

Report of Summary of Balancing Accounts

For

Class A and B Water Investor-Owned Utilities

For the Six-Month Period Ending June 30, 2022

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts¹ for the Class A and B Water Investor-Owned Utilities (IOU) submitted as of June 30, 2022 (due by August 15th). 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 121, a decrease of 4 balancing accounts from the December 31, 2021, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, no change from the December 31, 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 25th 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.

¹ 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.

		Utility Name	Total No. of accounts as of December 31, 2021	Total No. of accounts as of June 30, 2022	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	14	15	One added, see next page for an explanation
	2	California American Water Company	24	22	Two accounts closed
	3	California Water Service Company	12	10	Two accounts closed, see next page for an explanation
	4	Golden State Water Company	8	8	No changes
	5	Great Oaks Water Company	11	11	No changes
	6	Liberty Utilities (Park Water Company)	10	11	One added, see next page for an explanation
	7	San Gabriel Valley Water Company	13	13	No changes
	8	San Jose Water Company	17	18	One added, See next page for an explanation
	9	Suburban Water Systems	16	13	Four opened, six closed and one already closed in previous filing, see next page for an explanation
Total Class A Balancing Accounts			125	121	
Class B	1	Alisal Water Company	4	4	No changes
	2	Bakman Water Company	4	4	No changes
	3	Del Oro Water Company	16	16	No changes
	Total Class B Balancing Accounts			24	24

Liberty Utilities (Apple Valley Ranchos) (Apple Valley)

Apple Valley added one account, 1) 2022 WRAM/MCBA that is listed as a future advice letter filing.

Park Water

Added one account, 1) 2022 WRAM/MCBA that is listed as a future advice letter filing.

California American Water Company (Cal Am):

Cal Am closed two more accounts per decision D.21-11-018, dated on December 31, 2020. The two closed accounts were 1) the Old Monterey Style WRAM BA and 2) Chromium VI Sacramento and Dunnigan Balancing Account².

Cal Am is also working on separating the East Pasadena Purchased Power and Pumping Balancing Account on future reports. Cal Am states in the June 30, 2022, report that in Advice Letter 1347, Cal Am carried over, the following three balancing accounts from East Pasadena: 1) Purchased Power, 2) Purchased Water, and 3) Pump Assessment. Cal Am also stated that the June 30, 2022, Report on Balancing Accounts shows the total balance of the three balancing accounts is shown as an overcollection.

Great Oaks Water Company (Great Oaks)

Great Oaks’ amortization of balances of its accounts are not final until a Decision is finalized from Application A.21-07-001. Great Oaks reported that they have neither a proposed nor a final Decision on A.21-07-001 and the statutory deadline was extended until March 31, 2023. Therefore, Great Oaks authorized amortized balances are not available in this report. However, this report lists the current balancing accounts that were submitted in the June 30, 2022, report.

San Jose Water Company (San Jose)

San Jose added one account, Balancing Account-Pending (2021) and changed names of three accounts: 1) Purchased Water 2021 to Purchased Water 2022, 2) Pump Tax 2021 to Pump Tax 2022, 3) Purchased Water Non-Contract 2021 to Purchased Water Non-Contract 2022, and 4) Purchased Water Recycled 2021 to Purchased Water Recycled 2022.

California Water Service Company (Cal Water)

Cal Water closed two accounts, 1) Conservation 2015 GRC (CEBA 3) and 2) Health Cost BA 2015 GRC (HCBA 4).

Suburban Water Systems (Suburban)

Suburban reported all its balancing accounts as required. Table 2 shows all 13 balancing accounts and reserve accounts from Suburban. There were four accounts that started a balance, and six accounts that depleted their balance as they are fully amortized via Advice Letter.

² Cal Am closed a total of five accounts per Decision D-21-08-002, the following accounts are closed and not listed in this report, 1) Old Monterey Style WRAM BA, 2) Chromium VI Sacramento and Dunnigan Balancing Account, and 3) Monterey Leak Adjustment Balancing Account. Two accounts were closed and listed in this report, 1) Sand City Desalination Plant Purchased Water Balancing Account and 2) Monterey Seaside Basin Adjudication Balancing Account.

