

PRELIMINARY STATEMENT - PART V - BALANCING ACCOUNTS
DESCRIPTION AND LISTING OF BALANCING ACCOUNTS

Sheet 1

A. GENERAL

Balancing accounts are those regulatory accounts where authorized expenses are compared with revenues from rates designed to recover those expenses. The resulting under or overcollection, plus interest calculated in the manner described in Preliminary Statement, Part I, is recorded on the Utility's financial statements as an asset or liability, which is owed from or due to the ratepayers. Balances in balancing accounts are to be amortized in rates.

B. LISTING OF BALANCING ACCOUNTS

- Purchased Gas Account (PGA)
- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Enhanced Oil Recovery Account (EORA)
- Noncore Storage Balancing Account (NSBA)
- California Alternate Rates for Energy Account (CAREA)
- Hazardous Substance Cost Recovery Account (HSCRA)
- Gas Cost Rewards and Penalties Account (GCRPA)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Research Development and Demonstration Gas Surcharge Account (RDDGSA)
- Demand Side Management Balancing Account (DSMBA)
- Direct Assistance Program Balancing Account (DAPBA)
- Integrated Transmission Balancing Account (ITBA)
- Compressor Station Fuel and Power Balancing Account (CFPBA)
- Concurrent Application System Balancing Account (CASBA)
- Distribution Integrity Management Program Balancing Account (DIMPBA)
- Rewards and Penalties Balancing Account (RPBA)
- On-Bill Financing Balancing Account (OBFBA)
- Company Use Fuel for Load Balancing Account (CUFLBA)
- Backbone Transmission Balancing Account (BTBA)
- Advanced Metering Infrastructure Balancing Account (AMIBA)
- New Environmental Regulation Balancing Account (NERBA)
- Transmission Integrity Management Program Balancing Account (TIMPBA)

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(TO BE INSERTED BY UTILITY)
ADVICE LETTER NO. 6151-G
DECISION NO. 23-05-006

ISSUED BY
Dan Skopec
Sr Vice President Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
SUBMITTED Jun 19, 2023
EFFECTIVE Jun 19, 2023
RESOLUTION NO. _____

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Sheet 2

(Continued)

B. LISTING OF BALANCING ACCOUNTS (Continued)

- Post-2011 Distribution Integrity Management Program Balancing Account (POST-2011 DIMPBA)
- Compression Services Balancing Account (CSBA)
- Biogas Conditioning/Upgrading Services Balancing Account (BCSBA)
- Master Meter Balancing Account (MMBA)
- Safety Enhancement Capital Cost Balancing Account (SECCBA)
- Safety Enhancement Expense Balancing Account (SEEBA)
- Greenhouse Gas Balancing Account (GHGBA)
- Advanced Meter Opt-Out Program Balancing Account (AMOPBA)
- Low-Carbon Fuel Standard Balancing Account (LCFSBA)
- Biomethane Cost Incentive Program Balancing Account (BCIPBA)
- Distributed Energy Resources Services Balancing Account (DERSBA)
- Storage Integrity Management Program Balancing Account (SIMPBA)
- Natural Gas Leak Abatement Program Balancing Account (NGLAPBA)
- Statewide Energy Efficiency Balancing Account (SWEEBA)
- Dairy Biomethane Project Memorandum Account (DBPBA)
- San Joaquin Valley Disadvantaged Communities Balancing Account (SJVDACBA)
- Safety Enhancement Expense Balancing Account – Phase 2 (SEEBA-P2)
- Safety Enhancement Capital Cost Balancing Account – Phase 2 (SECCBA-P2)
- Liability Insurance Premium Balancing Account (LIPBA)
- Residential Uncollectible Balancing Account (RUBA)
- Percentage of Income Payment Plan Balancing Account (PIPPBA)
- Renewable Natural Gas Tariff Balancing Account (RNGTBA)
- Biomethane Procurement and Pilot Costs Balancing Account (BPPCBA)

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