

# Report of Summary of Balancing Accounts

For

## Class A and B Water Investor-Owned Utilities

### For the Six-Month Period Ending December 31, 2021

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts<sup>1</sup> for the Class A and B Water Investor-Owned Utilities (IOU) submitted as of December 31, 2021 (due by February 16<sup>th</sup>). Pursuant to Public Utilities Code §792.5 (c), the Commission is to maintain an inventory of all Class A and B large Water IOUs' balancing accounts. Table 7 shows the names of all the balancing accounts listed by name for the class A and B utilities.

#### Summary

The total number of balancing accounts for Class A Water IOUs is 125, an increase of 5 balancing accounts from the June 30, 2021, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, a decrease of 4 from the June 30, 2021, report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 were included by all the Class A and Bs water utilities:

- 1) Balancing accounts with a Semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.
- 2) Balancing accounts with an authorized revenue amount that is in the 25<sup>th</sup> percentile of all balancing accounts.
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time.
- 4) Balancing accounts that have not been reviewed in the previous three years.

The utility responses to the reporting requirements are listed in tables numbers 3 thru 6 of this report. Positive dollar amounts indicate over collected balances and negative dollar amounts in red text indicate under collected balances.

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<sup>1</sup> The balancing accounts names of all the accounts are listed at the end of the report in Table 7.

**Table 1.** Total Number of Balancing Accounts for class A and B Water Utilities.

		<b>Utility Name</b>	<b>Total No. of accounts as of June 30, 2021</b>	<b>Total No. of accounts as of December 31, 2021</b>	<b>Comments</b>
<b>Class A</b>	<b>1</b>	Liberty Utilities (Apple Valley Ranchos)	14	14	No changes
	<b>2</b>	California American Water Company	22	24	Three accounts added & one closed listed on the next page
	<b>3</b>	California Water Service Company	12	12	No changes
	<b>4</b>	Golden State Water Company	8	8	No changes
	<b>5</b>	Great Oaks Water Company	9	11	Two accounts were added listed on next page
	<b>6</b>	Liberty Utilities (Park Water Company)	10	10	No changes
	<b>7</b>	San Gabriel Valley Water Company	13	13	No changes
	<b>8</b>	San Jose Water Company	17	17	No changes
	<b>9</b>	Suburban Water Systems	15	16	One added, See next page for an explanation
<b>Total Class A Balancing Accounts</b>			<b>120</b>	<b>125</b>	
<b>Class B</b>	<b>1</b>	Alisal Water Company	4	4	
	<b>2</b>	Bakman Water Company	4	4	
	<b>3</b>	Del Oro Water Company	16	16	
	<b>4</b>	East Pasadena Water Company	4		East Pasadena Water Company merged with California American as authorized in the CPUC Decision D. D.21-08-002, dated September 21, 2021, Advice Letter 1347
<b>Total Class B Balancing Accounts</b>			<b>28</b>	<b>24</b>	

**California American Water Company (Cal Am):**

The three accounts listed below were to be added to Cal Am's balancing accounts as part of its acquisition of East Pasadena Water Company authorized in Decision D.21-08-002, dated September 21, 2021, and in Advice Letter 1347:

1. East Pasadena Purchased Power Balancing Account, approved in Decision, D-21-08-002 to be established.
2. East Pasadena Purchased Water Balancing Account
3. East Pasadena Pumping Assessment Cost Balancing Account

Cal Am closed the Monterey Leak Adjustment Balancing Account per decision D.21-11-018, dated on December 31, 2020.

**Great Oaks Water Company:** Two new accounts were opened, listed below:

- 1) Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM), and
- 2) Recovery of M-WRAM Amortization AL 305-W.

**Suburban Water Systems:** Suburban reported all its balancing accounts as required. Table 2 shows all 16 balancing accounts and reserve accounts from Suburban. A new account, Conservation Expense One-Way Balancing Account, as authorized by Decision D.21.10.024 was opened.