Table 2. Suburban Water System’s Balancing Accounts

	District	Account Name	Decision	Balance, December 31, 2021	Balance, June 30, 2022
1	San Jose Hills Service Area	Water Revenue Adjustment Mechanism Balancing Account (WRAM BA)	D.19-05-029 & D.21-10-024, reviewed 3/02/20 – 4/14/21	\$180,615	\$183,724
2		Water Revenue Adjustment Mechanism Balancing Account	Estimated unaudited balance for 01/21 thru 06/21	-\$263,438	-\$432,982
3		Purchased Power, Purchased Water, and Pumped Water	AL 364, reviewed 2/22/22-5/19/22, 36-month period for amortization in AL, effective March 24, 2022	-\$6,003,626	-\$5,655,773
4		Recycled Water	AL 364, reviewed 2/22/22-5/19/22, 36-month period for amortization in AL, effective March 24, 2022	-\$106,058	-\$129,173
5	Whittier La Mirada SA	Water Revenue Adjustment Mechanism Balancing Account	D.19-05-029 and D.21.10-024, reviewed 03/02/20-4/14/21	\$73,743	\$69,884
6		Water Revenue Adjustment Mechanism Balancing Account	Future filing, for period between January 2021 – June 2022	-\$127,567	-\$211,752
7		Purchased Power, Purchased Water, and Pumped Water	AL 364, reviewed 2/22/22-5/19/22 36-month amortization effective March 24, 2022	-\$5,971,738	-\$5,641,316
	San Jose and Whittier La Mirada Districts	2018-2020 Conservation Expense One-Way	D.19-05-029	Closed	\$0
8		Conservation Expense One-Way	D.21-10-024	\$17,496	\$172,852
9		Employee Healthcare	D.19-05-029	\$351,413	\$351,413

Suburban's Accounts with new balances					
	District	Account Name	Decision	Balance, June 30, 2022	
10	San Jose Hills SA	Purchased Power, Purchased Water, and Pumped Water ³	Future filing, estimated reserve for period July 2021 thru June 2022	-\$1,361,427	
11		Recycled Water		-\$23,900	
12	Whittier La Mirada SA	WRAM	D.21-10-024, reviewed on GRC in A.20-03-001, between 3/02/20 and 4/14/21	\$69,884	
13		Purchased Power, Purchased Water, and Pumped Water	Future filing, estimated reserve for period July 2021 thru June 2022	-\$713,743	
Suburban's Accounts with zero balances due to full amortization via Advice Letter					
	District	Account Name	Decision	December 31, 2021	June 30, 2022
	San Jose Hills SA	Purchased Power, Purchased Water, and Pumped Water	AL 335, reviewed 1/13/17-5/29/19	-\$138,643	\$0 ⁴
		Recycled Water	AL 335, reviewed 1/13/17-5/29/19	-\$16,596	\$0
		Purchased Power, Purchased Water, and Pumped Water	AL 339, reviewed 9/16/19-10/16/19	-\$14,150	\$0
		Recycled Water	AL 339, reviewed 9/16/19-10/16/19	-\$22,743	\$0
	Whittier La Mirada	Purchased Power, Purchased Water, and Pumped Water	AL 335, reviewed 1/13/17-5/29/19	\$4,912	\$0
		Purchased Power, Purchased Water, and Pumped Water	AL 339, reviewed 9/16/19-10/16/19	\$48,921	\$0

³ Suburban was requested to report all its balancing accounts per Decision D.21.110.24 for application A-20-03-001, Appendix A and so all the accounts are reported on this report. However, it seems like Suburban creates a new account each year for these balancing accounts balances. This is not consistent with the rest of the other utilities' procedures and Commission's authorization procedures.

⁴ Suburban did not list these balancing accounts in the June 30, 2022, submitted report. However, The authorized amortization periods for Advice Letters 335 and 339 have ended and therefore the accounts balances are zero.

