.09	47.09	47.09	-	47.09	47.09	47.09	47.09	339.03	320.19	47.09	47.09	1,083.00
Expected Total	1,227.53	1,108.61	1,125.19	1,239.19	5,618.32	7,576.30	9,306.91	8,144.10	6,387.21	4,236.21	3,384.52	3,538.91	52,893.00
Actual PW	685.53	762.68	330.35	370.07	395.28	680.57	802.01	3,947.56	3,348.75	2,367.93	1,449.26	1,814.60	16,954.59
Actual Power	942.05	598.03	772.15	1,072.51	1,124.77	1,398.46	1,460.80	1,629.67	1,515.08	1,332.71	1,208.07	1,001.33	14,055.63
Actual OVRE	-	-	92.66	79.56	122.28	92.66	60.33	31.50	-	-	-	171.42	650.41
Actual Payroll-Drought	-	6.20	-	-	-	-	-	-	-	-	-	-	6.20
Drought Expenses	-	75.00	25.00	25.00	75.00	25.00	25.00	230.00	138.00	593.00	75.00	(683.00)	628.00
Actual Lab Fees	1,652.58	1,441.91	1,220.16	1,547.14	1,717.33	2,196.69	2,348.14	5,888.73	5,001.83	4,293.64	2,732.33	2,304.35	32,294.83
Actual Total	(425.05)	(333.30)	(94.97)	(307.95)	3,900.99	5,379.61	6,958.77	2,305.37	1,385.38	(57.43)	652.19	1,234.56	20,598.17

MAGALIA

Per 1000 GALLONS
BILLING MONTH

2013 Actual CF Billed

Water - Advice Letter 263 - 4/23/10

\$ 3,479

Water - Advice Letter 371 - 2/27/14

\$ 3,582

Water - Advice Letter 382 GRC - 10/22/14

\$ 5,000

Water Rate Eff 4/13/15

\$ 5,040

Water Rate Eff 3/8/17 CPI

\$ 5,146

2015

Expected

6,346.07

Actual

7,662.23

Difference

1,316.17

1,163.280

1,452,480

1,163,280

1,412,760

2,287,020

3,642,180

3,354,429

4,231,711

3,397,981

1,976,190

1,931,190

2,000,769

2,328,89

17,126

10,084

9,960

9,733

122,141

0

0

19,425

28,119,203

0

0

141,565.38

101,005.50

(40,559.88)

134,912.12

101,005.50

(33,906.62)

101,005.50

101,005.50

101,005.50

Drought tracking:

2015

Expected Metered

7,453.33

Expected Water Sales

5,843.76

Expected Surcharges

6,687.57

Total Expected Rev

7,453.33

Actual Metered

7,662.23

Actual WS

5,843.76

Actual Surcharges

6,085.29

Actual Total

208.90

Difference

241.53

Expected Metered

7,453.33

Expected Water Sales

5,843.76

Expected Surcharges

6,687.57

Total Expected Rev

7,453.33

Actual Metered

7,662.23

Actual WS

5,843.76

Actual Surcharges

6,085.29

Actual Total

208.90

Difference

241.53

6,687.57

7,453.33

7,662.23

5,843.76

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6,687.57

7,453.33

7,662.23

5,843.76

MAGALIA

Per 1000 GALLONS

BILLING MONTH

2013 Actual CF Billed

Water - Advice Letter 263 - 4/23/10

\$ 3,479 \$ 4,416 \$ 5,053

Water - Advice Letter 371 - 2/27/14

\$ 3,582

Water - Advice Letter 382 GRC - 10/22/14

\$ 5,000

Water Rate Eff 4/13/15

\$ 5,040

Water Rate Eff 3/8/17 CPI

\$ 5,146

2014

Expected

4,415.59 5,053.18 4,166.87

Actual

5,048.13 5,442.90 3,971.19

Difference

632.54 389.72 (195.68)

Drought tracking:

2014

Expected Metered "Expected metered" is calculated by determining each month's % of total Expected Water Sales 2014 budgeted mtr rev (based on 2013 Expected Surcharges use), then using this allocation times the Total Expected Rev approved metered revenue in the Actual Metered applicable GRC/advice letter.

