

# **Amended Report of Summary of Balancing Accounts**

## **For**

### **Class A and B Water Investor-Owned Utilities**

### **For the Six-Month Period Ending December 31, 2023**

**This is an amended report for Class A and B's Water Investor-Owned Utilities Balancing Accounts as of December 31, 2023.<sup>1</sup> Updates to this report are highlighted in yellow.**

Semi-Annual Balancing Account Report on the status of balancing accounts<sup>2</sup> for the Class A and B Water Investor-Owned Utilities (IOU) for the six-month period ending December 31, 2023. 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.

#### **Summary**

The total number of balancing accounts for Class A Water IOUs is 109, an increase of 2 balancing accounts from the number of accounts in the June 30, 2023, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, no change from the June 30, 2023, report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 (e) are included for all the Class A and B 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 (Table 2).
- 2) Balancing accounts with an authorized revenue amount that is in the 25<sup>th</sup> percentile of all balancing accounts (Table 3).
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (Table 4).
- 4) Balancing accounts that have not been reviewed in the previous three years (Table 5).

The utility responses to the reporting requirements are listed in Tables 2 through 5 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> California Water Service Company finalized its analysis on four balancing accounts based on adopted 2023 figures from its General Rate Case proceeding (Application A.21.07.002; Decision D.24-03-042, issued March 7, 2024).

<sup>2</sup> The balancing accounts names of all the accounts are listed at the end of the report in Table 6.

**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, 2023</b>	<b>Total No. of accounts as of December 31, 2023</b>	<b>Comments</b>
Class A	<b>1</b>	Liberty Utilities (Apple Valley Ranchos)	12	13	One account opened, see notes on the next page for an explanation.
	<b>2</b>	California American Water Company	19	20	One account opened, see notes on the next page for an explanation
	<b>3</b>	California Water Service Company	10	13	Three new accounts were open, see notes on the next page for an explanation.
	<b>4</b>	Golden State Water Company	8	7	Two accounts were closed and one opened, see notes on the next page for an explanation
	<b>5</b>	Great Oaks Water Company	11	7	Five accounts were closed, and one new account opened, see notes on the next page for an explanation
	<b>6</b>	Liberty Utilities (Park Water Company)	8	8	One account closed and one account opened, see notes on the next page for an explanation.
	<b>7</b>	San Gabriel Valley Water Company	12	12	No changes
	<b>8</b>	San Jose Water Company	12	13	One account opened, see notes on the next page for an explanation.
	<b>9</b>	Suburban Water Systems	15	16	One account opened, see notes on the next page for an explanation.
<b>Total Class A Balancing Accounts</b>			<b>107</b>	<b>109</b>	
Class B	<b>1</b>	Alisal Water Company	4	4	No changes
	<b>2</b>	Bakman Water Company	4	4	No changes
	<b>3</b>	Del Oro Water Company	16	16	No changes
<b>Total Class B Balancing Accounts</b>			<b>24</b>	<b>24</b>	

**Liberty Apple Valley Water Company** opened the following account.

- The Drinking Water Fees Balancing Account, approved via Advice Letter 278<sup>3</sup>, effective December 15, 2021.

**California American Water Company** opened the following account,

- The Drinking Water Fees Balancing Account-All Districts, approved via Resolution W-4998 and AL 1428, effective December 15, 2021. The report shows zero balances on the last two reports, June 30, 2023, and December 31, 2023 and this account has no collection.

**California Water Service Company** opened the following three accounts:

- Pension 2021 GRC (PCBA 5), authorized in D24-03-042 for the test year beginning January 1, 2023, an advice letter is pending.
- Health Cost 2021 GRC (HCBA 5), authorized in D-24-03-042 for the test year beginning January 1, 2023.
- Drinking Water Fees Balancing Account approved via AL-2497-A, effective December 16, 2021.

**Golden State Water Company**, closed the following two accounts:

- 1) Randall-Bold Balancing Account.
- 2) Bay Point (HSWTP) hill street water treatment facility.

- Golden State Water Company also opened the Drinking Water Fees Balancing Account via Advice Letter 1912-A, effective December 7, 2021.

**Great Oaks Water Company**, closed the following five accounts:

1. Recovery of Monterey WRAM Amortization AL 290-W, previously named Multiple Balancing Account Recovery,
  2. Recovery of Monterey WRAM Amortization AL 293-W, previously named Recovery of Monterey Style WRAM Account,
  3. Recovery of Monterey WRAM Amortization AL 294-W, previously named Recovery of Monterey -Style WRAM Account,
  4. Recovery of Monterey WRAM Amortization AL 298-W
  5. Recovery of M-WRAM Amortization AL 305-W
- At the same time, Great Oaks Water Company also opened the Drinking Water Fees Balancing Account (DWFBA) via Advice Letter 321, effective November 29, 2021.

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<sup>3</sup> The Drinking Water Fees Balancing Account (DWFBA) was approved for all class A Water IOUs in Resolution W-4698 and via Advice Letter as stated for each utility, except for San Gabriel Valley Water Company that requested to establish a new DWFBA via Advice Letter 594. The effective date of San Gabriel Valley's Advice Letter 594 is on January 1, 2024. The purpose of the DWFBA is to track the difference between all actual drinking water fees charged by the State Water Resources Control Board and the drinking water fees authorized in rates.

**Liberty Park Water Company** lists the following account with a zero balance:

- 2020 WRAM/MCBA-Zero Balance

**Liberty Park Water Company** also opened the Drinking Water Balancing Account via Advice Letter 339, effective December 15, 2021.

**San Jose Water Company** opened the Drinking water Fees Balancing Account via Advice Letter 602A, effective December 15, 2021.

**Suburban Water Systems** opened the Drinking Water Fees Balancing Account via Advice Letter 395, effective December 10, 2021.

