			Authorizing Decision or	Balance as of	Balance as of	Date Last	Most Recent Conducted Review/Audit	Notes or Comments
			Resolution or Advice Letter	Jun 2022	Dec 2022	Reviewed	(either GRC or other Method)	
Utility Name	Balancing Account Name	Balancing Account Description						
		Other-Post-Employment	AL 862 & D.10.06.038; June 24, 2010;				CPUC D.21-11-018 on Balancing and	
		Benefits Balancing Account,	D.12.06.016; June				Memorandum Accounts, adopting the	
		tracks the difference between	7, 2012				2021,2022, and 2023 Revenue	
		Commission- authorized OPEB					Requirement for California American	
California American	OPEB Balancing Account - All	related, costs and actual					Water Company dated November 18,	
Water	Districts*	payments.		\$ 2,424,650	\$ 2,635,526	2021	2021	Overcollection
		Tracks the difference between	AL 862 & D.10.06.038; June 24, 2010;				CPUC D.21-11-018 on Balancing and	
		Commission-authorized	D.12.06.016; June				Memorandum Accounts, adopting the	
	Pension Balancing Account -	pensions and actual required	7, 2012				2021,2022, and 2023 Revenue	
	All Districts*	ERISA payments- including					Requirement for California American	
		payments to avoid at risk status.					Water Company dated November 18,	
				(\$ 82,503)	(\$ 223,329)	2021	2021	Undercollection
		Tracks authorized costs		(\$ 62,505)	(\$ 225,529)	2021		ondercollection
		transferred from the prior						
		memorandum account, actual						
	Monterey San Clemente Dam	expenditures for the project,						
		interest at the authorized cost	AL 955 and D.12.06.040; June 21, 2012;					
	Project Balancing Account	of capital, and any surcharge						
		recoveries collected.		(61,600,035)	(¢ co cc 244)	2021		l la da sa alla ati a a
		Track conservation-related		(61,690,025)	(\$ 60,557,244)	2021	CPUC D.21-11-018 on Balancing and	Undercollection
							_	
		expenses and surcharges associated with California					Memorandum Accounts, adopting the 2021,2022, and 2023 Revenue	
	Conservation Balancing	American Water's conservation					Requirement for California American	
	Account - All Districts	efforts					Water Company dated November 18,	
		enorts					2021	
			D.12.06.016; June 7, 2013	1,576,211	\$ 1,588,853	2021	2021	Overcollection
		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.					District WRAM/MCBA Annual Reports	
		Amounts are subject to revision					District Whalvij WebA Allitual Reports	
		for Interim Rate True Ups and						
		other ongoing proceedings.						
	WRAM/MCBA - All		D.08.11.023; November 6,	,				
	District		2008 & AL 1004	(19,531,883)	(\$ 16,913,844)	2021		Undercollection
		Tracks differences in purchased						
		power expenses based upon						
	Monterey WW Purchased	changes in recorded unit prices						
	Power Balancing Account*	versus adopted I the Monterey						
		Waste Water district.						
					4			
			D.12.06.016; June 7, 2012	\$ 137,615	\$ 184,582	2021		Overcollection

			1				
	Tracks costs associated with					CPUC D.21-11-018 on Balancing and	
	Administrative and other					Memorandum Accounts, adopting the	
	payments made to the Seaside					2021,2022, and 2023 Revenue	
Mantaga, Cassida	Basin Water Master, as well as					Requirement for California American	
Monterey Seaside	recovery of such payments from					Water Company dated November 18,	
Groundwater Basin Balancing	customers in the Monterey					2021	
Account	County District.						
		D 42 05 045 1 7 2042	ć 200 200	¢ 405 676	2024		Overcollection
Constituted Forest	Consolidate the consolidation of	D.12.06.016; June 7, 2012	\$ 200,299	\$ 185,676	2021	CDUC D 24 44 040 D-l'	Overcollection
Consolidated Expense		D.12.06.016; June 7, 2012; AL 963,				CPUC D.21-11-018 on Balancing and	
Balancing Account - All		AL964, AL965, AL966, AL 982, AL 986-A,				Memorandum Accounts, adopting the	
District	and memorandum accounts	AL 1000, AL 1230, AL 1353				2021,2022, and 2023 Revenue	
	where appropriate.					Requirement for California American	
						Water Company dated November 18,	
			(\$ 11,099,303)	(\$ 9,200,266)	2021	2021	Undercollection
Garrapata SDWSRF Loan	Track recovery of the balance					AL 1091/D.18.12.021	-
Repayment Balancing	on SDWSRF loan provided under						
Accounts	the America Recovery and						
	Reinvestment						
	Act.						
		Res. W-4788	(\$ 19,949)	(\$ 20,658)	2021		Undercollection
	Track CAP discounts provided,		//	(+//	1021	CPUC D.21-11-018 on Balancing and	
	the CAP surcharges collected					Memorandum Accounts, adopting the	
Customer Assistance Program	and to adjust the CAP					2021,2022, and 2023 Revenue	
(CAP) Balancing Account - All	surcharges on January 1 of each					Requirement for California American	
Districts	year.						
	year.		4 2 225 422	40.450.045		Water Company dated November 18,	0
	Total the different	D.18-12-021	\$ 2,825,492	\$ 2,159,913	2021		Overcollection
	Track the difference between					CPUC D.21-11-018 on Balancing and	
	total requested net group					Memorandum Accounts, adopting the	
	insurance costs on a per-					2021,2022, and 2023 Revenue	
	employee basis and the actual					Requirement for California American	
	level of new group insurance					Water Company dated November 18,	
	costs incurred on a per					2021	
	employee basis.						
Group Insurance - All District		D.18-12-021, AL 1229, March 21, 2019	(\$ 531,956)	(\$ 386,159)	2021		Undercollection
Purchase Power and Water	Tracks differences in purchased	5.15 12 021, AL 1223, William 21, 2015	(4 221,220)	(7 300,133)	2021	D.19-11-003	oacreonection
Treatment Balancing Account -						5.15 11-005	
Hillview		D. 19-11-003, Nov 2019,					
IIIIIVIEW	changes in recorded unit prices	Advice Letter 1299-A					
			\$0	\$ 0	2021		Undercollection
Hillview SDWSRF Loan	Track recovery of the balance on					D.19-11-003	
Repayment Balancing	SDWSRF loan	Advice Letter 1299-A					
Accounts			(\$ 134,391)	(\$ 134,395)	2021		Undercollection
Fruitridge SDWSRF Loan	Track recovery of the balance on	D. 19-12-038, December 23, 2019,	/ /	(, , , , , , , , , , , , , , , , , , ,		D.19-12-038	
Repayment Balancing	SDWSRF loan D. 06-04-073	Advice letter 1279-A				12 000	
Accounts	113.11.104.1.2.00 04 073						
riccounts							
			(\$ 109,856)	(\$ 109,859)	2021		Undercollection
 Fruitridge SDWSRF Loan	Track recovery of the balance on	D. 19-12-038, December 23, 2019,				D.19-12-038	-
Repayment Balancing	SDWSRF loan D. 10-05-043	Advice letter 1279-A					
Accounts							
			(\$ 234,784)	(\$ 234,790)	2021		Undercollection