Actual WS

Actual Surcharges Interim rate surcharge to be billed

Actual Total

Difference

4,412.74 5,359.11 8,675.50 17,265.95 16,523.36 20,844.71 16,737.89 9,855.46 9,734.38 109,409.10

4,412.74 5,359.11 8,675.50 17,265.95 16,523.36 20,844.71 16,737.89 9,855.46 9,734.38 109,409.10

4,929.37 5,124.51 9,558.70 11,086.52 10,748.80 9,215.00 8,251.61 7,241.01 6,145.14 72,300.66

4,929.37 5,124.51 883.20 (2,366.24)

3,813.19 3,696.50 14,899.71 14,445.30 12,384.05 11,217.49 7,241.01 (2,614.45)

3,813.19 3,696.50 14,899.71 14,445.30 12,384.05 11,217.49 7,241.01 (2,614.45)

4,929.37 5,124.51 883.20 (2,366.24)

13,644.62 85,945.28 (23,463.82)

Exp Purch Water

447.92 3,628.24 4,826.37 7,668.64 6,554.69 4,565.79 2,713.87 2,328.89 2,690.70 35,425.11

Exp Power

662.92 951.98 1,383.28 1,591.18 1,542.32 1,482.40 1,202.14 1,008.55 801.12 10,625.88

Exp Other Vol Rel Exp

46.58 46.58 46.58 46.58 46.58 46.58 46.58 46.58 46.58 139.75

Exp Lab Fees

25.78 25.78 25.78 25.78 25.78 25.78 25.78 25.78 25.78 899.13

Expected Total

1,157.42 4,652.58 6,282.01 9,306.91 8,144.40 6,387.21 4,236.21 3,384.52 3,538.91 47,089.87

Actual PW

512.14 3,260.83 4,428.12 5,380.14 4,825.30 3,627.69 2,522.56 1,778.22 2,020.77 28,355.77

Actual Power

761.94 1,039.85 1,446.42 1,540.95 1,488.09 1,475.22 1,294.80 1,089.99 796.24 10,933.50

Actual OVRE

- - - - - - - - - -

Actual Payroll-Drought

31.97 - - - - - 3.18 - - 44.17

Drought Expenses

25.00 50.00 25.00 25.00 50.00 480.00 230.00 130.00 (485.00) 530.00

Actual Lab Fees

1,331.05 4,350.68 5,899.54 6,946.09 6,372.41 5,586.09 4,047.36 2,998.21 2,332.01 39,863.44

Actual Total

(173.63) 301.90 382.47 2,360.82 1,771.69 801.12 188.85 386.31 1,206.90 7,226.44

Difference

Exhibit C

Del Oro Water Company Paradise Pines Advice Letter No. 502

Calculations

Paradise Pines
Per 100 CF

BILLING MONTH	2014	2015	2016	2017	2014-17 TOTAL
Rate - as of 1/1/13	50,993,059	50,993,059	50,993,059	50,993,059	203,972,236
Rate - as of 2/27/14 (March Billing)	135,588	-	-	-	135,588
Rate - as of 7/1/14	398,028	-	-	-	398,028
Rate - as of 5/7/15	906,023	290,200	-	-	1,196,223
Rate - as of 11/5/16	-	1,331,601	1,411,682	-	2,743,283
	-	-	262,972	1,774,558	2,037,531
	-	-	-	-	6,510,653

Expected	1,439,639	1,621,801	1,674,655	1,774,558	6,510,653
Actual	1,231,777	1,051,946	1,059,476	1,258,834	4,602,033
Difference	(207,861)	(569,855)	(615,179)	(515,725)	(1,908,620)

Drought tracking:

	2014	2015	2016	2017	2018	TO DATE
Expected Metered	1,324,016	1,596,800	1,614,015	1,710,046	-	6,244,877.16
Expected Water Sales	-	-	-	-	-	-
Expected Surcharges	-	-	-	-	-	-
Total Expected Rev	1,324,016	1,596,800	1,614,015	1,710,046	-	6,244,877.16
Actual Metered	1,004,775	1,051,946	1,059,476	1,258,834	4,375,030.51	6,232,387.41
Actual WS	26,744	20,280	16,003	21,229	84,256.23	-
Actual Surcharges	88,655	34,957	-	-	123,611.68	-
Actual Total	1,120,174	1,107,183	1,075,478	1,280,063	4,582,898.42	4,573,732.62
Difference	(203,842)	(489,617)	(538,537)	(429,983)	(1,661,978.74)	(1,658,654.78)

With 20-point reduction

Exp Purch Water	121,796	208,832	208,832	208,832	748,291.54	
Exp Power	258,678	308,119	308,119	308,119	1,183,035.28	
Exp Other Vol Rel Exp	1,121	1,735	1,735	1,735	6,326.22	
Exp Lab Fees	4,157	6,350	6,350	6,350	23,207.44	
Expected Total	385,752	525,036	525,036	525,036	1,960,860.48	1,956,938.76
Actual Power	198,745	174,064	171,428	198,370	742,606.78	
Actual PW	236,503	233,550	255,953	279,270	1,005,275.06	
Actual OVRE	1,494	1,674	1,671	1,513	6,351.87	
Actual Payroll/Drought	-	-	-	-	-	
Drought Expenses	264	3,680	775	-	4,718.83	
Actual Lab Fees	4,395	6,081	5,915	5,640	22,031.00	
Actual Total	441,400	419,049	435,742	484,793	1,780,983.54	1,777,421.57
Difference	(55,647)	105,987	89,294	40,244	179,876.94	179,517.18

