

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, 2021</u>	<u>REVENUE REQMT</u>	<u>% differential</u>	<u>Date of Reference</u>	<u>Balance as of the End of December 31, 2021</u>	<u>% differential</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-5229	\$ 52,860.00	\$ 2,563.00	5%	AL 436, dated March 23, 2016	\$ 69,870.75	4%	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	\$ 216,787.75	\$ 27,208.79	13%	AL 397, dated April 3, 2015	\$ 215,357.31	13%	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	\$ 106,655.57	\$ 4,324.32	4%	AL 397, dated April 3, 2015	\$ 98,774.54	4%	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	\$ 318,121.34	\$ 54,773.75	17%	AL 411, dated September 23, 2015	\$ 172,142.01	32%	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]	\$ (12,154.09)	-22%	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	\$ (69,293.58)	-6%	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	\$ (1,190,701.37)	-16%	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.

							12/31/2021
		Balance at	Most Recent	Conducted Review	%	Authorized	Balance As
		12/31/2021	Balance	GRC/AL	Differential	Revenue	% of
						Requirement	Authorized
							Revenue
							Requirement
Lime Saddle	Power & Water	215,357.31	27,208.79	W-5229/AL397	13%	230,554.00	93%
Paradise Pines	Power & Water	172,142.01	63,200.00	W-5229/AL376	32%	2,169,773.00	8%
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, 2021
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	32%

(4) Balancing accounts that have not been reviewed in the previous three years.

Response: Accounts not amortized during 2020 GRC, will be looked in December 2021.
 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.