

B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Preli m	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2014	Balance as of June 30, 2015	Balance as of December 31, 2015	Balance as of June 30, 2016	Balance as of December 31, 2016	Balance as of June 30, 2017	Balance as of December 31, 2017	Balance as of June 30, 2018	Balance as of December 31, 2018	Balance as of June 30, 2019	Balance as of December 31, 2019	Balance as of June 30, 2020	Balance as of December 31, 2020	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
1																			
2			TOTAL CONNECTIONS AS OF: Dec-20	484,923							486,150	486,937	488,432	481,874	483,473	484,923			
3	None	Conservation (Old Balancing Accounts)	A one-way balancing account to record water conservation program expenses, any under-expenditures will be subject to refund to customers for each district in the account. D:08-07-008, OP 24 (July 10, 2008); D:06-08-011, OP 10 (August 24, 2006)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2012	ORA in A.12-07-007 (2012 GRC)	CLOSED
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	\$ 45,167,745	\$ 47,922,176	\$ 40,491,638	\$ 28,899,771	\$ 37,131,105	\$ 54,803,825	\$ 69,127,443	\$ 65,823,174	\$ 56,144,195	\$ 61,323,162	\$ 62,585,906	\$ 52,589,962	\$ 67,828,698	2020	Water Division in AL 2378 (for BKD) and AL 2380 (all others)	Net Undercollection
5	R	TIRBA	The Temporary Interest Rate Balancing Account tracks the difference between authorized debt interest and actual debt interest. D:12-07-009 (July 12, 2012); Res. W-2084-A	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2012	ORA in A.12-07-007 (2012 GRC)	CLOSED via AL 2402 (effective 1/27/2021)
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.)	\$ (5,898,915)	\$ (5,780,937)	\$ (5,662,958)	\$ (5,544,980)	\$ (5,427,002)	\$ (5,309,024)	\$ (5,191,045)	\$ (5,073,067)	\$ (4,955,089)	\$ (4,837,110)	\$ (4,837,110)	\$ (4,601,154)	\$ (4,483,175)	2019	Cal PA in A.18-07-001 (2018 GRC)	Balance is the outstanding loan amount. In 2020 paid \$235,956.60
7	Z1	Conservation 2009 GRC (CEBA 1)	A one-way balancing account to record water conservation program expenses; under-expenditures to be refunded. For 2011-2013 costs. D:10-12-017	\$ (3,510,095)	\$ (655,619)	\$ (67,031)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2012	ORA in A.12-07-007 (2012 GRC)	CLOSED via AL 2402 (effective 1/27/2021)
8	Z2	Conservation 2012 GRC (CEBA 2)	A one-way balancing account to record water conservation program expenses; under-expenditures to be refunded. For 2014-2016 costs. D:14-08-011 (August 14, 2014); AL 2139 (10/21/14).	\$ (2,668,762)	\$ (3,975,438)	\$ (2,483,006)	\$ (2,673,145)	\$ (1,751,732)	\$ (676,566)	\$ (274,513)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2017	Water Division in AL 2259 (March 2017)	CLOSED via AL 2402 (effective 1/27/2021)
9	Z3	Conservation 2015 GRC (CEBA 3)	A one-way balancing account to record water conservation program expenses; under-expenditures to be refunded. For 2017-2019 costs. 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).	N/A	N/A	N/A	N/A	N/A	\$ (1,712,576)	\$ (2,261,248)	\$ (4,526,557)	\$ (6,875,988)	\$ (6,594,246)	\$ (2,737,480)	\$ (1,199,810)	\$ (412,630)	2019	Water Division in AL 2381 (April 2020)	Net Overcollection. Opened via AL 2242 (for period of 1/1/17-12/31/19). In AL 2381, refund of \$2,949,320.5 began on 4/15/20.
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)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ (1,471,749)	\$ (3,753,351)	None	Authorized in 2018 GRC	The CEBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in Application 18-07-001.
11	AA1	Pension 2009 GRC (PCBA 1)	Tracks the difference between Statement of Financial Accounting Standards 87 expense calculated by CWS's actuarial expert, and actual costs for 2011-2013. D:10-12-017; December 2, 2010	\$ 3,007,305	\$ 1,872,065	\$ 367,029	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2015	Water Division in AL 2153 (March 2015)	CLOSED via AL 2402 (effective 1/27/2021)