2014-17 Potential to collect \$ **1,479,137.60**

	2014	2015	2016	2017	2018	TOTAL
Drought Surcharges Billed	-	165,577	115,033	-	-	280,610
Less Drought Surcharges Billed	-	-	-	-	-	(280,610.16)
2014-17 Remaining \$	\$	\$	\$	\$	\$	1,198,527.44

Advice Letter 411 Surcharge Received \$ (178,650.00)
2014-17 Total Remaining \$ **1,019,877.44**

Advice Letter No. 502 \$ (191,025.00)

\$ **828,852.44**

Paradise Pines
Per 100 CF

BILLING MONTH	2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2017
Rate - as of 1/1/13		2,587,186	2,578,082	2,150,636	2,704,819	4,035,571	5,651,452	5,814,970	6,775,948	6,737,232	4,400,486	4,153,176	3,403,501	50,993,059
Rate - as of 2/27/14 (March Billing)	2.6250%													
Rate - as of 7/1/14	2.7370%													
Rate - as of 5/7/15	2.8960%													
Rate - as of 11/5/16	3.2500%													
3.4800%		90,034	89,717	74,842	94,128	140,438	196,671	202,361	235,803	234,456	153,137	144,531	118,442	1,774,558
Expected		90,034.07	89,717.25	74,842.13	94,127.70	140,437.87	196,670.53	202,360.96	235,802.99	234,455.67	153,136.91	144,530.52	118,441.83	1,774,558
Actual		80,261.58	68,768.21	66,342.34	79,296.70	69,746.40	116,531.05	150,564.05	148,140.52	167,563.62	123,223.55	109,672.68	78,722.88	1,258,834
Difference		(9,772.49)	(20,949.04)	(8,499.79)	(14,831.00)	(70,691.47)	(80,139.48)	(51,796.91)	(87,662.47)	(66,892.05)	(29,913.36)	(34,857.84)	(39,718.95)	(515,725)
Drought tracking:														
Expected Metered		80,669.86	80,385.99	69,919.14	87,936.13	131,200.09	183,733.85	200,032.41	233,089.63	231,757.82	151,374.79	142,867.43	117,078.94	1,710,046
Expected Water Sales		80,669.86	80,385.99	69,919.14	87,936.13	131,200.09	183,733.85	200,032.41	233,089.63	231,757.82	151,374.79	142,867.43	117,078.94	1,710,046
Expected Surcharges														
Total Expected Rev		80,669.86	80,385.99	69,919.14	87,936.13	131,200.09	183,733.85	200,032.41	233,089.63	231,757.82	151,374.79	142,867.43	117,078.94	1,710,046
Actual Metered		80,261.58	68,768.21	66,342.34	79,296.70	69,746.40	116,531.05	150,564.05	148,140.52	167,563.62	123,223.55	109,672.68	78,722.88	1,258,834
Actual WS		1,814.60	2,516.49	358.61	370.45	205.47	341.05	4,338.01	3,091.04	3,174.42	2,314.87	1,788.83	915.64	21,229
Actual Surcharges														
Actual Total		82,076.18	71,284.70	66,700.95	79,667.15	69,951.87	116,872.10	154,902.06	151,231.56	170,738.04	125,538.42	111,461.51	79,638.52	1,280,063
Difference		1,406.32	(9,101.29)	(3,218.19)	(8,268.98)	(61,248.22)	(66,861.75)	(45,130.35)	(81,858.07)	(61,019.78)	(25,836.37)	(31,405.92)	(37,440.42)	(429,983)
Exp Purch Water		16,821.62	15,065.28	15,317.98	16,565.78	27,038.04	31,809.14	22,512.61	40,183.77	36,562.09	25,793.09	30,822.41	4,375.52	208,832
Exp Power		106.73	54.61	247.38	240.77	268.90	134.86	157.20	136.52	147.27	-	22,003.07	17,192.54	308,119
Exp Other Vol Rel Exp		547.89	547.89	602.67	7,750.40	657.46	739.65	794.43	547.89	772.52	8,426.49	832.79	127.42	1,735
Exp Lab Fees		17,476.24	15,661.78	16,168.03	124,217.87	27,964.40	68,140.59	63,589.04	40,868.17	57,133.28	34,219.58	53,771.61	5,825.41	525,036
Actual PW		8,371.35	19,883.93	18,733.77	18,997.39	30,029.29	5,905.91	17,593.53	16,441.49	15,035.18	11,371.74	97,671.74	25,978.57	198,370
Actual Power		22,004.26	88.50	67.20	168.00	58.44	132.80	338.77	281.00	29,416.60	25,594.17	16,257.78	15,254.08	279,270
Actual OVRE											174.88	89.64	114.20	1,513
Actual Payroll/Drought														
Drought Expenses		500.00	400.00	832.50	400.00	821.00	400.00	945.00	528.00	2,025.00	400.00	3,055.00	(4,666.50)	5,640
Actual Lab Fees		30,875.61	20,372.43	19,633.47	19,397.39	31,018.29	28,603.39	46,441.58	50,397.26	46,757.78	37,540.79	117,074.16	36,680.35	484,793
Actual Total		(13,399.37)	(4,710.65)	(3,465.44)	104,820.48	(5,053.89)	39,537.20	17,147.46	(9,529.09)	10,375.50	(3,321.21)	(63,302.55)	(50,854.94)	40,244
Difference														

