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	Preli m	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2021	Balance as of June 30, 2022	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
1									
2			TOTAL CONNECTIONS AS OF:	Jun-22	486,817	488,177			
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	\$ 72,824,317	\$ 77,423,977	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.)	\$ (3,947,500)	\$ (3,827,208)	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)	\$ (7,203,298)	\$ (7,681,281)	None	Cal Advocates 2021 GRC Report	To be refunded. The CEBA4 covers years 2020 through June 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)	\$ 11,685,901	\$ 4,363,280	2021	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 \$16,983,108 as of 06/30/2022.
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)	\$ 18,325,772	\$ 18,120,997	None	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).	\$ (2,200,364)	\$ (91,336)	2021	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. Refund of - \$4,182,699 provided as of 06/30/2022. Balance can be 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)	\$ (9,445,912)	\$ (12,621,288)	None	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	\$ 3,519,575	\$ 1,889,890	2021	Water Division in AL 2431 (December 2021)	Net Undercollection. Surcharge re-calculated in AL 2431 became effective 1/1/2022.
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)	\$ 2,471,857	\$ 1,372,281	2021	Cal Advocates 2021 GRC Report	Net Undercollection. Surcharge re-calculated in AL 2430 became effective 1/1/2022.
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	\$ 2,256,842	\$ 657,303	2021	Cal Advocates 2021 GRC Report	Net Undercollection. In AL 2409, surcharges to amortize \$6.8M effective 4/15/21-4/14/22. Collected \$6,517,644 as of 04/15/2022. Includes \$241,801 in residuals transferred from completed amortizations of CoC MA, TAMA, CEBA3, and DRMA1.

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