**Table 2. Suburban Water System's Balancing Accounts**

	District	Account Name	Decision	Balance, June 30, 2021	Balance, December 31, 2021
1	San Jose Hills Service Area	Water Revenue Adjustment Mechanism Balancing Account	D.19-05-029	\$180,615	\$180,615
2		Water Revenue Adjustment Mechanism Balancing Account		\$145,399	-\$263,438
3		Purchased Power, Purchased Water, and Pumped Water	AL 335	-\$218,508	-\$138,643
4		Recycled Water	AL 335	-\$18,202	-\$16,596
5		Purchased Power, Purchased Water, and Pumped Water	AL 339	-\$921,741	-\$14,150
6		Recycled Water	AL 339	-\$38,496	-\$22,743
7		Purchased Power, Purchased Water, and Pumped Water		-\$5,277,208	-\$6,003,626
8		Recycled Water		-\$91,034	-\$106,058
9	Whittier La Mirada SA	Water Revenue Adjustment Mechanism Balancing Account	D.19-05-029	\$73,743	\$73,743
10		Water Revenue Adjustment Mechanism Balancing Account		-\$83,393	-\$127,567
11		Purchased Power, Purchased Water, and Pumped Water	AL 335	\$5,441	\$4,912
12		Purchased Power, Purchased Water, and Pumped Water	AL 339	-\$657,153	\$48,921
13		Purchased Power, Purchased Water, and Pumped Water		-\$5,374,847	-\$5,971,738
14	Both San Jose and Whittier La Mirada Districts	2018-2020 Conservation Expense One-Way	D.19-05-029	-\$6,969	Closed
15, New		Conservation Expense One-Way	D.21-10-024	-	\$17,496
16		Employee Healthcare	D.19-05-029	\$542,575	\$351,413

**Table 3. Balancing accounts with a semiannual-end balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.<sup>2</sup>**

Utility Name	Balancing Account Name	Balance as of June 30, 2021	Balance as of December 31, 2021
<b>Liberty Utilities (Apple Valley Ranchos)</b>	Employee and Retiree Healthcare BA	\$1,065,734	\$297,836
	Pension Expense BA	-\$1,523,715	-\$2,528,846
	Consolidated Expense BA	-\$811,493	-\$129,390
	Incremental Cost BA	-\$62,358	-\$30,562
<b>California American Water Company</b>	Other Post-Employment Benefits All Districts	\$4,210,289	\$2,243,150
	Pension-All Districts	\$2,000,057	\$75,825
	San Clemente Dam Project-Monterey	-\$79,367,962	-\$62,784,441
	Conservation-All Districts	\$1,914,341	\$2,109,492
	Water Revenue Adjustment Mechanism	\$39,350,662	-\$21,648,656
	Purchased Power-Monterey Waste Water	-\$184,615	\$49,651
	Seaside Groundwater Basin-Monterey	\$499,407	\$217,456
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$19,018	-\$19,482
	Low Income Rate Assistance -All Districts	\$2,611,366	\$2,894,871
	Group Insurance-All Districts	-\$2,779,372	-\$729,810
	Chromium VI BA-Sacramento District	\$33,533	\$33,449
	Purchased Power and Water Treatment BA-Hillview	\$0	\$0
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-Fruitridge AL 1279	-\$123,325	-\$123,325
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-Fruitridge AL 1279	-\$221,299	-\$221,299

<sup>2</sup> Authorized revenue amount is interpreted as the most recent balance authorized for amortization (i.e. amortization revenues), or the balance reviewed in the utility’s last GRC, whichever is more recent. Table 3 lists the accounts with a semi-annual end balance with more than 10% differential from the “authorized revenue amount”.