2017

Drought Surcharges Billed

Paradise Pines
Per 100 CF

BILLING MONTH	2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2016
Rate - as of 1/1/13		2,587,186	2,578,082	2,150,636	2,704,819	4,035,571	5,651,452	5,814,970	6,775,948	6,737,232	4,400,486	4,153,176	3,403,501	50,993,059
Rate - as of 2/27/14 (March Billing)	2.6250%													
Rate - as of 7/1/14	2.7370%													
Rate - as of 5/7/15	2.8960%													
Rate - as of 11/5/16	3.4800%	84,084	83,788	69,896	87,907	131,156	183,672	188,987	220,218	218,960	143,016	144,531	118,442	1,411,682

Expected	84,083.55	83,787.67	69,895.67	87,906.62	131,156.06	183,672.19	188,986.53	220,218.31	218,960.04	143,015.80	144,530.52	144,530.52	118,441.83	1,674,655
Actual	66,600.10	63,285.90	59,269.47	71,136.01	74,981.25	93,027.84	109,835.65	121,626.99	131,238.82	111,744.54	80,481.78	80,481.78	76,247.21	1,059,476
Difference	(17,483.45)	(20,501.77)	(10,626.20)	(16,770.61)	(56,174.81)	(90,644.35)	(79,150.88)	(98,591.32)	(87,721.22)	(31,271.26)	(64,048.74)	(64,048.74)	(42,194.62)	(615,179)

Drought tracking:

	2016	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2016
Expected Metered	75,327.58	75,062.51	85,288.81	82,112.65	122,511.50	171,566.26	186,785.47	217,653.51	216,409.89	141,350.14	142,867.43	117,078.94	1,614,015	
Expected Water Sales														
Expected Surcharges														
Total Expected Rev	75,327.58	75,062.51	85,288.81	82,112.65	122,511.50	171,566.26	186,785.47	217,653.51	216,409.89	141,350.14	142,867.43	117,078.94	1,614,015	
Actual Metered	66,600.10	63,285.90	59,269.47	71,136.01	74,981.25	93,027.84	109,835.65	121,626.99	131,238.82	111,744.54	80,481.78	80,481.78	76,247.21	1,059,476
Actual WS	862.58	685.53	762.68	330.35	370.07	395.28	680.57	802.01	3,947.56	3,348.75	2,367.93	1,449.26	16,003	
Actual Surcharges														
Actual Total	67,462.68	63,971.43	60,032.15	71,466.36	75,351.32	93,423.12	110,516.22	122,429.00	135,186.38	115,093.29	82,849.71	77,696.47	1,075,478	
Difference	(7,864.90)	(11,091.08)	(5,256.66)	(10,646.29)	(47,160.18)	(78,143.14)	(76,269.25)	(95,224.51)	(81,223.51)	(26,256.85)	(60,017.72)	(39,382.47)	(538,537)	
Exp Purch Water														
Exp Power	16,821.62	15,059.28	15,317.98	16,565.78	27,038.04	31,809.14	22,512.61	40,183.77	36,562.09	25,793.09	22,003.07	30,822.41	4,375.52	208,832
Exp Other Vol Rel Exp	106.73	54.61	247.38	240.77	268.90	134.86	157.20	136.52	147.27	-	113.35	113.35	127.42	308,119
Exp Lab Fees	547.89	547.89	602.67	7,750.40	657.46	739.65	794.43	547.89	772.52	8,426.49	832.79	832.79	(16,870.07)	1,735
Expected Total	17,476.24	15,661.78	16,168.03	124,217.87	27,964.40	68,140.59	63,589.04	40,868.17	57,133.28	34,219.58	53,771.61	53,771.61	5,825.41	6,350
Actual PW														
Actual Power	18,371.22	16,667.57	16,928.33	17,738.79	22,621.32	29,428.78	29,376.98	27,614.48	28,251.20	23,007.53	13,585.63	142,238.16	29,190.19	171,428
Actual OVRE			186.00	79.56	239.83	186.00	281.70	221.40	235.20	69.40	-	-	171.42	1,671
Actual Payroll-Drought														
Drought Expenses	6.80	391.04	250.20	68.00	31.04	21.53	6.51	-	-	-	-	-	-	775
Actual Lab Fees	400.00	835.00	500.00	454.00	725.00	575.00	400.00	905.00	400.00	1,197.00	605.00	605.00	(1,081.00)	5,915
Actual Total	18,778.02	17,893.61	17,864.53	18,340.35	23,617.19	30,211.31	30,065.19	28,740.88	28,886.40	24,273.93	156,428.79	156,428.79	40,641.62	435,742
Difference	(1,301.78)	(2,231.83)	(1,696.50)	105,877.52	4,347.21	37,929.28	39,523.85	12,127.29	28,246.88	9,945.65	(102,657.18)	(102,657.18)	(34,816.21)	89,294

