

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, 2019</u>	<u>REVENUE REQMT</u>	<u>Date of Reference</u>	<u>Balance as of the End of December 31, 2019</u>	<u>% different al</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>All Accounts have Revenue Requirements</u>
<b>Del Oro Water Company</b>										
	Purchased River Island Power and District Water		AL436 & W-5121	\$ (42,609.68)	\$ 2,563.00	AL 436, dated March 23, 2016	\$ (55,945.48)	-5%	Resolution W-5121	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 Lime Saddle Power and District Water		AL397 & W-5003	\$ 196,266.34	\$ 27,208.79	AL 397, dated April 3, 2015	\$ 214,357.85	13%	AL 397	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 Magalia District Water			\$ 98,592.68	\$ 4,324.32	AL 397, dated April 3, 2015	\$ 116,873.81	4%	AL 397	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 Paradise Pines Power and District Water		AL 376 & W-5032	\$ 357,539.68	\$ 63,200.00	AL 376, dated March 13, 2014	\$ 312,591.99	20%	Resolution W-5032	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	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	
	Magalia District Balancing		AL 367-B	\$ (69,293.58)	\$4,105	AL 502	\$ (69,293.58)	-6%	AL 502 Resolution W-5172	New Resolution and Balancing, AL 407, Recover
	Drought Strawberry District Paradise Pines District Balancing	Tracks lost revenue, costs and expenses, and savings due to implementing Rule 14.1 Voluntary Water Conservation & Mandatory Rationing Plan	AL 367-B	\$ -	\$ 12,632.00	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	
	Drought Paradise Pines District Balancing		AL 367-B	\$ (1,190,701.37)	\$191,025	AL 502	\$ (1,190,701.37)	-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

<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, 2019</u>	<u>REVENUE REQMT</u>	<u>Date of Reference</u>	<u>Balance as of the End of December 31, 2019</u>	<u>% different</u>	<u>al</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	
River Island Drought District Balancing			AL 367-B	\$ (48,393.84)	\$55,587	AL 451, dated April 29, 2016 for implementing Rule 14.1 Voluntary Water Conservation and Mandatory Rationing Plan.	\$ (48,393.84)	-115%		AL 451 Resolution W-5104	
Johnson Park Drought District Balancing			AL 367-B	\$ (240,667.25)	\$ 11,376.00	AL 448, dated April 29, 2016	\$ (240,667.25)	-5%		AL 448 Resolution W-5104	
Country Estates Drought District Balancing			AL 367-B	\$ (78,132.02)	\$ 447.00	AL 449, dated April 29, 2016	\$ (78,132.00)	-1%		AL 449 Resolution W-5112	
Metropolitan Drought District Balancing			AL 367-B	\$ (6,056.08)	\$ 1,978.00	AL 452, dated April 29, 2016	\$ (6,056.08)	-33%		AL 452 Resolution W-5112	
Paradise Pines Revenue District Balancing	Lost Revenue Balancing Account tracking & cost		AL 511A - W5198	\$ (643,343.05)	\$ 676,800.00	AL 511A, dated June 3, 2019	\$ (595,137.77)	-114%		AL 511A Resolution W-5193	New Resolution and Balancing
Lime Saddle Revenue District Balancing	savings with lower sales due to the Camp Fire in		AL 511A - W5198	\$ (85,067.25)	\$ 40,000.00	AL 511A, dated June 3, 2019	\$ (77,745.01)	-51%		AL 511A Resolution W-5193	New Resolution and Balancing
Magalia District Balancing	Revenue November 2018 & lost of customers.		AL 511A - W5198	\$ (73,414.53)	\$ 78,400.00	AL 511A, dated June 3, 2019	\$ (70,581.70)	-111%		AL 511A Resolution W-5193	New Resolution and Balancing
Buzztail District Balancing	Revenue		AL 511A - W5198	\$ (9,067.80)	\$ 4,800.00	AL 511A, dated June 3, 2019	\$ (9,422.80)	-51%		AL 511A Resolution W-5193	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.

12/31/2019

		Balance at 12/31/2019	Most Recent Conducted Review Balance	GRC/AL	% Differential	Authorized Revenue Requirement	Balance As % of Authorized Revenue Requirement
Lime Saddle	Power & Water	214,357.85	27,208.79	W-5003/AL397	13%	350,870.00	61%
Paradise Pines	Power & Water	312,591.99	63,200.00	W-5032/AL376	20%	2,728,058.00	11%
California Pines	Drought	(12,154.09)	2,645.00	W-5032/AL376	-22%	246,672.00	-5%
Paradise Pines	Drought	(1,190,701.37)	191,025.00	W-5172/AL502	-16%	2,728,058.00	-44%
River Island	Drought	(48,393.84)	55,587.00	W-5104/AL451	-115%	592,770.00	-8%
Metropolitan	Drought	(6,056.08)	1,978.00	W-5112/AL452	-33%	21,188.00	-29%
Paradise Pines	Lost Revenue	(595,137.77)	736,000.00	W-5198/AL511A	-114%	2,728,058.00	-22%
Lime Saddle	Lost Revenue	(77,745.01)	48,000.00	W-5198/AL511A	-51%	350,870.00	-22%
Magalia	Lost Revenue	(70,581.70)	8,000.00	W-5198/AL511A	-111%	216,093.00	-33%
Buzztail	Lost Revenue	(9,422.80)	8,000.00	W-5198/AL511A	-51%	36,900.00	-26%

(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, 2019
River Island Drought	(48,393.84)
Metropolitan Drought	(6,056.08)
Paradise Pines Lost Revenue	(595,137.77)
Lime Saddle Lost Revenue	(77,745.01)
Magalia Lost Revenue	(70,581.70)
Buzztail Lost Revenue	(9,422.80)

(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 (%)
River Island Power & Water	31%

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

Response: All balancing accounts will be reviewed in 2019 with new GRC's as ordered in W-5198. New accounts added for Lost Revenue due to the Camp Fire.