

California Water Service Company

	B	C	D	E	V	W	X	Y	Z	AI
	Prelim	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of December 31, 2022	Balance as of June 30, 2023	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments	
1										
2			TOTAL CONNECTIONS AS OF:	Jun-22	489,219	489,218				
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	\$ 104,728,716	\$ 91,624,023	2023	Water Division in AL 2447-A (March 2022) and AL 2477-A – (April 2023)	Net Undercollection. AL 2447-A 2021 authorized surcharges/credits starting 4/15/22-10/14/2023 and AL 2477-A – 2022 WRAM Filing authorized surcharges/credits starting 5/05/2023-14/04/2025.	
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.)	\$ (3,709,798)	\$ (3,593,303)	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) Filed AL 2478 stat 5/05/2023 .	\$ (6,032,757)	\$ (5,227,764)	2022	Water Division in AL 2478- (April 2023)	To be refunded(overcollection). The CEBA4 covers years 2020 through Dec 2022 for all ratemaking areas ("districts") included in Application 18-07-001. AL 2478 started in 5/05/2023.	
15	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); AL 2406-Amortization of PCBA from 2015 start 6/15/2021	\$ 2,774,002	\$ 2,001,793	2022	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 months starting 6/15/21. Eligible to move to Dist BAs.	
16	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) filed AL 2482 – Amortization of PCBA from 2018 GRC start 7/31/2023.	\$ 17,262,313	\$ 17,409,975	2022	Water division AL 2482 – Amortization of PCBA 2018 GRC	Net Undercollection. The PCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in A.18-07-001. AL 2482 – Amortization of PCBA from 2018 GRC start 7/31/2023.	
19	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). Filed AL 2406.	\$ -	\$ -	2022	Water Division in AL 2406 (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. Balance of - \$73,715 was moved to Dist BAs.	
20	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) Filed AL 2482 – Amortization HCBA from 2018 GRC start 7/31/2023.	\$ (14,257,251)	\$ (14,042,588)	2022	Water division AL 2482 – Amortization of HCBA 2018 GRC	Net Overcollection. The HCBA4 covers years 2020 through 2022 for all ratemaking areas ("districts") included in A.18-07-001. AL 2482 – Amortization of HCBA from 2018 GRC start 7/31/2023.	
22	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	\$ 2,011,947	\$ 3,281,121	2022	Water Division in AL 2461 (December 2022)	Net Undercollection. Surcharge re-calculated in AL 2461 became effective 1/1/2023.	
23	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)	\$ 953,371	\$ (297,595)	2022	Water Division in AL 2462 (December 2022)	Net Overcollection . Surcharge re-calculated in AL 2462 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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24	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	\$ 615,514	\$ 613,483	2022	Cal Advocates 2021 GRC Report	Net Undercollection. In AL 2409, surcharges to amortize \$6.8M effective 4/15/21-4/14/22. Collected \$6.4M 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 \$(73,715) from completed amortization of the HCBA3.	

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