Utility Name	Balancing Account Name	Balance as of June 30, 2021	Balance as of December 31, 2021
<b>California Water Service Company<sup>3</sup></b>	WRAM/MCBA 1	-\$67,472,698	-\$72,824,317
	Conservation 2018 GRC (CEBA 4)	\$5,123,146	\$7,203,298
	Pension 2015 GRC (PCBA 3)	-\$21,261,655	-\$11,685,901
	Pension 2018 (PCBA 4)	-\$16,470,549	-\$18,325,772
	Health Cost BA – 2018 GRC (HCBA 4)	\$7,543,977	\$9,445,912
	CAP/LIRA Balancing Account	-\$4,189,175	-\$3,519,575
	RSF Balancing Account	-\$2,042,521	-\$2,471,857
<b>Golden State Water Company</b>	American Recovery and Reinvestment Act of 2009	-\$120,955	-\$76,033
	Pension and Benefits Balancing Account	-\$314,589	\$260,512
	CAP (formerly known as California Alternative Rates for Water)	\$1,305,159	\$279,756
	WRAM/MCBA	-\$23,260,138	-\$15,069,144
	Randall-Bold Balancing Account	-\$656,874	-\$331,350
	Bay Point (HSWTP) Hill Street Water Treatment Plant	\$853	\$1,193
<b>Great Oaks Water Company</b>	Purchased Power Balancing Account	-\$159,578	-\$231,276
<b>Liberty Utilities (Park Water Company)</b>	2019 WRAM/MCBA	-\$553,265	-\$553,472
	2020 WRAM/MCBA	-\$768,604	-\$768,893
	One-Way Conservation BA	\$953,875	\$610,868
	Group Pension Expense BA	-\$1,092,722	-\$2,683,447
	Consolidated Expense BA	-374,647	-\$103,046
<b>San Gabriel Valley Water Company</b>	Los Angeles (LA) Power Cost	-\$1,427,994	-\$241,652
	LA Water Cost	-\$558,390	-\$583,623
	LA CARW	-\$271,928	-\$458,680
	LA Cons. Prog.	-\$378,668	-\$929,336
	LA PABBA	-\$148,110	-\$14,982

<sup>3</sup> California Water Service Company uses negative sign as net over collection and positive sign as net under collection. In this report, the signs were changed to keep consistency with the rest of all utility balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2021	Balance as of December 31, 2021
<b>San Gabriel Valley Water Company</b>	Fontana Water Company (FWC) Water Cost	\$2,858,525	\$3,622,032
	FWC Power Cost	\$1,027,732	-\$162,038
	FWC WRAM	-\$737,846	-\$509,545
	FWC CARW	-\$805,097	\$510,183
	FWC Cons. Prog.	\$108,434	\$220,257
	FWC PABBA	-\$747,892	\$1,525
	FWC Mains Project	-\$584,798	-\$74,643
<b>San Jose Water Company</b>	San Jose Water Company indicates none of its accounts meet this criterion.		
<b>Suburban Water Systems</b>	San Jose Hills Service Area-Purchased Power, Purchased Water and Pumped Water	-\$5,277,208	-\$6,003,626
	San Jose Hills Service Area-Recycled water	\$0	-\$106,058
	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water	-\$5,374,847	-\$5,971,738
<b>Alisal Water Company</b>	Water Conservation Expense One Way Balancing Account	\$32,604	-\$29
<b>Bakman Water Company</b>	Purchased Power Balancing Account	\$433,502	\$464,997
	Purchased Water Balancing Account	\$243,317	\$251,935
	Water Quality Balancing Account	\$151,528	\$142,478
	California Department of Public Health User Fees Balancing Account	\$82,246	\$84,967
<b>Del Oro Water Company</b>	Lime Saddle-Purchased Power & Water	\$216,788	\$215,357
	Paradise Pines-Purchased Power & Water	\$318,121	\$172,142
	California Pines-Drought	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,701
	River Island-Drought	-\$48,394	-\$48,394
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,116	-\$543,116
	Lime Saddle-Lost Revenue	-\$93,153	-\$93,153
	Magalia-Lost Revenue	-\$66,820	-\$66,820
Buzztail-Lost Revenue	-\$8,153	-\$8,153	

**Table 4.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2021</b>
Liberty Utilities (Apple Valley Ranchos)	Pension Expense Balancing Account	-\$2,528,846
	California Alternative Rates for Water Revenue Reallocation Balancing Account	-\$881,090
	2021 WRAM/MCBA	\$733,105
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$62,784,441
	WRAM/MCBA-All Districts	-\$53,131,675
California Water Service Company	WRAM/MCBA	-\$72,824,317
	Pension 2015 GRC Pension Cost Balancing Account (PCBA) 3	-\$11,685,901
	Pension 2018 GRC (PCBA 4)	-\$18,325,772
Golden State Water Company	Customer Assistance Program (formerly known as California Alternative Rates for Water)	\$279,756
	Randall-Bold Balancing Account	-\$331,350
Great Oaks Water Company	Recovery of M-WRAM Amortization AL 305-W	-\$629,806
	Recovery of M-WRAM Amortization AL 290	-\$384,287
	Pension Expense BA	-\$261,306
Liberty Utilities (Park Water Company)	CARW Revenue Reallocation BA	\$2,506,983
	2018 WRAM/MCBA	-\$1,305,021
San Gabriel Valley Water Company	Fontana Water Company (FWC) Water Cost BA	-\$3,622,032
	FWC PABBA	\$1,525
	Los Angeles Power Cost BA	-\$2,431,652
	Los Angeles WRAM	-\$1,088,276
San Jose Water Company	Balancing Account Pending (2017)	-\$3,034,256
	Balancing Account Pending (2020)	-\$4,692,353
	Pension	-\$1,463,671
	Amortization of Undercollection of various Memorandum Accounts GRC 2018	-\$1,223,814