	T	Ţ	T				T	
	Hillview Water Treatment		D. 19-11-003, Nov 2019,				D.19-11-003	
	Balancing Account	ĺ	Advice Letter 1299-A					
		<u> </u>		\$ 52,513	\$ 52,513	2021		Overcollection
	Hillview Grant Tax		W-5190	(\$ 70,685)	(¢ 46 712)	2024	D.19-11-003	Undercollection
	Balancing Account		W-5190	(\$ 70,685)	(\$ 46,713)	2021		Onderconection
	East Pasadena Purchase		D.21-08-002, September, 2021, Advice				D.21-08-002	
	Power Balancing		Letter 1347					
	Account*							
		Fort Board and Association		(40 525)	(¢ 404 700)	2024		l la da saalla atia a
	Foot Boordone Dumenian	East Pasadena Acquisition	D 21 00 002 Cantambar 2021 Advisa	(48,525)	(\$ 104,708)	2021	D.21-08-002	Undercollection
	East Pasadena - Pumping		D.21-08-002, September, 2021, Advice Letter 1347				D.21-08-002	
	Balancing account*		Letter 1547					
		East Pasadena Acquisition		(58,492)	(\$ 178,748)	2021		Undercollection
	East Pasadena Purchased		D.21-08-002, September, 2021, Advice				D.21-08-002	
	Water Balancing		Letter 1347					
	Account*							
		East Pasadena Acquisition		\$ -	\$ -	2021		Overcollection
	*Balance from 6/30/22 report		•	-				
	·			(\$ 86,395,572)	(\$ 81,303,649)			
			Authorizing Decision or	Balance as of	Balance as of	Date Last	Most Recent Conducted Review/Audit	Notes or Comments
			Resolution or Advice Letter	Jun 2022		Reviewed	(either GRC or other Method)	
Utility Name	Balancing Account Name	Balancing Account Description						
Revenue	Balancing Account Name	Bulling Account Description	CPUC D.21-11-018 AL 1356,					
Requirement	Northern Division		March 24, 2022	\$ 76,918,395	\$ 76,918,395			
ricquirec.		-	CPUC D.21-11-018 AL 1357,					
	Central Division		March 25, 2022	\$ 75,744,269	\$ 75,744,269			
		Authorized Requirement	CPUC D.21-11-018 AL 1358,	<u> </u>				
	Southern Division			\$ 124,390,848	\$ 124,390,848			
		4	March 25, 2022					
	Monterey Waastewater		CPUC D.21-11-018 AL 69-S,	\$ 3,698,575	\$ 3,698,575			
	· ·		March 10, 2022					
	All Districts			\$ 280,752,086	\$ 280,752,086			
Service	San Diego			22,941	22,941			
Connections <sup>2</sup>	Sun Diego			22,541	22,541			
	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)	ĺ						
		1		]	_			
	Meadowbrook (included in			<del>                                     </del>	_			
	Sacramento)	ĺ						
	Sac. a.nentoj							
				-	-			
	Dunnigan (included in	ĺ						
	Sacramento)	1		1	_			
	Fruitridge (included in							
1	Sacramento)	1		-	-			
	Hillview (included in		<del> </del>	<del> </del>				
	Sacramento)			-	-			
		<u> </u>		1				

Rio Plaza (included in Los Angeles)		-	-		
East Pasadena (inlcuded 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