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.<sup>4</sup>**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$137,609	-\$56,798
California American Water Company	Other Post-Employment Benefits All Districts	\$2,486,132	\$2,430,253
	Pension-All Districts	-\$437,525	-\$707,722
	San Clemente Dam Project- Monterey	-\$59,344,760	-\$58,092,385
	Conservation-All Districts	\$1,598,186	\$1,611,184
	Water Revenue Adjustment Mechanism	-\$26,444,891	-\$17,774,564
	Purchased Power-Monterey Wastewater	\$212,148	\$249,189
	Seaside Groundwater Basin-Monterey	\$185,646	\$136,429
	CEBA	-\$6,944,501	-\$4,612,860
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$21,479	-\$21,995
	CAP (formerly Low-Income Rate Assistance) -All Districts	\$1,931,855	\$1,339,236
	Group Insurance-All Districts	\$531,189	\$1,224,571

<sup>4</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 2 lists the accounts with a semi-annual ending balance with more than 10% differential from the “authorized revenue amount”.

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
California American Water Company	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.06-04-073	-\$109,862	-\$109,863
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.10-05-043	-\$234,795	-\$234,801
California Water Service Company	WRAM/MCBA	-\$91,624,023	-\$64,159,900
	Conservation 2021 GRC (CEBA 5)	NA	\$871,498
	Pension 2018 GRC (PCBA 4)	-\$17,409,975	-\$10,981,538
	Pension 2021 GRC (PCBA 5)	NA	\$8,972,401
	Health Cost 2018 GRC (HCBA 4)	\$14,042,588	-\$8,678,189
	Health Cost 2021 GRC (HCBA 5)	NA	\$2,591,538
	Drinking Water Fees BA (DWFBA)	-\$978,102	-\$1,334,220
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$60,899	\$12,413
	CAP (formerly known as California Alternative Rates for Water)	-\$4,408,612	-\$2,526,367

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Golden State Water Company	WRAM/MCBA	-\$37,197,549	-\$15,052,547
	Clearlake Supply Cost Balancing Account	\$5,716	\$5,585
	General Ratemaking Area Balancing Account (“GRABA”)	\$308,827	\$301,391
Great Oaks Water Company	Purchased Power Balancing Account	-\$646,418	-\$917,162
	Pension Expense BA	-\$1,372,500	-\$1,200,458
Liberty Utilities (Park Water Company)	2022 WRAM	-\$886,082	-\$909,975
San Gabriel Valley Water Company	LA Water Cost	-\$1,521,634	-\$1,799,981
	LA WRAM	-\$1,362,898	-\$1,436,836
	LA Power Cost	-\$1,455,108	-\$894,175
	LA CARW	-\$1,378,756)	-\$1 ,631 ,669
	LA Cons. Prog.	-\$388,330	-\$147,445
	Fontana Water Company (FWC) Water Cost	\$7,031,022	\$9,158,200
	FWC Power Cost	\$1,223,474	-\$1,069,787
	FWC CARW	\$1,223,774	-\$1,339,088
	FWC PABBA	\$39,611	\$40,679
	FWC WRAM	-\$776,911	-\$787,627

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
San Jose Water Company	San Jose Water Company does not have any accounts that meet this criterion.		
Suburban Water Systems	Suburban does not have any accounts that meet this criterion.		
Alisal Water Company	Water Conservation Expense One Way Balancing Account	\$6,477	-\$4,428
Bakman Water Company	Purchased Power Balancing Account	\$679,376	\$814,983
	Purchased Water Balancing Account	\$255,231	\$228,848
	Water Quality Balancing Account	\$130,918	\$124,309
	California Department of Public Health User Fees Balancing Account	\$77,602	\$75,147
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$173,041	\$153,903
	Paradise Pines-Purchased Power & Water	\$68,554	\$243,192
	California Pines-Drought <sup>5</sup>	-\$12,154	-\$12,154

<sup>5</sup> Account has the same balance listed on the last two reports.



**Table 3.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$2,780,405	-\$2,398,868
	Incremental Cost BA	\$0	-\$983,099
	Yermo Water Revenue BA	-\$758,935	-\$739,180
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$59,344,760	-\$58,092,385
	WRAM/MCBA-All Districts	-\$26,444,891	-\$17,774,564
	Consolidated Expense BA	-\$6,944,501	-\$4,612,860
	OPEB BA	\$2,486,132	\$2,430,253
	CAP	\$1,931,855	\$1,339,236
California Water Service Company	WRAM/MCBA	-\$91,624,022	-\$64,159,899
	Pension 2018 GRC (PCBA 4)	-\$17,409,974	-\$10,981,538
	Pension 2021 GRC (PCBA 5)	NA	\$8,972,401
Golden State Water Company	WRAM/MCBA	-\$37,197,549	-\$39,914,502
	CAP	-\$4,408,612	-\$5,763,038
Great Oaks Water Company	Pension Expense BA	-\$1,270,574	-\$1,200,457
	Monterey-Style WRAM	-\$934,951	-\$1,177,822
Liberty Utilities (Park Water Company)	Group Pension Expense BA	\$3,243,485	-\$2,987,823
	CARW Revenue Reallocation BA	\$1,660,017	\$1,620,832

**Table 3.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
San Gabriel Valley Water Company	FWC Water Cost BA	\$7,031,022	\$7,264,913
	LA Power Cost	-\$1,455,108	-\$2,006,769
	LA WRAM	-\$1,362,898	-\$1,088,276
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$16,704,478	-\$16,704,478
	Full Cost BA	\$11,181,037	\$10,078,342
	Balancing Account-Pending (2021)	-\$6,017,886	-\$6,180,977
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$4,083,997	-\$3,208,381
	Whittier La Mirada Service Area- Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$3,980,301	-\$3,037,834
	Purchased Power, Purchased Water and Pumped Water SJH SA (future filing)	-\$2,209,201	-\$3,037,834
	Purchased Power, Purchased Water and Pumped Water WLM SA (future filing)	-\$1,861,536	-\$3,680,360

**Table 3.** *Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.*

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Alisal Water Company	Water Conservation Expense One Way	\$6,477	-\$4,428
Bakman Water Company	Purchased Power	\$679,375	\$814,983
Del Oro Water Company <sup>6</sup>	River Island-Drought	-\$48,393	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines District-Lost Revenue	-\$543,115	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152	-\$93,152

<sup>6</sup> All Drought and Lost Revenue Balancing Accounts show the balance amounts for the following reasons: The Lost Revenue Balancing Accounts is undergoing litigation against PGE, waiting for legal settlement. Del Oro Water Company's 2023 GRC is expected to be approved in the 2<sup>nd</sup> quarter of 2024 where the review of the settlement and refund a portion to the customers this year. Del Oro Water Company reported they have received 60% of the settlement less attorney fees in 2023. The Drought BAs will be cleared soon.