<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2021</b>
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$6,003,626
	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$5,971,738
	San Jose Hills SA and Whittier La Mirada SA Employee Healthcare	\$351,413
Alisal Water Company	Water Conservation Expense One Way	-\$29
Bakman Water Company	Purchased Power	\$464,997
Del Oro Water Company	River Island-Drought	-\$48,393
	Metropolitan-Drought	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152
	Magalia-Lost Revenue	-\$66,820
	Buzztail-Lost Revenue	-\$8,153

**Table 5. Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (accounts that have fluctuations of 20 percent or more from the previous semiannual balance).**

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2021</b>
Liberty Utilities (Apple Valley Ranchos)	2021 Water Revenue Adjustment Mechanism/Modified Cost Balancing Account	\$733,105
	CARW Revenue Reallocation BA	-\$881,090
	Employee and Retiree Healthcare BA	\$297,836
	Pension Expense BA	-\$2,528,846
	Incremental Cost BA	-\$30,562
California American Water Company	Other Post-Employment Benefits BA	\$2,243,150
	Pension BA	\$75,825
	SCD Project BA	-\$62,784,441
	WRAM/MCBA BA	-\$21,648,656
	Purchased Power and Water Treatment BA-Hillview	\$0
	Seaside Groundwater Basin BA	\$217,456
	Consolidated Expense BA	-\$13,337,489
	Group Insurance BA	-\$729,810
	Water Treatment Balancing Account (Hillview) BA	\$122,688
California Water Service Company	Conservation 2018 (CEBA 4)	\$7,203,298
	Pension 2015 GRC (PCBA)	-\$11,685,901
	Health Cost BA – 2015 (HCBA 3)	\$2,200,364
	Health Cost BA-2018 (HCBA 4)	\$9,445,912
	CAP/LIRA Balancing Account	-\$3,519,575
	RSF Balancing Account	-\$2,471,857
	District-Specific BAs	-\$2,256,842
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$76,033
	Pension and Benefits BA	\$260,512
	CAP (formerly known as California Alternative Rates for Water)	\$279,756
	WRAM/MCBA	-\$15,069,144
	Randall-Bold BA	-\$331,350
	Bay Point (HSWTP) Hill Street Water Treatment Plant	\$1,193

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2021</b>
Great Oaks Water Company	Purchased Power BA	-\$231,276
	Groundwater Charges Other Than Agricultural Irrigation	-\$22,693
	Groundwater Charges, Agricultural Irrigation	\$2
	Low Income Customer Assistance Program Surcharge Balancing Account	-\$3,863
	Pension Expense Balancing Account	-\$261,306
	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)	
		-\$64,202
	Recovery of M-WRAM Amortization AL 290-W	-\$384,278
	Recovery of M-WRAM Amortization AL 293-W	-\$21,045
	Recovery of M-WRAM Amortization AL 294-W	-\$91,040
	Recovery of M-WRAM Amortization AL 298-W	-\$221,985
	-\$629,806	
Liberty Utilities (Park Water Company)	One-way Conservation BA	\$610,868
	Group Pension Expense BA	-\$2,683,447
	Consolidated expense BA	-\$103,046
San Gabriel Valley Water Company	Los Angeles (LA) Power Cost Balancing Account (BA)	-\$2,431,652
	LA Previously Authorized Balances BA	-\$14,982
	LA CARW	-\$458,680
	LA Conservation Programs (One-way) BA	-\$929,336
	Fontana Water Company (FWC) Conservation Programs (One-way) BA	\$229,257
	FWC WRAM	-\$509,545
	FWC Power Cost BA	-\$162,038
	FWC Mains Project BA	-\$74,643
	FWC CARW	-\$510,183
	FWC PABBA	\$1,525
	FWC Water Cost BA	\$3,622,032
San Jose Water Company	Purchased Power	-\$919,905
	Pension	-\$1,463,671

