

	B	C	Q	R	S	T	U	V
	<u>Prelim</u>	<u>Balancing Account Name</u>	<u>Balance as of June 30, 2020</u>	<u>Balance as of December 31, 2020</u>	<u>Balance as of June 30, 2021</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
1								
2			483,473	484,923	485,956			
4	M	WRAM/MCBA	\$ 52,589,962	\$ 67,828,698	\$ 67,472,698	2021	Water Division in AL 2408	Net Undercollection
6	T	Lucerne BA	\$ (4,601,154)	\$ (4,483,175)	\$ (4,074,249)	2021	Water Division in annual review	Balance is the outstanding loan amount. In 2020 paid \$235,956.60
9	Z3	Conservation 2015 GRC (CEBA 3)	\$ (1,199,810)	\$ (412,630)	\$ -	2020	Water Division in AL 2381 (April 2020)	Net Overcollection. In AL 2381, refund of \$2,949,320.5 for 4/15/20 - 4/14/21. Q2 2021-Balance moved to Dist BA.
10	Z4	Conservation 2018 GRC (CEBA4)	\$ (1,471,749)	\$ (3,753,351)	\$ (5,123,146)	None	Authorized in 2018 GRC	Net undercollection. The CEBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001.
13	AA3	Pension 2015 GRC (PCBA 3)	\$ 21,464,901	\$ 21,464,901	\$ 21,261,655	2021	Water Division in AL 2406-A (May 2021)	Net Undercollection. (Opened via AL 2242 for period of 1/1/17-12/31/19.) 2017 and 2018 balances adjusted to reflect an accounting correction in 2018. Amortization surcharges via AL 2406-A for 12 or 24 mos. Starting 6/15/21.
14	AA4	Pension 2018 GRC (PCBA 4)	N/A	\$ 15,322,078	\$ 16,470,549	None	Authorized in 2018 GRC	Net Undercollection. The PCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001.

Unless otherwise specified, a positive balance reflects an overcollection, and a negative balance reflects an undercollection.

	B	C	Q	R	S	T	U	V
	<u>Prelim</u>	<u>Balancing Account Name</u>	<u>Balance as of June 30, 2020</u>	<u>Balance as of December 31, 2020</u>	<u>Balance as of June 30, 2021</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
1								
16	AB3	Health Cost BA 2015 GRC (HCBA3)	\$ (4,271,525)	\$ (4,271,525)	\$ (4,259,812)	2021	Water Division in AL 2406-A (May 2021)	Net Overcollection. (Opened via AL 2242 for period of 1/1/17-12/31/19.) 2017 and 2018 balances adjusted to reflect an accounting correction in 2018. Amortization credits via AL 2406-A for 6/15/21-6/14/22.
17	AB4	Health Cost BA 2018 GRC (HCBA4)	N/A	\$ (3,957,145)	\$ (7,543,977)	None	Authorized in 2018 GRC	Net Overcollection. The HCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001.
18	AJ	CAP/LIRA Balancing Account	\$ 1,662,769	\$ 3,366,928	\$ 4,189,175	2021	Water Division in AL 2400 (January 2021)	Net Undercollection. Surcharge re-calculated in AL 2400 became effective 2/1/2021 (subject to 2018 GRC IRMA).
19	AM	RSF Balancing Account	\$ (231,368)	\$ (43,692)	\$ 2,042,521	2021	Water Division in AL 2399 (January 2021)	Net Undercollection. Surcharge re-calculated in AL 2399 became effective 2/1/2021 (subject to 2018 GRC IRMA).
20	AP	District-Specific BAs	\$ 6,875,472	\$ 6,875,472	\$ 5,978,152	2021	Water Division in AL 2409 (April 2021)	Net Undercollection.
23	None	Interim Rates (old GRCs) Balancing Accounts	\$ 57,737	\$ 57,737	\$ 57,737	2017	Water Division in AL 2259 (March 2017)	Net undercollection. Per D.16-12-042, large balances were re-amortized in AL 2259, with the 12-mo charges/credits having ended on 7/14/18; the 24-mo surcharges for Coast Springs and Lucerne ended on 7/14/19. Residuals for all re-amortized districts to be moved to District BAs.
24								
25			\$ 70,875,236	\$ 97,994,298	\$ 96,471,302			
26								

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