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

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Prelim	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2014	Balance as of June 30, 2015	Balance as of December 31, 2015	Balance as of June 30, 2016	Balance as of December 31, 2016	Balance as of June 30, 2017	Balance as of December 31, 2017	Balance as of June 30, 2018	Balance as of December 31, 2018	Balance as of June 30, 2019	Balance as of December 31, 2019	Balance as of June 30, 2020	Balance as of December 31, 2020	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
1																				
12	AA2	Pension 2012 GRC (PCBA 2)	Tracks the difference between actual and authorized pension costs for 2014-2016.	D.14-08-011; August 14, 2014	\$ (4,290,979)	\$ (2,340,643)	\$ (1,268,479)	\$ (3,158,317)	\$ (2,086,902)	\$ (2,168,097)	\$ (879,946)	\$0	\$0	\$0	\$0	\$0	\$0	2017	Water Division in AL 2259 (March 2017)	CLOSED via AL 2402 (effective 1/27/2021)
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)	N/A	N/A	N/A	N/A	N/A	\$ 3,076,891	\$ 6,656,497	\$ 11,638,716	\$ 16,493,923	\$ 18,211,496	\$ 21,464,901	\$ 21,464,901	\$ 21,464,901	2019	Cal PA in A.18-07-001 (2018 GRC). Creation authorized in 2016 decision.	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.
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)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ 15,322,078	None	Authorized in 2018 GRC	Net Undercollection.
15	AB2	Health Cost BA 2012 GRC (HCB A2)	Tracks 85% of the difference between actual and authorized health care costs for 2014-2016.	D.14-08-011; AL 2139	\$ 1,074,769	\$ 2,468,803	\$ 3,503,094	\$ 3,809,322	\$ 3,001,743	\$ 2,605,921	\$ 1,103,296	\$0	\$0	\$0	\$0	\$0	\$0	2017	Water Division in AL 2259 (March 2017)	CLOSED via AL 2402 (effective 1/27/2021)
16	AB3	Health Cost BA 2015 GRC (HCB A3)	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)	N/A	N/A	N/A	N/A	N/A	\$ (1,780,577)	\$ (2,881,247)	\$ (3,790,113)	\$ (3,515,774)	\$ (3,816,883)	\$ (4,271,525)	\$ (4,271,525)	\$ (4,271,525)	2019	Cal PA in A.18-07-001 (2018 GRC). Creation authorized in 2016 decision.	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.
17	AB4	Health Cost BA 2018 GRC (HCB A4)	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)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$ (3,957,145)	None	Authorized in 2018 GRC	Net Overcollection.
18	AJ	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	\$ 4,426,966	\$ 2,449,181	\$ (114,130)	\$ (3,230)	\$ (693,772)	\$ 638,823	\$ 1,463,395	\$ 1,714,463	\$ (213,304)	\$ 507,951	\$ 597,205	\$ 1,662,769	\$ 3,366,928	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	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)	\$ 698,614	\$ 424,236	\$ 140,754	\$ (213,835)	\$ (262,288)	\$ (537,465)	\$ 22,200	\$ 38,881	\$ 4,473	\$ 105,488	\$ 189,607	\$ (231,368)	\$ (43,692)	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	District-specific accounts in which small amounts, such as residuals from amortizations, are aggregated for later disposition.	D.14-08-011; AL 2139	\$ 736,203	\$ 524,271	\$ 204,573	\$ 394,764	\$ 394,474	\$ 665,998	\$ 665,831	\$ 6,876,221	\$ 6,603,783	\$ 6,933,176	\$ 6,875,472	\$ 6,875,472	\$ 6,875,472	2019	Cal PA in A.18-07-001 (2018 GRC).	Net Undercollection.
21	AR	Sales Reconciliation Mechanism BA	For districts in which Sales Reconciliation Mechanism is triggered, tracks the difference between revenue at SRM-assumed consumption levels, and actual revenues, for the period SRM-adjusted rates are effective.	D.14-08-011; AL 2154-A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2016	Water Division in AL 2242 (December 2016)	CLOSED via AL 2242 (eff. 1/1/17)
22	None	iCBAs	Old Incremental Cost Balancing Accounts for purchased power and purchased water.	D.10-12-017 (December 2, 2010); AL 1964 (December 10, 2009); AL 1965 (December 19, 2009); and AL 2024 (February 2, 2011).	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2013	Reported to DWA in response to LAO request in January 2013	CLOSED

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	Prelim	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2014	Balance as of June 30, 2015	Balance as of December 31, 2015	Balance as of June 30, 2016	Balance as of December 31, 2016	Balance as of June 30, 2017	Balance as of December 31, 2017	Balance as of June 30, 2018	Balance as of December 31, 2018	Balance as of June 30, 2019	Balance as of December 31, 2019	Balance as of June 30, 2020	Balance as of December 31, 2020	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
1																				
	None	Interim Rates (old GRCs) Balancing Accounts	For transition from annual GRCs (8 districts), to one consolidated GRC (all districts), districts with delayed GRCs received interim rates. After true-up to final rates starting 1/1/2011, balances were amortized.	D.10-12-017, OP 12; AL 2117	\$ (1,157,222)	\$ (1,157,222)	\$ (1,157,222)	\$ (1,157,222)	\$ (1,157,222)	\$ (1,174,086)	\$ (405,703)	\$ 129,638	\$ 83,316	\$ 57,671	\$ 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 will end on 7/14/19. Residuals for all re-amortized districts to be moved to District BAs.
23																				
24																				
25					\$ 37,585,629	\$ 41,750,874	\$ 33,954,262	\$ 20,353,128	\$ 29,148,404	\$ 48,433,068	\$ 67,144,959	\$ 72,831,357	\$ 63,769,535	\$ 71,890,705	\$ 79,924,713	\$ 70,875,236	\$ 97,994,298			