	2016	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2016
Drought Surcharges Billed	25349.65	16249.53	16249.53	15157.22	20419.58	17438.33	20839.56	-420.76	-0.16	0	0	0	0	115,033

Paradise Pines
Per 100 CF

BILLING MONTH	2013	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2015
Rate - as of 1/1/13		2,587,186	2,578,082	2,150,636	2,704,819	4,035,571	5,651,452	5,814,970	6,775,948	6,737,232	4,400,486	4,153,176	3,403,501	50,993,059
Rate - as of 2/27/14 (March Billing)	2.6250%													
Rate - as of 7/1/14	2.7370%													
Rate - as of 7/1/15	2.8960%	74,925	74,661	62,282	78,332	131,156	183,672	188,987	220,218	218,960	143,016	134,978	110,614	290,200
Rate - as of 11/5/16	3.2500%													1,331,601
	3.4800%													

	2015	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2015
Expected		74,924.91	74,661.25	62,282.42	78,331.56	131,156.06	183,672.19	188,986.53	220,218.31	218,960.04	143,015.80	134,978.22	110,613.78	1,621,801
Actual		76,424.86	65,546.17	61,832.01	82,108.42	86,839.95	90,226.14	118,992.20	103,988.89	106,455.53	105,307.01	87,140.20	67,084.53	1,051,946
Difference		1,499.95	(9,115.08)	(450.41)	3,776.86	(44,316.11)	(93,446.05)	(69,994.33)	(116,229.42)	(112,504.51)	(37,708.79)	(47,838.02)	(43,529.25)	(569,855)

Drought tracking:

	2015	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2015
Expected Metered		75,327.58	75,062.51	65,288.81	82,112.65	122,511.50	171,566.26	186,785.47	217,653.51	216,409.89	141,350.14	133,406.18	109,325.50	1,596,800
Expected Surcharges														
Total Expected Rev		75,327.58	75,062.51	65,288.81	82,112.65	122,511.50	171,566.26	186,785.47	217,653.51	216,409.89	141,350.14	133,406.18	109,325.50	1,596,800
Actual Metered		76,424.86	65,546.17	61,832.01	82,108.42	86,839.95	90,226.14	118,992.20	103,988.89	106,455.53	105,307.01	87,140.20	67,084.53	1,051,946
Actual WS		2,020.77	856.63	709.97	677.13	282.61	332.40	2,342.16	4,446.31	2,516.49	2,158.73	1,708.49	2,228.46	20,280
Actual Surcharges		9,338.37	8,045.97	7,539.83	10,031.80									34,957
Actual Total		87,784.00	74,449.77	70,081.81	92,817.35	87,122.56	90,558.54	121,334.36	108,435.20	108,972.02	107,465.74	88,848.69	69,312.99	1,107,183
Difference		12,456.42	(612.74)	4,793.00	10,704.70	(35,388.94)	(81,007.72)	(65,451.11)	(109,218.31)	(107,437.87)	(33,884.40)	(44,557.49)	(40,012.51)	(489,617)

