

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution</u>	<u>Balance as of the End of June 30, 2024</u>	<u>REVENUE REQMT</u>	<u>% differential</u>	<u>Date of Reference</u>	<u>Balance as of the End of December 31, 2024</u>	<u>% differential</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	
Del Oro Water Company											All Accounts have Revenue Requirements
River Island District	Purchased Power and Water		AL436 & W-5275	\$ 94,597.56	\$ 2,563.00	3%	AL 436, dated March 23, 2016	\$ 74,996.81	3%	Resolution W-5275	Fluctuations are due to less water pumped in the first 6 months of the year so less expense and Purchased water starts in July.
Lime Saddle District	Purchased Power and Water		AL397 & W-5275	\$ 173,041.90	\$ 136,079.59	79%	AL 397, dated April 3, 2015	\$ 120,545.84	113%	Resolution W-5275	Fluctuations are due to less water pumped in the first 6 months of the year so less expense and Purchased water starts in July.
Magalia District	Purchased Power and Water		W-5275	\$ 92,367.16	\$ 82,022.05	89%	AL 397, dated April 3, 2015	\$ 76,040.21	108%	Resolution W-5275	Fluctuations are due to less water pumped in the first 6 months of the year so less expense and Purchased water starts in July.
Paradise Pines District	Purchased Power and Water		AL 411 & W-5275	\$ 293,466.62	\$ 54,773.75	19%	AL 411, dated September 23, 2015	\$ 369,778.97	15%	Resolution W-5275	Fluctuations are due to less water pumped in the first 6 months of the year so less expense and Purchased water starts in July.
California Pines District	Drought Balancing		AL 367-B	\$ (12,154.09)	\$ 2,645.00	-22%	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 AL 502	
Magalia District	Drought Balancing	Tracks lost revenue, costs and expenses, and savings due to implementing Rule 14.1 Voluntary	AL 367-B	\$ (69,293.58)	\$ 4,105	-6%	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%	Resolution W-5172	New Resolution and Balancing, AL 407, Recover
Strawberry District	Drought Balancing	Water Conservation & Mandatory Rantioning Plan	AL 367-B	\$ -	\$ 12,632.00	0%	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 406 Resolution W-5060 AL 502 Resolution W-5172	New Resolution and Balancing
Paradise Pines District	Drought Balancing		AL 367-B	\$ (1,190,701.37)	\$ 191,025	-16%	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 451 Resolution W-5104 AL 448	
River Island District	Drought Balancing		AL 367-B	\$ (48,393.84)	\$ 55,587	-115%	AL 448, dated April 29, 2016	\$ (48,393.84)	-115%	Resolution W-5104 AL 449	
Johnson Park District	Drought Balancing		AL 367-B	\$ (240,667.25)	\$ 11,376.00	-5%	AL 449, dated April 29, 2016	\$ (240,667.25)	-5%	Resolution W-5104 AL 452	
Country Estates District	Drought Balancing		AL 367-B	\$ (78,132.02)	\$ 447.00	-1%	AL 452, dated April 29, 2016	\$ (78,132.02)	-1%	Resolution W-5112	
Metrolpolitan District	Drought Balancing		AL 367-B	\$ (6,056.08)	\$ 1,978.00	-33%		\$ (6,056.08)	-33%	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	-147%	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (543,115.63)	-147%	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
Lime Saddle District	Revenue Balancing		AL 511A - W5198	\$ (93,152.74)	\$ 64,431.80	-69%	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (93,152.74)	-69%	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
Magalia District	Revenue Balancing		AL 511A - W5198	\$ (66,820.16)	\$ 104,106.29	-156%	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (66,820.16)	-156%	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
Buzztail District	Revenue Balancing		AL 511A - W5198	\$ (8,153.18)	\$ 3,848.18	-47%	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	\$ (8,153.18)	-47%	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement

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.

12/31/2024

		Balance at 12/31/2024	Most Recent Conducted Review Balance	GRC/AL	% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	120,545.84	27,208.79	W-5229/AL397	23%	230,554.00	52%
Paradise Pines	Power & Water	369,778.97	54,773.75	W-5229/AL411	15%	2,169,773.00	17%
Magalia	Power & Water	76,040.21	82,022.05	W-5229/AL397	108%	53,257.00	143%
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, 2024
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 (%)	
Lime Saddle Power & Water	113%	Purchase Water & Power Costs increased bringing balance down.
Magalia Power & Water	108%	

(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.