

Del Oro Water Company

<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, 2023</u>	<u>REVENUE REQMT</u>	<u>% differential</u>	<u>Date of Reference</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	
Del Oro Water Company									All Accounts have Revenue Requirements
	Purchased Power								
River Island District and Water			AL436 & W-5229	\$ 79,700.06	\$ 2,563.00	3%	AL 436, dated March 23, 2016	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.
	Purchased Power								
Lime Saddle District and Water			AL397 & W-5229	\$ 173,041.90	\$ 27,208.79	16%	AL 397, dated April 3, 2015	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.
	Purchased Power								
Magalia District and Water			W-5229	\$ 92,367.16	\$ 4,324.32	5%	AL 397, dated April 3, 2015	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.
	Purchased Power								
Paradise Pines District and Water			AL 411 & W-5229	\$ 68,554.68	\$ 5,473.75	80%	AL 411, dated September 23, 2015	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			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]	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 Water Conservation & Mandatory Rationing Plan	AL 367-B	\$ (69,293.58)	\$ 4,105	-6%	AL 502	Resolution W-5172	New Resolution and Balancing, AL 407, Recover
Strawberry District Drought Balancing			AL 367-B	\$ -	\$ 12,632.00	0%	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 AL 502	Resolution
Paradise Pines District Drought Balancing			AL 367-B	\$ (1,190,701.37)	\$191,025	-16%	AL 502	Resolution W-5172	New Resolution and Balancing

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 6/30/2023	Most Recent Balance	Conducted Review GRC/AL	% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	173,041.90	27,208.79	W-5229/AL397	16%	230,554.00	75%
Paradise Pines	Power & Water	68,554.68	54,773.75	W-5229/AL411	151%	2,169,773.00	3%
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 June 30, 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	80%	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.