Exp Purch Water		16,821.62	15,059.28	15,317.98	16,565.78	27,038.04	31,809.14	22,512.61		19,651.41		30,822.41	4,375.52	208,832
Exp Power		106.73	54.61	247.38	240.77	268.90	134.86	157.20	136.52	147.27		22,003.07	17,192.54	308,119
Exp Other Vol Rel Exp		547.89	547.89	602.67	7,750.40	657.46	739.65	794.43	547.89	772.52	8,426.49	113.35	127.42	1,735
Exp Lab Fees		17,476.24	15,661.78	16,168.03	124,217.87	27,964.40	68,140.59	63,589.04	40,868.17	57,133.28	34,219.58	53,771.61	5,825.41	525,036
Actual PW				30.32			4,807.66			60,901.50		81,297.93	27,026.94	174,064
Actual Power		16,083.20	15,498.60	16,483.47	18,797.45	24,482.73	26,640.59	25,133.41	24,398.52	22,983.32	18,679.83	12,624.76	11,743.78	233,550
Actual OVRE		132.18	131.60	159.11	159.11	101.59	327.50	152.10	101.50	163.76	245.97			1,674
Actual Payroll-Drought						2,137.76	1,172.68	239.06	49.98	49.85	11.97	3.88	14.78	3,680
Drought Expenses		400.00	650.00	400.00	655.00	931.00	400.00	500.00	500.00	805.00	425.00	585.00	(170.00)	6,081
Actual Lab Fees		16,615.38	16,280.20	17,072.90	19,611.56	27,653.08	28,540.77	30,832.23	25,050.00	84,903.43	19,362.77	94,511.57	38,615.50	419,049
Actual Total		860.86	(618.42)	(904.87)	104,606.31	311.32	39,599.82	32,756.81	15,818.17	(27,770.15)	14,856.81	(40,739.96)	(32,790.09)	105,987

	2015	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2015
Drought Surcharges Billed					42,424.65	21,566.27	38,174.84	21,890.76	38,174.84	21,890.76	38,174.84	23,421.65	18,099.04	165,577

Exhibit D

**Del Oro Water Company
Magalia/Paradise Pines
Advice Letter No. 502**

Notice to Customers

DEL ORO WATER COMPANY
MAGALIA DISTRICT CUSTOMERS
(Account Numbers Beginning with "004")
CPUC ADVICE LETTER NO. 502

Del Oro Water Company (DOWC) on behalf of its Magalia District (DOWCMD) hereby notifies the public that it has requested authority from the California Public Utilities Commission to impose a one-time surcharge of \$4,105.00 or 1.94% collected over approximately a three (3) month period. The increase is the result of an audit of the DOWC Statewide Lost Revenue Recovery Memorandum Account (SLRRMA) from April 1, 2014 thru December 31, 2017. This account tracks the lost revenues as well as cost savings associated with lower sales (lower spending on purchased water, purchased power, and pump taxes in particular) as well as increased operational costs.

To recover the assessed expenses, **DOWCMD has requested a one-time surcharge of \$15.09 per customer billed at \$5.03 per month** over an approximate three (3) month period of time effective with approval of Advice Letter No. 502. Customers will see this, or a Commission approved charge, on a monthly bill soon after Commission approval has been obtained.

You may contact the Commission regarding this notice in one of two ways:

File a PROTEST:

A protest is a document stating that you object to the utility receiving all or some part of its request. If you wish to file a protest, you must state the facts constituting the grounds for the protest, how the advice letter affects you, and the reasons why you believe the whole advice letter, or part of it, is not justified.

If the protest requests an evidentiary hearing (an evidentiary hearing is a legal proceeding held before an administrative law judge at the Commission to obtain evidence), your protest must state the facts you would present at the evidentiary hearing to support your request for a complete or a partial denial of the advice letter. The filing of a protest does not ensure that an evidentiary hearing will be held. The decision whether or not to hold an evidentiary hearing will be based on the content of the protest.

File a RESPONSE:

A response is a document that does not object to the request sought in the application, but nevertheless, presents information you believe would be useful to the Commission in acting on the application.

Whether you wish to file a PROTEST or send a RESPONSE you must:

- Send a copy of your document to the utility
- Mail both one copy to the utility and one copy to the Commission within twenty (20) days of the date you received this notice.

The utility must respond to your protest or response within five (5) days. All protests or responses to this filing should be sent to:

California Public Utilities Commission **and**
Water Division
505 Van Ness Avenue
San Francisco, CA 94102
Fax: 415-703-2481
E-Mail: water_division@cpuc.ca.gov

Del Oro Water Company
Director of Community Relations
Post Office Drawer 5172
Chico, CA 95927
Fax: 530-894-5405
E-Mail: communityrelations@delorowater.com

The Commission staff will make an investigation of the utility's request. Following the investigation, the Commission may grant the utility's request in whole or in part, or may deny it. It may also order the utility to charge rates different from those shown in this notice.

Section 454 of the California Public Utilities Code provides that no public utility shall raise any rate or so alter any classification, contract, or rule as a result of any rate increase except on a showing before the Commission and a finding of the Commission that such increase is justified. Customers may wish to call to the Commission's attention any problem covering water service, billing procedure, or other factor pertaining to a reasonable charge for the service. Customers, who would like to provide any other information or comments regarding this requested increase, should write to the Commission at the above listed address.

