Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution	Balance as of the End of June 30, 2026	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-5275	$ 76,603.95	$ 2,563.00	3%	AL 436, dated March 23, 2016	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	$ 60,486.82	$ 136,079.59	225%	AL 397, dated April 3, 2015	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	$ 69,730.33	$ 52,018.54	75%	AL 397, dated April 3, 2015	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	$ 310,084.15	$ 54,773.75	18%	AL 411, dated September 23, 2015	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	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	
Metrolpolitan 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 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
							AL 521, dated 5/31/2020		
Lime Saddle District	Revenue Balancing		AL 511A - W5198	$ (93,152.74)	$ 64,431.80	-69%	AL 511A, dated June 3, 2019	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
							AL 521, dated 5/31/2020		
Magalia District	Revenue Balancing		AL 511A - W5198	$ (66,820.16)	$ 104,106.29	-156%	AL 511A, dated June 3, 2019	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
							AL 521, dated 5/31/2020		
Buzztail District	Revenue Balancing		AL 511A - W5198	$ (8,153.18)	$ 3,848.18	-47%	AL 511A, dated June 3, 2019	AL 511A Resolution W-5193	New Resolution & Balancing-Waiting for Legal Settlement
							AL 521, dated 5/31/2020		

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.

6/30/2026

		Balance at 6/30/2026	Most Recent Conducted Review Balance	GRC/AL	% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	60,486.82	84,400.82	W-5275/AL436	140%	331,493.00	18%
Paradise Pines	Power & Water	310,084.15	406,631.52	W-5275/AL411	131%	2,975,997.00	10%
Magalia	Power & Water	69,730.33	57,834.30	W-5275/AL397	83%	112,948.00	62%
California Pines	Drought	(12,154.09)	(12,154.09)	W-5229/AL376	100%	312,168.00	-4%
Paradise Pines	Drought	(1,190,701.37)	(1,190,701.37)	W-5229/AL502	100%	2,975,997.00	-40%
River Island	Drought	(48,393.84)	(48,393.84)	W-5112/AL451	100%	784,713.00	-6%
Metropolitan	Drought	(6,056.08)	(6,056.08)	W-5112/AL452	100%	27,275.00	-22%
Paradise Pines	Lost Revenue	(543,115.63)	(543,115.63)	W-5198/AL511A	100%	2,975,997.00	-18%
Lime Saddle	Lost Revenue	(93,152.74)	(93,152.74)	W-5198/AL511A	100%	331,493.00	-28%
Magalia	Lost Revenue	(66,820.16)	(66,820.16)	W-5198/AL511A	100%	112,948.00	-59%
Buzztail	Lost Revenue	(8,153.18)	(8,153.18)	W-5198/AL511A	100%	57,439.00	-14%

(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, 2026
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	140%	Purchase Water & Power Costs
Magalia	Power & Water	131%	increased bringing balance down.

(4) Balancing accounts thtat 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.