

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance as of the End of June 30, 2022	Date of Reference	Balance as of the End of December 31, 2022	% differential	Most Recent Conducted Review/Audit (either GRC or other Method)		
Del Oro Water Company									All Accounts have Revenue Requirements	
River Island District	Purchased Power and Water		AL436 & W-5229	\$ 72,790.25	AL 436, dated March 23, 2016	\$ 88,183.96	3%	Resolution W-5229	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-5229	\$ 213,953.23	AL 397, dated April 3, 2015	\$ 179,589.49	15%	Resolution W-5229	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-5229	\$ 98,587.79	AL 397, dated April 3, 2015	\$ 91,964.61	5%	Resolution W-5229	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-5229	\$ 218,810.65	AL 411, dated September 23, 2015	\$ 36,177.80	151%	Resolution W-5229	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	Tracks lost revenue, costs and expenses, and savings due to implementing Rule 14.1 Voluntary Water Conservation & Mandatory Rantioning Plan	AL 367-B	\$ (12,154.09)	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		AL 367-B	\$ (69,293.58)	AL 502	\$ (69,293.58)	-6%	AL 502 Resolution W-5172	New Resolution and Balancing, AL 407, Recover	
Strawberry District	Drought Balancing		AL 367-B	\$ -	AL 406, dated April 17, 2015, requested recovery for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	\$ -		AL 406 Resolution W-5060		
Paradise Pines District	Drought Balancing		AL 367-B	\$ (1,190,701.37)	AL 502	\$ (1,190,701.37)	-16%	AL 502 Resolution W-5172	New Resolution and Balancing	
River Island District	Drought Balancing		AL 367-B	\$ (48,393.84)	AL 451, dated April 29, 2016 for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	\$ (48,393.84)	-115%	AL 451 Resolution W-5104		
Johnson Park District	Drought Balancing		AL 367-B	\$ (240,667.25)	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)	AL 449, dated April 29, 2016	\$ (78,132.02)	-1%	AL 449 Resolution W-5112		
Metropolitan District	Drought Balancing		AL 367-B	\$ (6,056.08)	AL 452, dated April 29, 2016	\$ (6,056.08)	-33%	AL 452 Resolution W-5112		
Paradise Pines District	Revenue Balancing		Lost Revenue Balancing	AL 511A - W5198	\$ (543,115.63)	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		Account tracking & cost savings with lower sales due to the Camp	AL 511A - W5198	\$ (93,152.74)	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	Fire in November 2018 & lost of customers.	AL 511A - W5198	\$ (66,820.16)	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	Extended for 3 months or until GRC approved	AL 511A - W5198	\$ (8,153.18)	AL 511A, dated June 3, 2019	\$ (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.