Comments should mention that they pertain to **Del Oro Water Company, Magalia SLRRMA 2018 Memorandum Account Surcharge** and must be sent no later than twenty (20) days after the date of publication and receipt of this notice.

If you have not received a reply to your protest from the utility within 10 business days, contact their Director of Community Relations at 530-717-2504.

A copy of Del Oro Water Company's filing may be inspected in its business office: 426 Broadway, Suite 301, Chico, California 95928. Further information may be obtained from the utility at its business office or from the Commission at the above address.

DEL ORO WATER COMPANY
PARADISE PINES DISTRICT CUSTOMERS
(Account Numbers Beginning with "002")
CPUC ADVICE LETTER NO. 502

Del Oro Water Company (DOWC) on behalf of its Paradise Pines District (DOWCPP) hereby notifies the public that it has requested authority from the California Public Utilities Commission to impose a one-time surcharge of \$191,025 or 7.149% collected over approximately a three (3) month period. The increase is the result of an audit of the DOWC Statewide Lost Revenue Recovery Memorandum Account (SLRRMA) from April 1, 2014 thru December 31, 2017. This account tracks the lost revenues as well as cost savings associated with lower sales (lower spending on purchased water, purchased power, and pump taxes in particular) as well as increased operational costs.

To recover the assessed expenses, **DOWCPP has requested a one-time surcharge of \$40.67 per customer billed at \$4.07 per month** over an approximate ten (10) month period of time effective with approval of Advice Letter No. 502. Customers will see this, or a Commission approved charge, on a monthly bill soon after Commission approval has been obtained.

You may contact the Commission regarding this notice in one of two ways:

File a PROTEST:

A protest is a document stating that you object to the utility receiving all or some part of its request. If you wish to file a protest, you must state the facts constituting the grounds for the protest, how the advice letter affects you, and the reasons why you believe the whole advice letter, or part of it, is not justified.

If the protest requests an evidentiary hearing (an evidentiary hearing is a legal proceeding held before an administrative law judge at the Commission to obtain evidence), your protest must state the facts you would present at the evidentiary hearing to support your request for a complete or a partial denial of the advice letter. The filing of a protest does not ensure that an evidentiary hearing will be held. The decision whether or not to hold an evidentiary hearing will be based on the content of the protest.

File a RESPONSE:

A response is a document that does not object to the request sought in the application, but nevertheless, presents information you believe would be useful to the Commission in acting on the application.

Whether you wish to file a PROTEST or send a RESPONSE you must:

- Send a copy of your document to the utility
- Mail both one copy to the utility and one copy to the Commission within twenty (20) days of the date you received this notice.

The utility must respond to your protest or response within five (5) days. All protests or responses to this filing should be sent to:

California Public Utilities Commission **and**
Water Division
505 Van Ness Avenue
San Francisco, CA 94102
Fax: 415-703-2481
E-Mail: water_division@cpuc.ca.gov

Del Oro Water Company
Director of Community Relations
Post Office Drawer 5172
Chico, CA 95927
Fax: 530-894-5405
E-Mail: communityrelations@delorowater.com

The Commission staff will make an investigation of the utility's request. Following the investigation, the Commission may grant the utility's request in whole or in part, or may deny it. It may also order the utility to charge rates different from those shown in this notice.

Section 454 of the California Public Utilities Code provides that no public utility shall raise any rate or so alter any classification, contract, or rule as a result of any rate increase except on a showing before the Commission and a finding of the Commission that such increase is justified. Customers may wish to call to the Commission's attention any problem covering water service, billing procedure, or other factor pertaining to a reasonable charge for the service. Customers, who would like to provide any other information or comments regarding this requested increase, should write to the Commission at the above listed address.

Comments should mention that they pertain to **Del Oro Water Company, Paradise Pines SLRRMA 2018 Memorandum Account Surcharge** and must be sent no later than twenty (20) days after the date of publication and receipt of this notice.

If you have not received a reply to your protest from the utility within 10 business days, contact their Director of Community Relations at 530-717-2502.

A copy of Del Oro Water Company's filing may be inspected in its business office: 426 Broadway, Suite 301, Chico, California 95928. Further information may be obtained from the utility at its business office or from the Commission at the above address.

DEL ORO WATER COMPANY
PARADISE PINES DISTRICT CUSTOMERS
(Account Numbers Beginning with "002")
CPUC ADVICE LETTER NO. 502

Del Oro Water Company (DOWC) on behalf of its Paradise Pines District (DOWCPP) hereby notifies the public that it has requested authority from the California Public Utilities Commission to impose a one-time surcharge of \$191,025 or 7.149% collected over approximately a three (3) month period. The increase is the result of an audit of the DOWC Statewide Lost Revenue Recovery Memorandum Account (SLRRMA) from April 1, 2014 thru December 31, 2017. This account tracks the lost revenues as well as cost savings associated with lower sales (lower spending on purchased water, purchased power, and pump taxes in particular) as well as increased operational costs.

