

Del Oro Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance as of the End of June 30, 2023	REVENUE REQMT	Date of Reference	Balance as of the End of December 31, 2023	% differential	Most Recent Conducted Review/Audit (either GRC or other Method)
<b>All Accounts have Revenue Requirements</b>									
Fluctuations are due to less water pumped in the first 6 months of the year so less expense and Purchased water starts in July.									
Del Oro Water Company	Purchased Power								
River Island District and Water	Purchased Power		AL436 & W-5229	\$ 79,700.06	\$ 2,563.00	AL 436, dated March 23, 2016	\$ 91,924.71	3%	Resolution W-5229
Lime Saddle District and Water	Purchased Power		AL397 & W-5229	\$ 173,041.90	\$ 27,208.79	AL 397, dated April 3, 2015	\$ 153,903.72	18%	Resolution W-5229
Magalia District and Water	Purchased Power		W-5229	\$ 92,367.16	\$ 4,324.32	AL 397, dated April 3, 2015	\$ 84,165.64	5%	Resolution W-5229
Paradise Pines District and Water	Purchased Power		AL 411 & W-5229	\$ 68,554.68	\$ 54,773.75	AL 411, dated September 23, 2015	\$ 243,192.35	23%	Resolution W-5229
California Pines District Drought Balancing			AL 367-B	\$ (12,154.09)	\$ 2,645.00	AL 405 dated April 17, 2015 requested recover Statewide Lost Revenue Recovery Memo Acc due to Rule 14.1, Voluntary Water Conservation and Mandatory Rationing Plan [AL 367, dated Feb. 7, 2014 only authorizes establish memo]	\$ (12,154.09)	-22%	AL 450 Resolution W-5112
Magalia District Drought Balancing	Tracks lost revenue, costs and expenses, and savings due to implementing Rule 14.1 Voluntary Water Conservation & Mandatory Rantioning Plan		AL 367-B	\$ (69,293.58)	\$4,105	AL 502 AL 406, dated April 17, 2015, requested recovery for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	\$ (69,293.58)	-6%	AL 502 Resolution W-5172
Strawberry District Drought Balancing			AL 367-B	\$ -	\$ 12,632.00		\$ -		AL 406 Resolution W-5060
Paradise Pines District Drought Balancing			AL 367-B	\$ (1,190,701.37)	\$191,025	AL 502 AL 451, dated April 29, 2016 for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	\$ (1,190,701.37)	-16%	AL 502 Resolution W-5172
River Island District Drought Balancing			AL 367-B	\$ (48,393.84)	\$55,587		\$ (48,393.84)	-115%	AL 451 Resolution W-5104
Johnson Park District Drought Balancing			AL 367-B	\$ (240,667.25)	\$ 11,376.00	AL 448, dated April 29, 2016	\$ (240,667.25)	-5%	AL 448 Resolution W-5104
Country Estates District Drought Balancing			AL 367-B	\$ (78,132.02)	\$ 447.00	AL 449, dated April 29, 2016	\$ (78,132.02)	-1%	AL 449 Resolution W-5104
Metropolitan District Drought Balancing			AL 367-B	\$ (6,056.08)	\$ 1,978.00	AL 452, dated April 29, 2016	\$ (6,056.08)	-33%	AL 452 Resolution W-5112
Paradise Pines District Revenue Balancing	Lost Revenue Balancing Account tracking & cost savings with lower sales due to the Camp Fire in November 2018 & lost of customers. Extended for 3 months or until GRC approved		AL 511A - W5198	\$ (543,115.63)	\$ 795,841.52	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (543,115.63)	-147%	AL 511A Resolution W-5193
Lime Saddle District Revenue Balancing			AL 511A - W5198	\$ (93,152.74)	\$ 64,431.80	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (93,152.74)	-69%	AL 511A Resolution W-5193
Magalia District Revenue Balancing			AL 511A - W5198	\$ (66,820.16)	\$ 104,106.29	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (66,820.16)	-156%	AL 511A Resolution W-5193
Buzztail District Revenue Balancing			AL 511A - W5198	\$ (8,153.18)	\$ 3,848.18	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (8,153.18)	-47%	AL 511A Resolution W-5193

1 A positive balance reflects an overcollection.  
A negative balance reflects an undercollection.

**Del Oro Water Company**

(1) Balancing accounts with a quarter-end with more than a 10 percent Differential from the balancing account's authorized revenue amount.

6/30/2023

		Balance at 12/31/2023	Most Recent Conducted Review Balance	GRC/AL	% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	153,903.72	27,208.79	W-5229/AL397	18%	230,554.00	67%
Paradise Pines	Power & Water	243,192.35	54,773.75	W-5229/AL411	23%	2,169,773.00	11%
California Pines	Drought	(12,154.09)	2,645.00	W-5229/AL376	-22%	239,055.00	-5%
Paradise Pines	Drought	(1,190,701.37)	191,025.00	W-5229/AL502	-16%	2,169,773.00	-55%
River Island	Drought	(48,393.84)	55,587.00	W-5112/AL451	-115%	696,193.00	-7%
Metropolitan	Drought	(6,056.08)	1,978.00	W-5112/AL452	-33%	25,314.00	-24%
Paradise Pines	Lost Revenue	(543,115.63)	795,842.00	W-5198/AL511A	-147%	2,169,773.00	-25%
Lime Saddle	Lost Revenue	(93,152.74)	64,432.00	W-5198/AL511A	-69%	230,554.00	-40%
Magalia	Lost Revenue	(66,820.16)	104,106.00	W-5198/AL511A	-156%	53,257.00	-125%
Buzztail	Lost Revenue	(8,153.18)	3,848.00	W-5198/AL511A	-47%	35,731.00	-23%

(2) Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts.

Balancing Account Name	Balance as of end of December 31, 2023
River Island Drought	(48,393.84)
Metropolitan Drought	(6,056.08)
Paradise Pines Lost Revenue	(543,115.63)
Lime Saddle Lost Revenue	(93,152.74)
Magalia Lost Revenue	(66,820.16)
Buzztail Lost Revenue	(8,153.18)

(3) Balancing accounts that have experienced volatile fluctuations in the quarterly balances over time (Accounts that have fluctuations within 20 percent from the previous semiannual balance.

Balancing Account	Fluctuation From Previous Semi-Annual Balance (%)	
Paradise Pines Power & Water	23%	Purchase Water & Power Costs increased bringing balance down.

(4) Balancing accounts that have not been reviewed in the previous three years.

Response: Accounts not amortized during 2020 GRC, will be looked in 2023 GRC  
 New accounts added for Lost Revenue due to the Camp Fire. Extended for (3) Months. Ended 7/31/2020.  
 Surcharge collection is completed, waiting for litigation with PG&E and Insurance Agent.