

<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, 2025</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
River Island District	Purchased Power and Water		AL436 & W-5275	\$ 70,218.46	\$ 2,563.00	4%	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	\$ 106,043.89	\$ 136,079.59	128%	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	\$ 82,022.05	118%	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	\$ 341,925.72	\$ 54,773.75	16%	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		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	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.	AL 502 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 406 Resolution W-5060	
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.	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 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 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 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.

							6/30/2025
		Balance at 6/30/2025	Most Recent Conducted Review Balance GRC/AL		% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	106,043.89	120,545.84	W-5275/AL436	114%	230,554.00	46%
Paradise Pines	Power & Water	341,925.72	369,778.97	W-5275/AL411	108%	2,169,773.00	16%
Magalia	Power & Water	69,730.33	76,040.21	W-5275/AL397	109%	53,257.00	131%
California Pines	Drought	(12,154.09)	(12,154.09)	W-5229/AL376	100%	239,055.00	-5%
Paradise Pines	Drought	(1,190,701.37)	(1,190,701.37)	W-5229/AL502	100%	2,169,773.00	-55%
River Island	Drought	(48,393.84)	(48,393.84)	W-5112/AL451	100%	696,193.00	-7%
Metropolitan	Drought	(6,056.08)	(6,056.08)	W-5112/AL452	100%	25,314.00	-24%
Paradise Pines	Lost Revenue	(543,115.63)	(543,115.63)	W-5198/AL511A	100%	2,169,773.00	-25%
Lime Saddle	Lost Revenue	(93,152.74)	(93,152.74)	W-5198/AL511A	100%	230,554.00	-40%
Magalia	Lost Revenue	(66,820.16)	(66,820.16)	W-5198/AL511A	100%	53,257.00	-125%
Buzztail	Lost Revenue	(8,153.18)	(8,153.18)	W-5198/AL511A	100%	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, 2025
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	128%	Purchase Water & Power Costs increased bringing balance down.
Magalia	Power & Water	118%	

(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 12/2023
 Settlement Signed/Received 60% less attorney fees, Water Division Advised.
2023 GRC was not finalized until 7/11/2024
DOWC looking at refunding a portion of the Lost Revenue surcharge collected after the GRC is finalized.