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2023</b>	<b>Balance as of December 31, 2023</b>
Apple Valley Water Company	2019 WRAM/MCBA	-\$137,609	-\$56,798
	2020 WRAM/MCBA	\$1,455	-\$2,701
	2021 WRAM/MCBA	\$16,216	\$24,859
	2022 WRAM/MCBA	\$192,776	\$112,663
	CARW Revenue Reallocation BA	-\$360,728	-\$501,108
	One-Way Conservation BA	\$294,622	\$9,362
	Incremental Cost Balancing Account (ICBA)-Domestic Service	NA	-\$983,099
	Incremental Cost BA-Irrigation Service	-\$36,693	-\$285,102
California American Water Company	Pension BA	-\$437,525	-\$707,722
	WRAM/MCBA	-\$26,444,891	-\$17,774,564
	Monterey Seaside Groundwater Basin BA	\$185,646	\$136,429
	Consolidation Expense BA-All Districts	-\$6,944,501	\$4,612,860
	Customer Assistance Program (CAP) BA	\$1,931,855	\$1,339,236
	Group Insurance	\$531,189	\$1,224,571
	Hillview Grant Tax BA	-\$35,378	-\$6,966

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
California Water Service Company	WRAM/MCBA	-\$91,624,023	-\$64,159,899
	Conservation 2018 GRC (CEBA 4)	\$5,227,764	\$2,243,764
	Pension 2018 GRC (PCBA 4)	-\$17,409,975	-\$10,981,538
	Health Cost 2018 GRC (HCBA 4)	\$14,042,588	\$8,678,189
	CAP/LIRA BA	-\$3,281,121	-\$2,459,278
	RSF BA	\$297,595	\$2,115,558
	Drinking Water Fees BA	-\$978,102	-\$1,334,220
Golden State Water Company	American Recovery & Reinvestment Act of 2009	\$60,899	\$104,584
	Customer Assistant Program (CAP)	-\$4,408,611	-\$5,763,037
	General Ratemaking Area Balancing Account (GRABA)	\$308,827	\$226,459
	Drinking Water Fees Balancing Account	-\$770,124	-\$1,021,610
Park Water Company	2021 WRAM/MCBA	-\$1,093,951	-\$484,471
	One-Way Conservation BA	\$349,729	\$17,357

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Great Oaks Water Company	Pension Expense BA	-\$1,270,574	-\$1,200,457
San Gabriel Valley Water Company	Los Angeles (LA) LA Power Cost Balancing Account	-\$1,455,108	-\$894,175
	LA Conservation Programs (One-way) BA	-\$388,330	-\$147,445
	FWC Water Cost BA	\$7,031,022	\$9,156,200
San Jose Water Company	CAP Program	-\$827,826	-\$2,040,175
	Pension	\$148,232	-\$549,324
	Drinking Water Fees BA	-\$344,189	-\$778,453
	SRF Loan I Surcharge	-\$109,811	-\$52,532
	Recovery of Pressure Reducing Valve Balancing account	-\$216,665	-\$107,643
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PW (Estimated Reserve account) SJH SA	-\$2,209,201	-\$3,835,893
	Recycled Water (AL 375) SJH SA	-\$14,989	-\$6,655
	Recycled Water (Future filing) SJH SA	-\$41,727	-\$78,985
	Drinking Water Fees BA	-\$76,082	-\$123,255

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	WRAM BA (unaudited balance) SJH SA	-\$749,316	-\$912,899
	PP, PW, and PU (AL 375) SJH SA	-\$698,606	-\$61,888
	PP, PW, and PW (Estimated balance in Reserve account) WLM SA	-\$1,861,535	-\$3,680,360
	WRAM (Estimated unaudited) WLM SA	-\$380,923	-\$462,845
	PP, PW, and PW (AL 375) WLM SA	-\$347,487	\$13,912
	PP, PW, and PW (Estimated balance in Reserve Account) WLM	-\$1,861,535	-\$3,680,360
	Conservation Expense One-Way 2021-2023	\$109,205	\$0
Alisal Water Company	Water Conservation Expense One Way	\$6,477	-\$4,428
Bakman Water Company	Bakman does not have any accounts that meet this criterion.		
Del Oro Water Company	Paradise Pines District-Purchased Power and Water	\$68,554	-\$1,190,701

**Table 5. Balancing accounts that have not been reviewed in the previous three years.**

<b>Utility Name</b>	<b>Balancing Account Name and Balance (if applicable)</b>
Liberty Utilities (Apple Valley Ranchos)	All accounts were 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 California American Water’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 American Water states in its report that all the balancing accounts amounts shown are preliminary and have not been audited by the Company's independently registered public accounting firm.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in A. 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 through advice letters. The conversion of the Drinking Water Fees Balancing Account from a memo account was approved on December 20, 2023, and has not been reviewed.
Liberty Utilities (Park Water Company)	All accounts were 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	The December 2019 balance recorded in the Los Angeles County Division Conservation Program balancing account was audited in 2021 by the CPUC'S Utility Audits Branch. All other balancing account balances have been reviewed in the previous three years.