Utility Name	Balancing Account Name	Balance as of December 31, 2021
Suburban Water Systems San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Water Conservation Expense One Way	-\$29
Bakman Water Company	Utility does not have a balancing account that meets this criterion.	
Del Oro Water Company	Paradise Pines, Power & Water	\$172,142

**Table 6. Balancing accounts that have not been reviewed in the previous three years.**

Utility Name	Balancing Account Name and Balance (if applicable)
Liberty Utilities (Apple Valley Ranchos)	All accounts are being reviewed in its most recent general rate case (A.21-07-003) or were reviewed in advice letter filings within the previous three years.
California American Water Company	All of Cal-American’s balancing accounts were either reviewed in its most recent approved general rate case (D.21-11-018) or in advice letter filings within the previous three years.
California Water Service Company	All active accounts have been reviewed within the past 3 years except for the three new accounts (“CEBA4”, “PCBA4”, and “HCBA4”) authorized in D.20-12-007.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in Application No. 20-07-012 or were reviewed in advice letter filings within the previous three years.
Great Oaks Water Company	All accounts are being reviewed in its most recent general rate case in Application A.21-07-007 or thru Advice Letters in the year 2020 and 2021.
Liberty Utilities (Park Water Company)	All accounts are being reviewed in its most recent general rate case (A.21-07-004) or were reviewed in advice letter filings within the previous three years.
San Gabriel Valley Water Company	All of San Gabriel’s balancing accounts were either reviewed in its most recent general rate case (A.19-01-001) or in advice letter filings within the previous three years.
San Jose Water Company	All of San Jose Water Company’s balancing accounts are being reviewed in the current GRC. A.21-01-003 with the CPUC.
Suburban Water Systems	<ul style="list-style-type: none"> <li>• San Jose Hills SA Estimated Accrual (July 2019 to December 2021), <b>-\$6,003,626</b></li> <li>• San Jose Hills SA Estimated WRAM, <b>-\$263,438</b></li> <li>• Whittier La Mirada SA Estimated Accrual (January to December 2021), <b>-\$5,971,738</b></li> <li>• Whittier La Mirada SA Estimated WRAM <b>-\$127,567</b></li> </ul>
Alisal Water Company	Alisal’s balancing accounts were wither reviewed in 2019 Audit per D.11-03-005 or Advice Letters within the previous three years.
Bakman Water Company	The last 2020 General Rate Increase for Bakman Water Company was approved on March 26, 2020.

Del Oro Water Company	<p>Accounts not amortized during the 2020 GRC, were looked in December 2021. New accounts added for Lost Revenue due to the Camp Fire, authorized by Advice Letter AL 511A and Resolution W-5198:</p> <ul style="list-style-type: none"><li>• Paradise Pines District, Revenue balancing account,</li><li>• Lime Saddle District, Revenue Balancing,</li><li>• Magalia District, Revenue Balancing Account</li><li>• Buzztail District, Revenue Balancing Account</li></ul> <p>An extension was granted for 3 months and ended on July 31, 2020. Surcharge collection is completed, waiting for litigation with PG&amp;E and Insurance Agent.</p>
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**Table 7. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
Liberty Utilities (Apple Valley Ranchos)	1	2016 WRAM/MCBA
	2	2017 WRAM/MCBA
	3	2018 WRAM/MCBA
	4	2019 WRAM/MCBA
	5	Incremental Cost BA
	6	CARW Revenue Reallocation BA
	7	Employee and Retiree Healthcare BA
	8	Pension Expense BA
	9	One-Way Conservation BA
	10	Incremental Cost -Irrigation BA
	11	2020 WRAM/MCBA
	12	Yermo Water Revenue BA
	13	2021 WRAM/MCBA
	14	Consolidated Expense BA
California American Water Company	1	OPEB Balancing Account - San Diego
		OPEB Balancing Account -Monterey
		OPEB Balancing Account -Monterey WW
		OPEB Balancing Account – Toro
		OPEB Balancing Account – LA
		OPEB Balancing Account -Ventura
		OPEB Balancing Account -Sacramento
		OPEB Balancing Account -Larkfield
	2	Pension Balancing Account -San Diego
		Pension Balancing Account -Monterey
		Pension Balancing Account -Monterey WW
		Pension Balancing Account – Toro
		Pension Balancing Account – LA
		Pension Balancing Account – Ventura
		Pension Balancing Account – Sacramento
	Pension Balancing Account -Larkfield	
	3	Old Monterey Style WRAM Balancing Account
	4	Monterey San Clemente Dam Project Balancing Account
	5	Larkfield Conservation Balancing Account
		Los Angeles Conservation Balancing Account
		Monterey Main Conservation Balancing Account
		Monterey Satellite Conservation Balancing Account
		Monterey WW Conservation Balancing Account
		Sacramento Conservation Balancing Account
		San Diego Conservation Balancing Account
	Ventura Conservation Balancing Account	
	6	San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA

California American Water Company		Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA
		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	7	Sand City Desalination Plant Purchased Water Balancing Account
	8	Monterey WW Purchased Power Balancing Account
	9	Monterey Seaside Groundwater Basin Balancing Account
	10	Monterey Seaside Basin Adjudication Balancing Account
	11	Consolidated Expense Balancing Account - San Diego
		Consolidated Expense Balancing Account - Monterey Main
		Consolidated Expense Balancing Account – Monterey Central
		Consolidated Expense Balancing Account – Monterey WW
		Consolidated Expense Balancing Account – LA
		Consolidated Expense Balancing Account – Ventura
		Consolidated Expense Balancing Account – Sacramento
	12	Consolidated Expense Balancing Account – Larkfield
		Garrapata SDWSRF Loan Repayment Balancing Accounts
	13	Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) -San Diego
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Ventura
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Larkfield
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Main
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program



California American Water Company		Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Central
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey WW
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Los Angeles
	14	Group Insurance - San Diego
		Group Insurance – Monterey
		Group Insurance – Monterey WW
		Group Insurance – Toro
		Group Insurance – LA
		Group Insurance – Ventura
		Group Insurance – Sacramento
		Group Insurance – Larkfield
	15	Chromium VI BA-Sacramento and Dunnigan
	16	Purchased Power and Water Treatment BA-Hillview
	17	Hillview SDWSRF Loan Repayment BA
	18	Fruitridge SDWSRF Loan Repayment BA
	19	Fruitridge SDWSRF Loan Repayment BA
	20	Hillview Water Treatment BA
	21	Hillview Grant Tax BA
	22-Added	East Pasadena Purchased Power Balancing Account
	23- Added	East Pasadena Purchased Water Balancing Account
24- Added	East Pasadena Pumping Assessment Cost Balancing Account	
Closed	Monterey One-Way Leak Adjustment Balancing Account	
California Water Service Company	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2015 GRC (CEBA 3)
	4	Conservation 2018 GRC
	5	Pension 2015 GRC (PCBA 3)

California Water Service Company	6	Pension 2018 GRC (PCBA 4)
	7	Health Cost BA – 2015 GRC (HCBA3)
	8	Health Cost BA 2018 (HCBA 4)
	9	LIRA Balancing Account
	10	RSF Balancing Account
	11	District-Specific Bas
	12	Interim Rates (old GRCs) Balancing Accounts
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009
	2	Pension and Benefits Balancing Account
	3	Customer Assistance Program (formerly as California Alternative Rates for Water)
	4	WRAM/MCBA
	5	Clearlake Supply Cost Balancing Account
	6	Randall-Bold Balancing Account
	7	Bay Point (HSWTP) hill street water treatment facility
	8	General Ratemaking Area Balancing Account (“GRABA”)
Great Oaks Water Company	1	Purchased Power BA
	2	Groundwater Charges Other Than Agricultural Irrigation
	3	Groundwater Charges, Agricultural Irrigation
	4	Low Income Customer Assistance Program Surcharge Balancing Account
	5	Pension Expense Balancing Account
	6	Recovery of Monterey WRAM Amortization AL 290-W, previously named Multiple Balancing Account Recovery
	7	Recovery of Monterey WRAM Amortization AL 293-W, previously named Recovery of Monterey Style WRAM Account
	8	Recovery of Monterey WRAM Amortization AL 294-W, previously named Recovery of Monterey -Style WRAM Account
	9	Recovery of Monterey WRAM Amortization AL 298-W
	10- New	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)
	11- New	Recovery of M-WRAM Amortization AL 305-W