Table 3. Balancing accounts with a semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.⁵

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
Liberty Utilities (Apple Valley Ranchos)	Employee and Retiree Healthcare BA	\$297,836	\$769
	Pension Expense BA	-\$2,528,846	-\$3,021,423
	Consolidated Expense BA	-\$129,390	\$83,151
	Incremental Cost BA	-\$30,562	-\$28,155
California American Water Company	Other Post-Employment Benefits All Districts	\$2,243,150	\$2,423,566
	Pension-All Districts	\$75,825	-\$83,673
	San Clemente Dam Project-Monterey	-\$62,784,441	-\$61,690,025
	Conservation-All Districts	\$2,109,492	\$1,576,211
	Water Revenue Adjustment Mechanism	-\$21,648,656	-\$19,531,883
	Purchased Power-Monterey Waste Water	\$49,651	\$23,227
	Seaside Groundwater Basin-Monterey	\$217,456	\$200,299
	CEBA	\$13,337,489	-\$11,099,304
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$19,482	-\$19,949
	CAP (formerly Low-Income Rate Assistance) -All Districts	\$2,894,871	\$2,825,492
	Group Insurance-All Districts	-\$729,810	-\$531,956
	Purchased Power and Water Treatment BA-Hillview	\$0	-\$0
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.06-04-073	-\$123,325	-\$109,857
Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.10-05-043	-\$221,299	-\$234,784	

⁵ 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 December 31, 2021	Balance as of June 30, 2022
California Water Service Company⁶	WRAM/MCBA 1	-\$72,824,317	-\$77,423,977
	Conservation 2018 GRC (CEBA 4)	\$7,203,298	\$7,681,281
	Pension 2018 (PCBA 4)	-\$18,325,772	-\$18,120,997
	Health Cost BA – 2018 GRC (HCBA 4)	\$9,445,912	\$12,621,288
	CAP/LIRA Balancing Account	-\$3,519,575	-\$1,889,890
	RSF Balancing Account	-\$2,471,857	-\$1,372,281
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$76,033	-\$129,086
	Pension and Benefits BA	-\$260,512	\$634,675
	CAP (formerly known as California Alternative Rates for Water)	\$279,756	-\$1,374,249
	WRAM/MCBA	-\$15,069,144	-\$25,410,739
	Clearlake Supply Cost BA	\$5,468	\$5,468
	Randall-Bold BA	-\$331,350	-\$59,810
	Bay Point (HSWTP) Hill Street Water Treatment Plant	\$1,193	\$1,229
Great Oaks Water Company	Purchased Power Balancing Account	-\$231,276	-\$322,305
Liberty Utilities (Park Water Company)	2019 WRAM/MCBA	-\$553,472	-\$555,253
	2020 WRAM/MCBA	-\$768,893	-\$771,465
	One-Way Conservation BA	\$610,868	\$360,762
	Group Pension Expense BA	-\$2,683,447	-\$3,396,148
San Gabriel Valley Water Company	LA Water Cost	-\$583,623	-\$875,494
	LA WRAM	-\$1,088,276	-\$1,153,907
	LA PABBA	-\$14,982	-\$15,032
	LA CARW	-\$458,680	-\$705,684
	LA Cons. Prog.	-\$929,336	-\$824,438
	Fontana Water Company (FWC) Water Cost	\$3,622,032	\$4,586,866
	FWC Power Cost	-\$162,038	-\$368,462
	FWC CARW	\$510,183	-\$664,037
	FWC Cons. Prog.	\$229,257	\$329,329
	FWC PABBA	\$1,525	\$1,531

⁶ 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.

