

<u>Utility Name</u>	<u>Balancing Account Name</u>	<u>Balancing Account Description</u>	<u>Authorizing Decision or Resolution or Advice Letter</u>	<u>Balance as of Jun 2022</u>	<u>Balance as of Dec 2022</u>	<u>Date Last Reviewed</u>	<u>Most Recent Conducted Review/Audit (either GRC or other Method)</u>	<u>Notes or Comments</u>
California American Water	OPEB Balancing Account - All Districts*	Other-Post-Employment Benefits Balancing Account, tracks the difference between Commission- authorized OPEB related, costs and actual payments.	AL 862 & D.10.06.038; June 24, 2010; D.12.06.016; June 7, 2012	\$ 2,424,650	\$ 2,635,526	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Overcollection
	Pension Balancing Account - All Districts*	Tracks the difference between Commission-authorized pensions and actual required ERISA payments- including payments to avoid at risk status.	AL 862 & D.10.06.038; June 24, 2010; D.12.06.016; June 7, 2012	(\$ 82,503)	(\$ 223,329)	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Undercollection
	Monterey San Clemente Dam Project Balancing Account	Tracks authorized costs transferred from the prior memorandum account, actual expenditures for the project, interest at the authorized cost of capital, and any surcharge recoveries collected.	AL 955 and D.12.06.040; June 21, 2012;	(61,690,025)	(\$ 60,557,244)	2021		Undercollection
	Conservation Balancing Account - All Districts	Track conservation-related expenses and surcharges associated with California American Water's conservation efforts	D.12.06.016; June 7, 2013	1,576,211	\$ 1,588,853	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Overcollection
	WRAM/MCBA - All District	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. Amounts are subject to revision for Interim Rate True Ups and other ongoing proceedings.	D.08.11.023; November 6, 2008 & AL 1004	(19,531,883)	(\$ 16,913,844)	2021	District WRAM/MCBA Annual Reports	Undercollection
	Monterey WW Purchased Power Balancing Account*	Tracks differences in purchased power expenses based upon changes in recorded unit prices versus adopted I the Monterey Waste Water district.	D.12.06.016; June 7, 2012	\$ 137,615	\$ 184,582	2021		Overcollection

	Monterey Seaside Groundwater Basin Balancing Account	Tracks costs associated with Administrative and other payments made to the Seaside Basin Water Master, as well as recovery of such payments from customers in the Monterey County District.	D.12.06.016; June 7, 2012	\$ 200,299	\$ 185,676	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Overcollection
	Consolidated Expense Balancing Account - All District	Consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate.	D.12.06.016; June 7, 2012; AL 963, AL964, AL965, AL966, AL 982, AL 986-A, AL 1000, AL 1230, AL 1353	(\$ 11,099,303)	(\$ 9,200,266)	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Undercollection
	Garrapata SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan provided under the America Recovery and Reinvestment Act.	Res. W-4788	(\$ 19,949)	(\$ 20,658)	2021	AL 1091/D.18.12.021	Undercollection
	Customer Assistance Program (CAP) Balancing Account - All Districts	Track CAP discounts provided, the CAP surcharges collected and to adjust the CAP surcharges on January 1 of each year.	D.18-12-021	\$ 2,825,492	\$ 2,159,913	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Overcollection
	Group Insurance - All District	Track the difference between total requested net group insurance costs on a per-employee basis and the actual level of new group insurance costs incurred on a per employee basis.	D.18-12-021, AL 1229, March 21, 2019	(\$ 531,956)	(\$ 386,159)	2021	CPUC D.21-11-018 on Balancing and Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue Requirement for California American Water Company dated November 18, 2021	Undercollection
	Purchase Power and Water Treatment Balancing Account Hillview	Tracks differences in purchased power expenses based upon changes in recorded unit prices	D. 19-11-003, Nov 2019, Advice Letter 1299-A	\$ 0	\$ 0	2021	D.19-11-003	Undercollection
	Hillview SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan	D. 19-11-003, Nov 2019, Advice Letter 1299-A	(\$ 134,391)	(\$ 134,395)	2021	D.19-11-003	Undercollection
	Fruitridge SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan D. 06-04-073	D. 19-12-038, December 23, 2019, Advice letter 1279-A	(\$ 109,856)	(\$ 109,859)	2021	D.19-12-038	Undercollection
	Fruitridge SDWSRF Loan Repayment Balancing Accounts	Track recovery of the balance on SDWSRF loan D. 10-05-043	D. 19-12-038, December 23, 2019, Advice letter 1279-A	(\$ 234,784)	(\$ 234,790)	2021	D.19-12-038	Undercollection