Liberty Utilities (Park Water Company)	1	2017 WRAM/MCBA
	2	2018 WRAM/MCBA
	3	2019 WRAM/MCBA
	4	2020 WRAM/MCBA
	5	Recycled Water-Incremental Cost BA
	6	CARW Revenue Reallocation BA
	7	One-Way Conservation BA
	8	Group Pension Expense BA
	9	Consolidated Expense Balancing Account (CEBA)
	10	2021 WRAM/MCBA
San Gabriel Valley Water Company	1	LA-Water Cost
	2	LA-Power Cost
	3	LA-Water Revenue Adjustment Mechanism (WRAM)
	4	LA-California Alternative Rates for Water (CARW)
	5	LA-Conservation Program
	6	LA-Previously Authorized Balances Balancing Account (PABBA)
	7	FWC-Water Cost
	8	FWC-Power Cost
	9	FWC-Water Revenue Adjustment Mechanism (WRAM)
	10	FWC-California Alternative Rates for Water (CARW)
	11	FWC-Conservation Program
	12	FWC-Previously Authorized Balances Balancing Account (PABBA)
	13	Mains Projects
San Jose Water Company	1	Balancing Account-Pending (2017)
	2	Balancing Account-Pending (2018)
	3	Balancing Account Pending (2019)
	4	Balancing Account Pending (2020)
	5	Purchased Power
	6	Purchased Water 2021 (Changed Name, used to be Purchased Water 2020)
	7	Pump Tax 2020 (Changed Name, used to be Pump Tax 2021)
	8	Purchased Water Non-contract 2021 (Changed Name, used to be Purchased Water Non-contract 2020)

San Jose Water Company	9	Purchased Water Recycled 2021 (Changed name, used to be Purchased Water Recycled 2020)	
	10	WRAP Program	
	11	SRF Loan I Surcharge	
	12	SRF Loan II Surcharge	
	13	Pension	
	14	Amortization of under collection of various Memorandum Accounts GRC 2018	
	15	Amortization of 2018 Tax Memorandum Account	
	16	Amortization of under collection of various Balancing Accounts GRC 2018	
	17	Recovery of Pressure Reducing Valve BA	
Suburban Water Systems		<b>District</b>	<b>Account Name</b>
	1	San Jose Hills SA	WRAM BA (D1905029)
	2		WRAM BA (unaudited account balance)
	3		Purchased Power, Purchased Water, and Pumped Water (AL 335)
	4		Recycled Water (AL 339)
	5		PP, PW, and PW (unaudited account balance)
	6		Recycled Water (unaudited account balance)
	7		PP, PW, and PW (unaudited account balance)
	8		Recycled Water (unaudited account balance)
	9	Whittier La Mirada SA	WRAM BA (D1905029)
	10		WRAM BA (unaudited account balance)
	11		PP, PW, and PW (AL 335)
	12		PP, PW, and PW (unaudited account balance)
	13		PP, PW, and PW (unaudited account balance)
	14	Both San Jose and Whittier La Mirada Districts	Conservation Expense One-Way (D1905029)
	15		Employee Healthcare (D1905029)
16 - New	Conservation Expense One-Way (D.21-10-024)		

Alisal Water Company	1	Department of Public Health User Fee
	2	Water Revenue Adjustment
	3	Water Conservation Expense One Way
	4	Purchased Power Balancing Account
Bakman Water Company	1	Purchased Power
	2	Purchased Water
	3	Water Quality
	4	California Department of Public Health User Fees Balancing Account
Del Oro Water Company	1	River Island District-Purchased Power and Water
	2	Lime Saddle District-Purchased Power and Water
	3	Magalia District-Purchased Power and Water
	4	Paradise Pines District-Purchased Power and Water
	5	California Pines District-Drought Balancing
	6	Magalia District-Drought Balancing
	7	Strawberry District-Drought Balancing
	8	Paradise Pines District-Drought Balancing
	9	River Island District-Drought Balancing
	10	Johnson Park District-Drought Balancing
	11	Country Estates District-Drought Balancing
	12	Metropolitan District-Drought Balancing
	13	Paradise Pines District-Revenue Balancing
	14	Lime Saddle-Revenue Balancing
	15	Magalia District-Revenue Balancing
	16	Buzztail District-Revenue Balancing