	FWC WRAM	-\$509,545	-\$596,833
San Jose Water Company	San Jose does not have a balancing account that meets this criterion.		
Suburban Water Systems	Purchased Power, Purchased Water and Pumped Water Balancing Account – Whittier/La Mirada Service Area	-\$5,641,316	-\$5,971,738
Alisal Water Company	Water Conservation Expense One Way Balancing Account	-\$29	\$6,416
Bakman Water Company	Purchased Power Balancing Account	\$464,997	\$487,165
	Purchased Water Balancing Account	\$251,935	\$248,616
	Water Quality Balancing Account	\$142,478	\$134,900
	California Department of Public Health User Fees Balancing Account	\$84,967	\$82,512
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$215,357	\$213,953
	Paradise Pines-Purchased Power & Water	\$172,142	\$218,810
	California Pines-Drought	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,701
	River Island-Drought	-\$48,394	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,116	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,153	-\$93,152
	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 25th percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
Liberty Utilities (Apple Valley Ranchos)	Pension Expense Balancing Account	-\$2,528,846	\$3,021,422
	California Alternative Rates for Water Revenue Reallocation Balancing Account	-\$881,090	\$671,729
	2022 WRAM/MCBA	NA	\$345,264
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$62,784,441	-\$61,690,025
	WRAM/MCBA-All Districts	-\$21,648,656	-\$19,531,883
	Consolidated Expense BA-All Districts	-\$13,337,489	-\$11,099,304
	Customer Assistance Program (CAP)-All Districts	\$2,894,871	\$2,825,492
	OPEB BA-All Districts	\$2,243,150	\$2,423,566
California Water Service Company	WRAM/MCBA	-\$72,824,317	-\$77,423,977
	Pension 2018 GRC (PCBA 4)	-\$18,325,772	-\$18,120,997
	Health Cost BA – 2018 GRC (HCBA 4)	\$9,445,912	\$12,621,288
Golden State Water Company	WRAM/MCBA	-\$15,069,144	-\$25,410,739
	Customer Assistance Program (formerly known as California Alternative Rates for Water)	\$279,756	-\$1,374,249
Great Oaks Water Company	Pension Expense Balancing Account	-\$1,189,259	-\$1,189,259
	Recovery of M-WRAM Amortization AL 305-W	-\$629,806	-\$390,754
	Monterey-Style WRAM Adjustment Mechanism (M-WRAM)	-\$64,202	-\$370,035
Liberty Utilities (Park Water Company)	Group Pension Expense BA	-\$2,683,447	\$3,396,148
	CARW Revenue Reallocation BA	\$2,506,983	\$2,154,169

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
Liberty Utilities (Park Water Company)	Los Angeles Power Cost BA	-\$2,431,652	-\$2,006,769
	Los Angeles WRAM	-\$1,088,276	-\$1,681,186
San Jose Water Company	Balancing Account-Pending (2021)	-\$4,793,384	-\$4,824,191
	Balancing Account-Pending (2020)	-\$4,692,353	-\$4,707,857
	Balancing Account-Pending (2017)	-\$3,034,256	-\$3,044,282
	Amortization of Under Collections of various Memorandum Accounts GRC 2018	-\$1,223,814	-\$1,229,363
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$6,003,626	-\$5,655,773
	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$5,971,738	-\$5,641,316
	San Jose Hills SA and Whittier La Mirada SA Employee Healthcare	\$351,413	-\$1,361,427
Alisal Water Company	Water Conservation Expense One Way	-\$29	\$6,416
Bakman Water Company	Purchased Power	\$464,997	\$487,165
Del Oro Water Company	Paradise Pines District-Drought Balancing Account	-\$1,190,701	-\$1,190,701
	Paradise Pines District-Revenue Balancing	-\$543,115	-\$543,115
	Johnson Park District-Drought Balancing	-\$240,667	-\$240,667
	Paradise Pines District-Purchased Power and Water	\$172,142	\$218,810

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).*

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
Liberty Utilities (Apple Valley Ranchos)	2022 Water Revenue Adjustment Mechanism/Modified Cost Balancing Account	NA	\$345,263
	CARW Revenue Reallocation BA	-\$881,090	-\$671,728
	Employee and Retiree Healthcare BA	\$297,836	\$769
	Pension Expense BA	-\$2,528,846	-\$3,021,422
California American Water Company	Pension BA-All Districts	\$75,825	-\$83,673
	Conservation All Districts	\$2,109,492	\$1,576,211
	Purchased Power BA- Monterey WW	\$49,651	\$23,227
	Consolidated Expense- All Districts	-\$13,337,489	-\$11,099,304
	Group Insurance - All Districts	-\$729,810	-\$531,956
	Water Treatment Balancing Account (Hillview) BA	\$122,688	\$52,513
	Grant Tax BA- Hillview	-\$106,074	-\$70,685
	East Pasadena Purchased Power and Pumping BA	\$4,691	\$36,030
California Water Service Company	Pension 2015 GRC (PCBA 3)	-\$11,685,901	-\$4,363,280
	Health Cost BA – 2015 (HCBA 3)	\$2,200,364	\$91,336
	Health Cost BA-2018 (HCBA 4)	\$9,445,912	\$12,621,288
	CAP/LIRA Balancing Account	-\$3,519,575	-\$1,889,890
	RSF Balancing Account	-\$2,471,857	-\$1,372,281
	District-Specific BAs	-\$2,256,842	-\$657,303
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$76,033	-\$25,817
	Pension and Benefits BA	-\$260,512	\$634,675
	CAP (formerly known as California Alternative Rates for Water)	\$279,756	-\$1,374,249
	WRAM/MCBA	-\$15,069,144	-\$25,410,739
	Randall-Bold BA	-\$331,350	-\$59,810