**Table 5. Balancing accounts that have not been reviewed in the previous three years**

Utility Name	Balancing Account Name and Balance (if applicable)
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>Suburban lists the following accounts that have not been reviewed in the previous three years but are in the current GRC A.23-01-001 for review:</p> <ol style="list-style-type: none"> <li>1) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (Estimated Reserve Account) (SJH SA)</li> <li>2) Recycled Water (Estimated Reserve Account) for SJH SA</li> <li>3) WRAM BA for SJH SA (Estimated Reserve Account) for SJH SA, requested amortization in GRC A.23-01-001.</li> <li>4) Purchased Power, Purchased Water, and Pumped Water (Estimated Reserve Account) for Whittier-La Mirada Service Area (WLM SA)</li> <li>5) WRAM (Estimated Reserve Account) for WLM SA, requests amortization in GRC A.23-01-001.</li> <li>6) Drinking Water Fees Balancing Account, opened via AL 395.</li> </ol>
Liberty Utilities (Park Water Company)	All accounts were reviewed in its most recent general rate case (A.21-07-004) or were reviewed in advice letter filings within the previous three years.
Alisal Water Company	All active accounts have been reviewed within the past 3 years.
Bakman Water Company	<p>All the following accounts were reviewed in 2020 and have not been reviewed in the previous three years:</p> <ul style="list-style-type: none"> <li>• Purchased Water BA</li> <li>• Pump Tax BA</li> <li>• Water Quality</li> </ul> <p>California Department of Public Health User Fees BA</p>
Del Oro Water Company	Balancing accounts that were not amortized during the year 2020, are being reviewed in the 2023 GRC. There were new accounts that were added for lost revenue due to the Camp Fire then granted a 3-month extension ending on July 31,2020. Del Oro Water Company communicated with PG&E regarding settlement in June 2023. A settlement was signed and received 60% less attorney fees, Water Division advised. GRC has not been finalized and hope to end April 2024 Meeting. Del Oro Water Company is looking at refunding portion of the Lost Revenue surcharge collected after the GRC is finalized.

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
Liberty Utilities (Apple Valley Ranchos)	1	2019 WRAM/MCBA
	2	2020 WRAM/MCBA
	3	2021 WRAM/MCBA
	4	2022 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	Consolidated Expense BA
	11	Yermo Water Revenue BA
	12	Incremental Cost -Irrigation BA
	13	Drinking Water Fees Balancing Account
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
	2	OPEB Balancing Account -Larkfield
		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
	3	Pension Balancing Account – Sacramento
	4	Pension Balancing Account -Larkfield
		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
	5	San Diego Conservation Balancing Account
		Ventura Conservation Balancing Account
		San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
	Ventura WRAM/MCBA	
	Larkfield WRAM/MCBA	

**Table6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
California American Water Company	5	Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA
		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	6	Monterey WW Purchased Power Balancing Account
	7	Monterey Seaside Groundwater Basin Balancing Account
	8	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
	9	Garrapata SDWSRF Loan Repayment Balancing Account
	10	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 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

**Table 6 Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
California American Water Company	11	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
	12	Hillview SDWSRF Loan Repayment Balancing
	13	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	14	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	15	Hillview Water Treatment Balancing Account
	16	Hillview Grant Tax Balancing Account
17	East Pasadena Purchased Power Balancing Account	
18	East Pasadena-Pumping Balancing Account	
19	East Pasadena Purchase Power Purchased Water Balancing Account.	
20	Drinking Water Fees Balancing Account	
California Water Service Company	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2018 GRC (CEBA 4)
	4	Pension 2015 GRC (PCBA 3)
	5	Pension 2018 GRC (PCBA 4)
	6	Health Cost 2015 BA GRC (HCBA 3)
	7	Health Cost BA 2018 (HCBA 4)
	8	CAP/LIRA Balancing Account
	9	RSF Balancing Account
	10	District-Specific BAs
	11	Pension 2021 GRC (PCBA 5)
	12	Health Cost 2021 GRC (HCBA 5)
	13	Drinking Water Fees Balancing Account

**Table 6 Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
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	General Ratemaking Area Balancing Account (“GRABA”)
	7	Drinking Water Fees Balancing Account
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	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)
	7	Drinking Water Fees BA
Liberty Utilities (Park Water Company)	1	2021 WRAM/MCBA
	2	2022 WRAM/MCBA
	3	Recycled Water-Incremental Cost BA
	4	CARW Revenue Reallocation BA
	5	One-Way Conservation BA
	6	Group Pension Expense BA
	7	Consolidated Expense Balancing Account (CEBA)
	8	Drinking Water Fees Balancing Account

**Table6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
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)
San Jose Water Company	1	Balancing Account Pending (2020)
	2	Balancing Account Pending (2021)
	3	Balancing Account Pending (2022)
	4	Full Cost Balancing Account
	5	CAP Program
	6	Pension
	7	SRF Loan I Surcharge
	8	SRF Loan II Surcharge
	9	Recovery of Pressure Reducing Valve BA
	10	Amortization of under collection of various Balancing Accounts GRC 2021

**Table 6 Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
San Jose Water Company	11	Amortization of under collection of various Balancing Accounts GRC 2021
	12	Water Revenue Adjustment Mechanism (WRAM) BA
	13	Drinking Water Fees BA
Suburban Water Systems	1	WRAM BA (D1905029 & D2110024)- San Jose Hills SA
	2	WRAM BA (Estimated Reserve account balance) -San Jose Hills SA
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) -SJH SA
	4	Recycled Water (AL 364) -San Jose Hills SA
	5	PP, PW, and PW (Estimated Reserve account balance)-San Jose Hills SA
	6	PP, PW, and PW (AL 375)-San Jose Hills SA
	7	Recycled Water (AL 375)-San Jose Hills SA
	8	Recycled Water (Estimated Reserve account balance)-San Jose Hills SA
	9	WRAM BA Whittier-La Mirada SA (D1905029 & D2110024)
	10	WRAM BA -La Mirada SA (Estimated Reserve Account Balance)
	11	PP, PW, and PW (AL 364) -La Mirada SA
	12	PP, PW, and PW BA (AL 375) -La Mirada SA
	13	PP, PW, and PW BA -La Mirada SA (Estimated Reserve Account Balance)
	14	2018-2020 Conservation Expense One-Way (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	15	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	16	Drinking Water Fees Balancing Account

**Table 6 Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
Alisal Water Company	1	SWRCB User Fee Balancing Account (also known as 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



**Table 6 Balancing Account Names of Class A and B Water Utilities**

Del Oro Water Company	14	Lime Saddle-Revenue Balancing
	15	Magalia District-Revenue Balancing
	16	Buzztail District-Revenue Balancing

**Report of Summary of Balancing Accounts**  
**For**  
**Class A and B Water Investor-Owned Utilities**  
**For the Six-Month Period Ending December 31, 2023**

This is the Semi-Annual Balancing Account Report on the status of balancing accounts<sup>1</sup> for the Class A and B Water Investor-Owned Utilities (IOU) for the six-month period ending December 31, 2023. 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.

