

Del Oro Water Company

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance as of the End of June 30, 2024	REVENUE REQMT	% differential	Date of Reference	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	\$ 94,597.56	\$ 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.
Lime Saddle District	Purchased Power and Water		AL397 & W-5229	\$ 173,041.90	\$ 136,079.59	79%	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.
Magalia District	Purchased Power and Water		W-5229	\$ 92,367.16	\$ 82,022.05	89%	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.
Paradise Pines District	Purchased Power and Water		AL 411 & W-5229	\$ 293,466.62	\$ 54,773.75	19%	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	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)	\$ 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	
Magalia District	Drought Balancing		AL 367-B	\$ (69,293.58)	\$ 4,105	-6%	AL 502	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	
Paradise Pines District	Drought Balancing		AL 367-B	\$ (1,190,701.37)	\$ 191,025	-16%	AL 502	AL 502 Resolution W-5172	New Resolution and Balancing
River Island District	Drought Balancing		AL 367-B	\$ (48,393.84)	\$ 55,587	-115%	AL 451, dated April 29, 2016 for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	AL 451 Resolution W-5104	
Johnson Park District	Drought Balancing		AL 367-B	\$ (240,667.25)	\$ 11,376.00	-5%	AL 448, dated April 29, 2016	AL 448 Resolution W-5104	
Country Estates District	Drought Balancing		AL 367-B	\$ (78,132.02)	\$ 447.00	-1%	AL 449, dated April 29, 2016	AL 449 Resolution W-5112	
Metropolitan District	Drought Balancing		AL 367-B	\$ (6,056.08)	\$ 1,978.00	-33%	AL 452, dated April 29, 2016	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	-147%	AL 511A, dated June 3, 2019 AL 521, dated 5/31/2020	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	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	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	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.

12/31/2023

		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.  
 PG&E communicating with Del Oro Water regarding settlement 6/2023.  
 Settlement Signed/Received 60% less attorney fees, Water Division Advised.  
 2023 GRC has not been finalized, hopefully April 2024 Meeting.  
 DOWC looking at refunding a portion of the Lost Revenue surcharge collected after the GRC is finalized.