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
Great Oaks Water Company	Purchased Power BA	-\$231,276	-\$322,304
	Groundwater Charges Other Than Agricultural Irrigation	-\$22,693	\$130,920
	Groundwater Charges, Agricultural Irrigation	\$2.89	\$1.17
	Low Income Customer Assistance Program Surcharge Balancing	-\$3,863	-\$70,028
	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)	-\$64,202	-\$370,035
	Recovery of M-WRAM Amortization AL 290-W	-\$384,278	-\$138,100
	Recovery of M-WRAM Amortization AL 293-W	-\$21,045	-\$9,487
	Recovery of M-WRAM Amortization AL 294-W	-\$91,040	-\$19,597
	Recovery of M-WRAM Amortization AL 298-W	-\$221,985	-\$43,094
	Recovery of M-WRAM Amortization AL 305-W	-\$629,806	-\$390,754
Liberty Utilities (Park Water Company)	One-way Conservation BA	\$610,868	\$360,763
	Group Pension Expense BA	-\$2,683,447	-\$3,396,149
San Gabriel Valley Water Company	Los Angeles (LA) Power Cost Balancing Account (BA)	-\$2,431,652	-\$1,832,377
	LA Water Cost BA	-\$583,623	-\$875,494
	LA CARW	-\$458,680	-\$705,684
	Fontana Water Company (FWC) Conservation Programs (One-way) BA	\$229,257	\$329,329
	FWC Power Cost BA	-\$162,038	-\$368,462
	FWC Mains Project BA	-\$74,643	\$36,486
	FWC CARW	-\$510,183	-\$664,037
	FWC Water Cost BA	\$3,622,032	\$4,586,866

Utility Name	Balancing Account Name	Balance as of December 31, 2021	Balance as of June 30, 2022
San Jose Water Company	Purchased Power	-\$919,905	-\$506,054
	Purchased Water 2022	-\$794,347	\$0
	Pump Tax 2022	-\$929,214	\$0
	Purchased Water Non-Contract 2022	\$105,527	-\$4
	Purchased Water Recycled 2022	\$113,078	\$0
	Pension	-\$1,463,671	\$1,832,723
Suburban Water Systems San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	Water Revenue Adjustment Mechanism (WRAM) Balancing Account-SJH SA, (estimated unaudited balance for 01/2021 thru 06/21)	-\$263,438	\$432,982
	WRAM BA-WLM SA, (future filing for period between 01/2021 thru 06/2022)	-\$127,567	-\$211,752
	Conservation Expense One Way-SJH SA & WLM SA	\$17,496	\$172,852
Alisal Water Company	Water Conservation Expense One Way	-\$29	\$6,416
Bakman Water Company	Utility does not have a balancing account that meets this criterion.		
Del Oro Water Company	Paradise Pines, Power & Water	\$172,142	\$98,587