**Summary**

The total number of balancing accounts for Class A Water IOUs is 109, an increase of 2 balancing accounts from the number of accounts in the June 30, 2023, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, no change from the June 30, 2023, report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 (e) are included for all the Class A and B 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 (Table 2).
- 2) Balancing accounts with an authorized revenue amount that is in the 25<sup>th</sup> percentile of all balancing accounts (Table 3).
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (Table 4).
- 4) Balancing accounts that have not been reviewed in the previous three years (Table 5).

The utility responses to the reporting requirements are listed in Tables 2 through 5 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 6.

**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, 2023</b>	<b>Total No. of accounts as of December 31, 2023</b>	<b>Comments</b>
Class A	<b>1</b>	Liberty Utilities (Apple Valley Ranchos)	12	13	One account opened, see notes on the next page for an explanation.
	<b>2</b>	California American Water Company	19	20	One account opened, see notes on the next page for an explanation
	<b>3</b>	California Water Service Company	10	13	Three new accounts were open, see notes on the next page for an explanation.
	<b>4</b>	Golden State Water Company	8	7	Two accounts were closed and one opened, see notes on the next page for an explanation
	<b>5</b>	Great Oaks Water Company	11	7	Five accounts were closed, and one new account opened, see notes on the next page for an explanation
	<b>6</b>	Liberty Utilities (Park Water Company)	8	8	One account closed and one account opened, see notes on the next page for an explanation.
	<b>7</b>	San Gabriel Valley Water Company	12	12	No changes
	<b>8</b>	San Jose Water Company	12	13	One account opened, see notes on the next page for an explanation.
	<b>9</b>	Suburban Water Systems	15	16	One account opened, see notes on the next page for an explanation.
<b>Total Class A Balancing Accounts</b>			<b>107</b>	109	
Class B	<b>1</b>	Alisal Water Company	4	4	No changes
	<b>2</b>	Bakman Water Company	4	4	No changes
	<b>3</b>	Del Oro Water Company	16	16	No changes
<b>Total Class B Balancing Accounts</b>			<b>24</b>	<b>24</b>	

**Liberty Apple Valley Water Company** opened the following account.

- The Drinking Water Fees Balancing Account, approved via Advice Letter 278<sup>2</sup>, effective December 15, 2021.

**California American Water Company** opened the following account,

- The Drinking Water Fees Balancing Account-All Districts, approved via Resolution W-4998 and AL 1428, effective December 15, 2021. The report shows zero balances on the last two reports, June 30, 2023 and December 31, 2023 and this account has no collection.

**California Water Service Company** opened the following three accounts:

- Pension 2021 GRC (PCBA 5), authorized in D24-03-042 for the test year beginning January 1, 2023, an advice letter is pending.
- Health Cost 2021 GRC (HCBA 5), authorized in D-24-03-042 for the test year beginning January 1, 2023.
- Drinking Water Fees Balancing Account approved via AL-2497-A, effective December 16, 2021.

**Golden State Water Company**, closed the following two accounts:

- 1) Randall-Bold Balancing Account.
- 2) Bay Point (HSWTP) hill street water treatment facility.

- Golden State Water Company also opened the Drinking Water Fees Balancing Account via Advice Letter 1912-A, effective December 7, 2021.

**Great Oaks Water Company**, closed the following five accounts:

1. Recovery of Monterey WRAM Amortization AL 290-W, previously named Multiple Balancing Account Recovery,
  2. Recovery of Monterey WRAM Amortization AL 293-W, previously named Recovery of Monterey Style WRAM Account,
  3. Recovery of Monterey WRAM Amortization AL 294-W, previously named Recovery of Monterey -Style WRAM Account,
  4. Recovery of Monterey WRAM Amortization AL 298-W
  5. Recovery of M-WRAM Amortization AL 305-W
- At the same time, Great Oaks Water Company also opened the Drinking Water Fees Balancing Account (DWFBA) via Advice Letter 321, effective November 29, 2021.

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<sup>2</sup> The Drinking Water Fees Balancing Account (DWFBA) was approved for all class A Water IOUs in Resolution W-4698 and via Advice Letter as stated for each utility, except for San Gabriel Valley Water Company that requested to establish a new DWFBA via Advice Letter 594. The effective date of San Gabriel Valley's Advice Letter 594 is on January 1, 2024. The purpose of the DWFBA is to track the difference between all actual drinking water fees charged by the State Water Resources Control Board and the drinking water fees authorized in rates.

**Liberty Park Water Company** lists the following account with a zero balance:

- 2020 WRAM/MCBA-Zero Balance

**Liberty Park Water Company** also opened the Drinking Water Balancing Account via Advice Letter 339, effective December 15, 2021.

**San Jose Water Company** opened the Drinking water Fees Balancing Account via Advice Letter 602A, effective December 15, 2021.

**Suburban Water Systems** opened the Drinking Water Fees Balancing Account via Advice Letter 395, effective December 10, 2021.