To recover the assessed expenses, **DOWCPP has requested a one-time surcharge of \$40.67 per customer billed at \$4.07 per month over an approximate ten (10) month period of time effective with approval of Advice Letter No. 502.** Customers will see this, or a Commission approved charge, on a monthly bill soon after Commission approval has been obtained.

You may contact the Commission regarding this notice in one of two ways:

File a PROTEST:

A protest is a document stating that you object to the utility receiving all or some part of its request. If you wish to file a protest, you must state the facts constituting the grounds for the protest, how the advice letter affects you, and the reasons why you believe the whole advice letter, or part of it, is not justified.

If the protest requests an evidentiary hearing (an evidentiary hearing is a legal proceeding held before an administrative law judge at the Commission to obtain evidence), your protest must state the facts you would present at the evidentiary hearing to support your request for a complete or a partial denial of the advice letter. The filing of a protest does not ensure that an evidentiary hearing will be held. The decision whether or not to hold an evidentiary hearing will be based on the content of the protest.

File a RESPONSE:

A response is a document that does not object to the request sought in the application, but nevertheless, presents information you believe would be useful to the Commission in acting on the application.

Whether you wish to file a PROTEST or send a RESPONSE you must:

- Send a copy of your document to the utility
- Mail both one copy to the utility and one copy to the Commission within twenty (20) days of the date you received this notice.

The utility must respond to your protest or response within five (5) days. All protests or responses to this filing should be sent to:

California Public Utilities Commission **and**
Water Division
505 Van Ness Avenue
San Francisco, CA 94102
Fax: 415-703-2481
E-Mail: water_division@cpuc.ca.gov

Del Oro Water Company
Director of Community Relations
Post Office Drawer 5172
Chico, CA 95927
Fax: 530-894-5405
E-Mail: communityrelations@delorowater.com

The Commission staff will make an investigation of the utility's request. Following the investigation, the Commission may grant the utility's request in whole or in part, or may deny it. It may also order the utility to charge rates different from those shown in this notice.

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Comments should mention that they pertain to **Del Oro Water Company, Paradise Pines SLRRMA 2018 Memorandum Account Surcharge** and must be sent no later than twenty (20) days after the date of publication and receipt of this notice.

If you have not received a reply to your protest from the utility within 10 business days, contact their Director of Community Relations at 530-717-2502.

A copy of Del Oro Water Company's filing may be inspected in its business office: 426 Broadway, Suite 301, Chico, California 95928. Further information may be obtained from the utility at its business office or from the Commission at the above address.

DEL ORO WATER COMPANY
PARADISE PINES DISTRICT CUSTOMERS
(Account Numbers Beginning with "002")
CPUC ADVICE LETTER NO. 502

Del Oro Water Company (DOWC) on behalf of its Paradise Pines District (DOWCPP) hereby notifies the public that it has requested authority from the California Public Utilities Commission to impose a one-time surcharge of \$191,025 or 7.149% collected over approximately a three (3) month period. The increase is the result of an audit of the DOWC Statewide Lost Revenue Recovery Memorandum Account (SLRRMA) from April 1, 2014 thru December 31, 2017. This account tracks the lost revenues as well as cost savings associated with lower sales (lower spending on purchased water, purchased power, and pump taxes in particular) as well as increased operational costs.

To recover the assessed expenses, **DOWCPP has requested a one-time surcharge of \$40.67 per customer billed at \$4.07 per month** over an approximate ten (10) month period of time effective with approval of Advice Letter No. 502. Customers will see this, or a Commission approved charge, on a monthly bill soon after Commission approval has been obtained.

You may contact the Commission regarding this notice in one of two ways:

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505 Van Ness Avenue
San Francisco, CA 94102
Fax: 415-703-2481
E-Mail: water_division@cpuc.ca.gov

and

Del Oro Water Company
Director of Community Relations
Post Office Drawer 5172
Chico, CA 95927
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The Commission staff will make an investigation of the utility's request. Following the investigation, the Commission may grant the utility's request in whole or in part, or may deny it. It may also order the utility to charge rates different from those shown in this notice.

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Comments should mention that they pertain to **Del Oro Water Company, Paradise Pines SLRRMA 2018 Memorandum Account Surcharge** and must be sent no later than twenty (20) days after the date of publication and receipt of this notice.

If you have not received a reply to your protest from the utility within 10 business days, contact their Director of Community Relations at 530-717-2502.

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