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 A 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 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 audited by the Commission’s Utility Audits Branch in 2021 for the calendar year 2019.
San Jose Water Company	All of San Jose Water Company’s balancing accounts were reviewed in the GRC. A.21-01-003 with the CPUC.
Suburban Water Systems	<p>All of Suburban’s balancing accounts were either reviewed in its most general rate cases (D.21-10-024 and D.19-05-029) or in advice letter filings within the previous three years. The following accounts are estimated unaudited balances for San Jose Hills Service Area:</p> <p>1) WRAM Balancing Account, -\$432,982, 2) Purchased Power, Purchased Water and Pumped Water Balancing Account, and Recycled Water Balancing Account, -\$23,900.</p> <p>The following accounts are estimated unaudited balances for Whittier La Mirada Service Area:</p> <p>1) WRAM Balancing Account, -\$211,752 and 2) Purchased Power, Purchased Water and Pumped Water Balancing Account, -\$713,743.</p>

Alisal Water Company	Alisal's balancing accounts were wither reviewed in 2021 Independent Audit per D.11-03-005 or Advice Letters within the previous three years.
Bakman Water Company	All accounts were reviewed on 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 reviewed in December 2022. 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"> • Paradise Pines District, Revenue balancing account, • Lime Saddle District, Revenue Balancing, • Magalia District, Revenue Balancing Account • Buzztail District, Revenue Balancing Account <p>An extension was granted for 3 months and ended on July 31, 2020. Surcharge collection is completed, waiting for litigation with PG&E and Insurance Agent.</p>

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
	15, New	2022 WRAM/MCBA
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	Monterey San Clemente Dam Project Balancing Account
		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
	4	Ventura Conservation Balancing Account
	5	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
	6	Sand City Desalination Plant Purchased Water Balancing Account
	7	Monterey WW Purchased Power Balancing Account
	8	Monterey Seaside Groundwater Basin Balancing Account
	9	Monterey Seaside Basin Adjudication Balancing Account
	10	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
	11	Consolidated Expense Balancing Account – Larkfield
		Garrapata SDWSRF Loan Repayment Balancing Account
	12	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
	13	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
	14	Purchased Power and Water Treatment Balancing Account Hillview
	15	Hillview SDWSRF Loan Repayment Balancing
	16	Fruitridge SDWSRF Loan Repayment Balancing Accounts
17	Fruitridge SDWSRF Loan Repayment Balancing Accounts	
18	Hillview Water Treatment Balancing Account	
19	Hillview Grant Tax Balancing Account	
20 thru 22	East Pasadena Purchase Power and Pumping Balancing account ⁷ , split into East Pasadena: 1) Purchased Power, 2) Purchased Water, and 3) Pump Assessment.	
California Water Service Company	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2018 GRC
	4	Pension 2015 GRC (PCBA 3)
	5	Pension 2018 GRC (PCBA 4)

⁷ Cal Am is working on splitting these three accounts into 3 separate balancing accounts and indicates it will list them separately in the next Report.

California Water Service Company	6	Health Cost BA 2018 (HCBA 4)
	7	LIRA Balancing Account
	8	RSF Balancing Account
	9	District-Specific Bas
	10	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	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)
	11	Recovery of M-WRAM Amortization AL 305-W
Liberty Utilities	1	2017 WRAM/MCBA
	2	2018 WRAM/MCBA
	3	2019 WRAM/MCBA
	4	2020 WRAM/MCBA

(Park Water Company)	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
	11, New	2022 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 2021 (Changed Name, used to be Pump Tax 2020)
	8	Purchased Water Non-contract 2021
	9	Purchased Water Recycled 2021
	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	
	18	Balancing Account-Pending (2021)	
Suburban Water Systems		Account Name and District Name	
	1	WRAM BA (D2110024)- San Jose Hills SA	
	2	WRAM BA (unaudited account balance) -San Jose Hills SA	
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) - San Jose Hills SA	
	4	Recycled Water (AL 364) -San Jose Hills SA	
	5	WRAM BA WLM SA (D1905029 & D2110024)	
	6	WRAM BA WLM SA (Future filing)	
	7	PP, PW, and PW (AL 364)	
	8	2018-2020 Conservation Expense One-Way (D1905029)- Both San Jose and Whittier La Mirada Districts	
	9	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Districts	
	10	PP, PW, and PW BA (Future filing) -San Jose Hills SA	
	11	Recycled Water BA-San Jose Hills SA	
	12	WRAM BA (D2110024)-Whittier La Mirada SA	
13	PP, PW, and PW BA (Future filing)-Whittier La Mirada SA		
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