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

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$137,609	-\$56,798
California American Water Company	Other Post-Employment Benefits All Districts	\$2,486,132	\$2,430,253
	Pension-All Districts	-\$437,525	-\$707,722
	San Clemente Dam Project- Monterey	-\$59,344,760	-\$58,092,385
	Conservation-All Districts	\$1,598,186	\$1,611,184
	Water Revenue Adjustment Mechanism	-\$26,444,891	-\$17,774,564
	Purchased Power-Monterey Wastewater	\$212,148	\$249,189
	Seaside Groundwater Basin-Monterey	\$185,646	\$136,429
	CEBA	-\$6,944,501	-\$4,612,860
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$21,479	-\$21,995
	CAP (formerly Low-Income Rate Assistance) -All Districts	\$1,931,855	\$1,339,236
	Group Insurance-All Districts	\$531,189	\$1,224,571

<sup>3</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 2 lists the accounts with a semi-annual ending balance with more than 10% differential from the “authorized revenue amount”.

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
California American Water Company	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.06-04-073	-\$109,862	-\$109,863
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.10-05-043	-\$234,795	-\$234,801
California Water Service Company	WRAM/MCBA	-\$91,624,023	-\$64,159,900
	Conservation 2021 GRC (CEBA5)	NA	\$878,238
	Pension 2018 GRC (PCBA 4)	-\$17,409,975	-\$10,981,538
	Pension 2021 GRC (PCBA 5)	NA	\$5,137,239
	Health Cost 2018 GRC (HCBA 4)	\$14,042,588	-\$8,678,189
	Health Cost 2021 GRC (HCBA 5)	NA	\$3,120,663
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$60,899	\$12,413
	CAP (formerly known as California Alternative Rates for Water)	-\$4,408,612	-\$2,526,367

**Table 2. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.**

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Golden State Water Company	WRAM/MCBA	-\$37,197,549	-\$15,052,547
	Clearlake Supply Cost Balancing Account	\$5,716	\$5,585
	General Ratemaking Area Balancing Account (“GRABA”)	\$308,827	\$301,391
Great Oaks Water Company	Purchased Power Balancing Account	-\$646,418	-\$917,162
	Pension Expense BA	-\$1,372,500	-\$1,200,458
Liberty Utilities (Park Water Company)	2022 WRAM	-\$886,082	-\$909,975
San Gabriel Valley Water Company	LA Water Cost	-\$1,521,634	-\$1,799,981
	LA WRAM	-\$1,362,898	-\$1,436,836
	LA Power Cost	-\$1,455,108	-\$894,175
	LA CARW	-\$1,378,756)	-\$1 ,631 ,669
	LA Cons. Prog.	-\$388,330	-\$147,445
	Fontana Water Company (FWC) Water Cost	\$7,031,022	\$9,158,200
	FWC Power Cost	\$1,223,474	-\$1,069,787
	FWC CARW	\$1,223,774	-\$1,339,088
	FWC PABBA	\$39,611	\$40,679
	FWC WRAM	-\$776,911	-\$787,627



**Table 2.** *Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.*

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
San Jose Water Company	San Jose Water Company does not have any accounts that meet this criterion.		
Suburban Water Systems	Suburban does not have any accounts that meet this criterion.		
Alisal Water Company	Water Conservation Expense One Way Balancing Account	\$6,477	-\$4,428
Bakman Water Company	Purchased Power Balancing Account	\$679,376	\$814,983
	Purchased Water Balancing Account	\$255,231	\$228,848
	Water Quality Balancing Account	\$130,918	\$124,309
	California Department of Public Health User Fees Balancing Account	\$77,602	\$75,147
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$173,041	\$153,903
	Paradise Pines-Purchased Power & Water	\$68,554	\$243,192
	California Pines-Drought <sup>4</sup>	-\$12,154	-\$12,154

<sup>4</sup> Account has the same balance listed on the last two reports.

**Table 3.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$2,780,405	-\$2,398,868
	Incremental Cost BA	\$0	-\$983,099
	Yermo Water Revenue BA	-\$758,935	-\$739,180
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$59,344,760	-\$58,092,385
	WRAM/MCBA-All Districts	-\$26,444,891	-\$17,774,564
	Consolidated Expense BA	-\$6,944,501	-\$4,612,860
	OPEB BA	\$2,486,132	\$2,430,253
	CAP	\$1,931,855	\$1,339,236
California Water Service Company	WRAM/MCBA	-\$91,624,022	-\$64,159,899
	Pension 2018 GRC (PCBA 4)	-\$17,409,974	-\$10,981,538
	Pension 2021 GRC (PCBA 5)	NA	\$5,137,239
Golden State Water Company	WRAM/MCBA	-\$37,197,549	-\$39,914,502
	CAP	-\$4,408,612	-\$5,763,038
Great Oaks Water Company	Pension Expense BA	-\$1,270,574	-\$1,200,457
	Monterey-Style WRAM	-\$934,951	-\$1,177,822
Liberty Utilities (Park Water Company)	Group Pension Expense BA	\$3,243,485	-\$2,987,823
	CARW Revenue Reallocation BA	\$1,660,017	\$1,620,832

**Table 3.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
San Gabriel Valley Water Company	FWC Water Cost BA	\$7,031,022	\$7,264,913
	LA Power Cost	-\$1,455,108	-\$2,006,769
	LA WRAM	-\$1,362,898	-\$1,088,276
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$16,704,478	-\$16,704,478
	Full Cost BA	\$11,181,037	\$10,078,342
	Balancing Account-Pending (2021)	-\$6,017,886	-\$6,180,977
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$4,083,997	-\$3,208,381
	Whittier La Mirada Service Area- Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$3,980,301	-\$3,037,834
	Purchased Power, Purchased Water and Pumped Water SJH SA (future filing)	-\$2,209,201	-\$3,037,834
	Purchased Power, Purchased Water and Pumped Water WLM SA (future filing)	-\$1,861,536	-\$3,680,360

**Table 3.** Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Alisal Water Company	Water Conservation Expense One Way	\$6,477	-\$4,428
Bakman Water Company	Purchased Power	\$679,375	\$814,983
Del Oro Water Company <sup>5</sup>	River Island-Drought	-\$48,393	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines District-Lost Revenue	-\$543,115	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152	-\$93,152

<sup>5</sup> All Drought and Lost Revenue Balancing Accounts show the balance amounts for the following reasons: The Lost Revenue Balancing Accounts is undergoing litigation against PGE, waiting for legal settlement. Del Oro Water Company's 2023 GRC is expected to be approved in the 2<sup>nd</sup> quarter of 2024 where the review of the settlement and refund a portion to the customers this year. Del Oro Water Company reported they have received 60% of the settlement less attorney fees in 2023. The Drought BAs will be cleared soon.

