

California Water Service Company

	B	C	D	E	U	V	W	X	Y	AH
	<u>Prelim</u>	<u>Balancing</u> <u>Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or</u> <u>Resolution or Advice Letter</u>	<u>Balance as of</u> <u>June 30, 2022</u>	<u>Balance as of</u> <u>December 31,</u> <u>2022</u>	<u>Date Last</u> <u>Reviewed</u>	<u>Most Recent</u> <u>Conducted</u> <u>Review/Audit (either</u> <u>GRC or other</u> <u>Method)</u>	<u>Notes or Comments</u>	
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2			TOTAL CONNECTIONS AS OF:	Jun-22	488,177	489,219				
4	M	WRAM/MCBA	Tracks the difference between recorded and Commission authorized water revenues and differences between recorded and Commission authorized amounts for purchased water, power, and pump taxes.	D.08-02-036	\$ 77,423,977	\$ 104,728,716	2022	Water Division in AL 2447-A (March 2022)	Net Undercollection. AL 2447-A authorized surcharges/credits starting 4/15/22.	
6	T	Lucerne BA	Records surcharge and service fee revenues as well as Safe Drinking Water State Revolving Fund payments and interest earned on funds deposited with the fiscal agent.	D.08-09-002; AL 1963-A. (Res. W-5149 approved surcharge increase; implementation via AL 2267-A effective 1/1/2018.)	\$ (3,827,208)	\$ (3,709,798)	2022	Water Division in 2022 annual review of DWR loans	Balance is the outstanding loan amount.	
10	Z4	Conservation 2018 GRC (CEBA4)	A one-way balancing account to record water conservation program expenses; under-expenditures to be refunded. For 2020-2022 costs.	D.20-12-007 (December 6, 2020); AL 2402 (1/27/2021)	\$ (7,681,281)	\$ (6,032,757)	2022	Cal Advocates 2021 GRC Report	To be refunded. The CEBA4 covers years 2020 through Dec 2022 for all ratemaking areas ("districts") included in Application 18-07-001.	
13	AA3	Pension 2015 GRC (PCBA 3)	Tracks the difference between actual and authorized pension costs for 2017-2019.	D.16-12-042, OP 4 (authority to revise tariffs) and OP 17 (authority to modify or eliminate balancing accounts); AL 2242 (12/30/16)	\$ 4,363,280	\$ 2,774,002	2022	Cal Advocates 2021 GRC Report	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. Collected \$18,572,336 as of 12/31/2022.	
14	AA4	Pension 2018 GRC (PCBA 4)	Tracks the difference between actual and authorized pension costs for 2020-2022.	D.20-12-007 (December 6, 2020); AL 2402 (1/27/2021)	\$ 18,120,997	\$ 17,262,313	2022	Cal Advocates 2021 GRC Report	Net Undercollection. The PCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in A.18-07-001.	
16	AB3	Health Cost BA 2015 GRC (HCBA3)	Tracks 85% of the difference between actual and authorized health care costs for 2017-2019.	D.16-12-042, OP 4 (authority to revise tariffs) and OP 17 (authority to modify or eliminate balancing accounts); AL 2242 (12/30/16).	\$ (91,336)	\$ -	2022	Cal Advocates 2021 GRC Report	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. Balance of - \$61,144 was moved to Dist BAs.	
17	AB4	Health Cost BA 2018 GRC (HCBA4)	Tracks 85% of the difference between actual and authorized health care costs for 2020-2022.	D.20-12-007 (December 6, 2020); AL 2402 (1/27/2021)	\$ (12,621,288)	\$ (14,257,251)	2022	Cal Advocates 2021 GRC Report	Net Overcollection. The HCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in A.18-07-001.	
18	AJ	CAP/LIRA Balancing Account	Tracks subsidies given to low-income program customers, and the surcharges on non-LIRA customers to fund the program.	D.12-09-020 (September 13, 2012); Res. W-2086-A	\$ 1,889,890	\$ 2,011,947	2022	Water Division in AL 2461 (December 2022)	Net Undercollection. Surcharge re-calculated in AL 2461 became effective 1/1/2023.	

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

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19	AM	RSF Balancing Account	The Rate Support Fund tracks the subsidy for all customers in designated high-cost districts, and the surcharges collected to fund the program.	D.10-12-017 (December 9, 2010); D.14-08-011 (August 14, 2014)	\$ 1,372,281	\$ 953,371	2022	Water Division in AL 2462 (December 2022)	Net Undercollection. Surcharge re-calculated in AL 2462 became effective 1/1/2023.	
20	AP	District-Specific BAs	District-specific accounts in which small amounts, such as residuals from amortizations, are aggregated for later disposition.	D.14-08-011; AL 2139	\$ 657,303	\$ 615,514	2022	Cal Advocates 2021 GRC Report	Net Undercollection. In AL 2409, surcharges to amortize \$6.8M effective 4/15/21-4/14/22. Collected \$6,498,086.64 as of 04/15/2022. Includes \$241,801 in residuals transferred from completed amortizations of CoC MA, TAMA, CEBA3, and DRMA1. As of 12/31/22, includes \$(61,144.17) from completed amortization of the HCBA3.	

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