	Hillview Water Treatment Balancing Account		D. 19-11-003, Nov 2019, Advice Letter 1299-A	\$ 52,513	\$ 52,513	2021	D.19-11-003	Overcollection
	Hillview Grant Tax Balancing Account		W-5190	(\$ 70,685)	(\$ 46,713)	2021	D.19-11-003	Undercollection
	East Pasadena Purchase Power Balancing Account*	East Pasadena Acquisition	D.21-08-002, September, 2021, Advice Letter 1347	(48,525)	(\$ 104,708)	2021	D.21-08-002	Undercollection
	East Pasadena - Pumping Balancing account*	East Pasadena Acquisition	D.21-08-002, September, 2021, Advice Letter 1347	(58,492)	(\$ 178,748)	2021	D.21-08-002	Undercollection
	East Pasadena Purchased Water Balancing Account*	East Pasadena Acquisition	D.21-08-002, September, 2021, Advice Letter 1347	\$ -	\$ -	2021	D.21-08-002	Overcollection
*Balance from 6/30/22 report was updated.								
				(\$ 86,395,572)	(\$ 81,303,649)			
Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Balance as of Jun 2022	Balance as of Dec 2022	Date Last Reviewed	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments
Revenue Requirement	Northern Division	Authorized Requirement	CPUC D.21-11-018 AL 1356, March 24, 2022	\$ 76,918,395	\$ 76,918,395			
	Central Division		CPUC D.21-11-018 AL 1357, March 25, 2022	\$ 75,744,269	\$ 75,744,269			
	Southern Division		CPUC D.21-11-018 AL 1358, March 25, 2022	\$ 124,390,848	\$ 124,390,848			
	Monterey Wastewater		CPUC D.21-11-018 AL 69-S, March 10, 2022	\$ 3,698,575	\$ 3,698,575			
	All Districts			\$ 280,752,086	\$ 280,752,086			
Service Connections ²	San Diego			22,941	22,941			
	Los Angeles			34,168	34,168			
	Ventura			23,347	23,347			
	Monterey			44,185	44,185			
	Monterey WW			2,474	2,474			
	Sacramento			75,437	75,437			
	Larkfield			2,691	2,691			
	Dunnigan WW			156	156			
	Geyersville (included in Sacramento)			-	-			
	Meadowbrook (included in Sacramento)			-	-			
	Dunnigan (included in Sacramento)			-	-			
	Fruitridge (included in Sacramento)			-	-			
	Hillview (included in Sacramento)			-	-			

	Rio Plaza (included in Los Angeles)				-	-		
	East Pasadena (included in Los Angeles)				-	-		
	All Districts				205,399	205,399		

Notes:

- 1) The amounts shown above are preliminary and have not been audited by the Company's independently registered public accounting firm.
- 2) Sevice Connections include PFS and Hydrants
- 3) Closed Accounts as of December 31, 2020 per D.21-11-018
 - Monterey Leak Adjustment Balancing Account
 - Monterey Seaside Basin Adjudication Balancing Account
 - Chromium VI Balancing Account - Sacramento & Dunnigan
 - Old Monterey Style WRAM Balancing Account
 - Sand City Desalinization Plant Purchased Water Balancing Account