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2023</b>	<b>Balance as of December 31, 2023</b>
Apple Valley Water Company	2019 WRAM/MCBA	-\$137,609	-\$56,798
	2020 WRAM/MCBA	\$1,455	-\$2,701
	2021 WRAM/MCBA	\$16,216	\$24,859
	2022 WRAM/MCBA	\$192,776	\$112,663
	CARW Revenue Reallocation BA	-\$360,728	-\$501,108
	One-Way Conservation BA	\$294,622	\$9,362
	Incremental Cost Balancing Account (ICBA)-Domestic Service	NA	-\$983,099
	Incremental Cost BA-Irrigation Service	-\$36,693	-\$285,102
California American Water Company	Pension BA	-\$437,525	-\$707,722
	WRAM/MCBA	-\$26,444,891	-\$17,774,564
	Monterey Seaside Groundwater Basin BA	\$185,646	\$136,429
	Consolidation Expense BA-All Districts	-\$6,944,501	\$4,612,860
	Customer Assistance Program (CAP) BA	\$1,931,855	\$1,339,236
	Group Insurance	\$531,189	\$1,224,571
	Hillview Grant Tax BA	-\$35,378	-\$6,966

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2023</b>	<b>Balance as of December 31, 2023</b>
California Water Service Company	WRAM/MCBA	-\$91,624,023	-\$64,159,899
	Conservation 2018 GRC (CEBA 4)	\$5,227,764	\$2,243,764
	Pension 2018 GRC (PCBA 4)	-\$17,409,975	-\$10,981,538
	Health Cost 2018 GRC (HCBA 4)	\$14,042,588	\$8,678,189
	CAP/LIRA BA	-\$3,281,121	-\$2,459,278
	RSF BA	\$297,595	\$2,115,558
Golden State Water Company	American Recovery & Reinvestment Act of 2009	\$60,899	\$104,584
	Customer Assistant Program (CAP)	-\$4,408,611	-\$5,763,037
	General Ratemaking Area Balancing Account (GRABA)	\$308,827	\$226,459
	Drinking Water Fees Balancing Account	-\$770,124	-\$1,021,610
Park Water Company	2021 WRAM/MCBA	-\$1,093,951	-\$484,471
	One-Way Conservation BA	\$349,729	\$17,357

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Great Oaks Water Company	Pension Expense BA	-\$1,270,574	-\$1,200,457
San Gabriel Valley Water Company	Los Angeles (LA) LA Power Cost Balancing Account	-\$1,455,108	-\$894,175
	LA Conservation Programs (One-way) BA	-\$388,330	-\$147,445
	FWC Water Cost BA	\$7,031,022	\$9,156,200
San Jose Water Company	CAP Program	-\$827,826	-\$2,040,175
	Pension	\$148,232	-\$549,324
	Drinking Water Fees BA	-\$344,189	-\$778,453
	SRF Loan I Surcharge	-\$109,811	-\$52,532
	Recovery of Pressure Reducing Valve Balancing account	-\$216,665	-\$107,643
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PW (Estimated Reserve account) SJH SA	-\$2,209,201	-\$3,835,893
	Recycled Water (AL 375) SJH SA	-\$14,989	-\$6,655
	Recycled Water (Future filing) SJH SA	-\$41,727	-\$78,985
	Drinking Water Fees BA	-\$76,082	-\$123,255

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2023	Balance as of December 31, 2023
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	WRAM BA (unaudited balance) SJH SA	-\$749,316	-\$912,899
	PP, PW, and PU (AL 375) SJH SA	-\$698,606	-\$61,888
	PP, PW, and PW (Estimated balance in Reserve account) WLM SA	-\$1,861,535	-\$3,680,360
	WRAM (Estimated unaudited) WLM SA	-\$380,923	-\$462,845
	PP, PW, and PW (AL 375) WLM SA	-\$347,487	\$13,912
	PP, PW, and PW (Estimated balance in Reserve Account) WLM	-\$1,861,535	-\$3,680,360
	Conservation Expense One-Way 2021-2023	\$109,205	\$0
Alisal Water Company	Water Conservation Expense One Way	\$6,477	-\$4,428
Bakman Water Company	Bakman does not have any accounts that meet this criterion.		
Del Oro Water Company	Paradise Pines District-Purchased Power and Water	\$68,554	-\$1,190,701



**Table 5. *Balancing accounts that have not been reviewed in the previous three years.***

<b>Utility Name</b>	<b>Balancing Account Name and Balance (if applicable)</b>
Liberty Utilities (Apple Valley Ranchos)	All accounts were 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 California American Water’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 American Water states in its report that all the balancing accounts amounts shown are preliminary and have not been audited by the Company's independently registered public accounting firm.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in A. 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 through advice letters. The conversion of the Drinking Water Fees Balancing Account from a memo account was approved on December 20, 2023, and has not been reviewed.
Liberty Utilities (Park Water Company)	All accounts were 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	The December 2019 balance recorded in the Los Angeles County Division Conservation Program balancing account was audited in 2021 by the CPUC'S Utility Audits Branch. All other balancing account balances have been reviewed in the previous three years.

**Table 5. Balancing accounts that have not been reviewed in the previous three years**

Utility Name	Balancing Account Name and Balance (if applicable)
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>Suburban lists the following accounts that have not been reviewed in the previous three years but are in the current GRC A.23-01-001 for review:</p> <ol style="list-style-type: none"> <li>1) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (Estimated Reserve Account) (SJH SA)</li> <li>2) Recycled Water (Estimated Reserve Account) for SJH SA</li> <li>3) WRAM BA for SJH SA (Estimated Reserve Account) for SJH SA, requested amortization in GRC A.23-01-001.</li> <li>4) Purchased Power, Purchased Water, and Pumped Water (Estimated Reserve Account) for Whittier-La Mirada Service Area (WLM SA)</li> <li>5) WRAM (Estimated Reserve Account) for WLM SA, requests amortization in GRC A.23-01-001.</li> <li>6) Drinking Water Fees Balancing Account, opened via AL 395.</li> </ol>
Liberty Utilities (Park Water Company)	All accounts were reviewed in its most recent general rate case (A.21-07-004) or were reviewed in advice letter filings within the previous three years.
Alisal Water Company	All active accounts have been reviewed within the past 3 years.
Bakman Water Company	<p>All the following accounts were reviewed in 2020 and have not been reviewed in the previous three years:</p> <ul style="list-style-type: none"> <li>• Purchased Water BA</li> <li>• Pump Tax BA</li> <li>• Water Quality</li> </ul> <p>California Department of Public Health User Fees BA</p>
Del Oro Water Company	Balancing accounts that were not amortized during the year 2020, are being reviewed in the 2023 GRC. There were new accounts that were added for lost revenue due to the Camp Fire then granted a 3-month extension ending on July 31,2020. Del Oro Water Company communicated with PG&E regarding settlement on June 2023. A settlement was signed and received 60% less attorney fees, Water Division advised. GRC has not been finalized and hope to end April 2024 Meeting. Del Oro Water Company is looking at refunding portion of the Lost Revenue surcharge collected after the GRC is finalized.

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
Liberty Utilities (Apple Valley Ranchos)	1	2019 WRAM/MCBA
	2	2020 WRAM/MCBA
	3	2021 WRAM/MCBA
	4	2022 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	Consolidated Expense BA
	11	Yermo Water Revenue BA
	12	Incremental Cost -Irrigation BA
	13	Drinking Water Fees Balancing Account
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
	2	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
	3	Pension Balancing Account -Larkfield
	4	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
	5	Ventura Conservation Balancing Account
	5	San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
California American Water Company	5	Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA
		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	6	Monterey WW Purchased Power Balancing Account
	7	Monterey Seaside Groundwater Basin Balancing Account
	8	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
	9	Garrapata SDWSRF Loan Repayment Balancing Account
	10	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 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

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Balancing Account Name	
California American Water Company	11	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
	12	Hillview SDWSRF Loan Repayment Balancing
	13	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	14	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	15	Hillview Water Treatment Balancing Account
	16	Hillview Grant Tax Balancing Account
17	East Pasadena Purchased Power Balancing Account	
18	East Pasadena-Pumping Balancing Account	
19	East Pasadena Purchase Power Purchased Water Balancing Account.	
20	Drinking Water Fees Balancing Account	
California Water Service Company	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2018 GRC (CEBA 4)
	4	Pension 2015 GRC (PCBA 3)
	5	Pension 2018 GRC (PCBA 4)
	6	Health Cost 2015 BA GRC (HCBA 3)
	7	Health Cost BA 2018 (HCBA 4)
	8	CAP/LIRA Balancing Account
	9	RSF Balancing Account
	10	District-Specific BAs
	11	Pension 2021 GRC (PCBA 5)
	12	Health Cost 2021 GRC (HCBA 5)
	13	Drinking Water Fees Balancing Account

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
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	General Ratemaking Area Balancing Account (“GRABA”)
	7	Drinking Water Fees Balancing Account
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	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)
	7	Drinking Water Fees BA
Liberty Utilities (Park Water Company)	1	2021 WRAM/MCBA
	2	2022 WRAM/MCBA
	3	Recycled Water-Incremental Cost BA
	4	CARW Revenue Reallocation BA
	5	One-Way Conservation BA
	6	Group Pension Expense BA
	7	Consolidated Expense Balancing Account (CEBA)
	8	Drinking Water Fees Balancing Account

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
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)
San Jose Water Company	1	Balancing Account Pending (2020)
	2	Balancing Account Pending (2021)
	3	Balancing Account Pending (2022)
	4	Full Cost Balancing Account
	5	CAP Program
	6	Pension
	7	SRF Loan I Surcharge
	8	SRF Loan II Surcharge
	9	Recovery of Pressure Reducing Valve BA
	10	Amortization of under collection of various Balancing Accounts GRC 2021

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
San Jose Water Company	11	Amortization of under collection of various Balancing Accounts GRC 2021
	12	Water Revenue Adjustment Mechanism (WRAM) BA
	13	Drinking Water Fees BA
Suburban Water Systems	1	WRAM BA (D1905029 & D2110024)- San Jose Hills SA
	2	WRAM BA (Estimated Reserve account balance) -San Jose Hills SA
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) -SJH SA
	4	Recycled Water (AL 364) -San Jose Hills SA
	5	PP, PW, and PW (Estimated Reserve account balance)-San Jose Hills SA
	6	PP, PW, and PW (AL 375)-San Jose Hills SA
	7	Recycled Water (AL 375)-San Jose Hills SA
	8	Recycled Water (Estimated Reserve account balance)-San Jose Hills SA
	9	WRAM BA Whittier-La Mirada SA (D1905029 & D2110024)
	10	WRAM BA -La Mirada SA (Estimated Reserve Account Balance)
	11	PP, PW, and PW (AL 364) -La Mirada SA
	12	PP, PW, and PW BA (AL 375) -La Mirada SA
	13	PP, PW, and PW BA -La Mirada SA (Estimated Reserve Account Balance)
	14	2018-2020 Conservation Expense One-Way (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	15	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	16	Drinking Water Fees Balancing Account



**Table 6. Balancing Account Names of Class A and B Water Utilities**

Utility Name	Account Name	
Alisal Water Company	1	SWRCB User Fee Balancing Account (also known as 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

**Table 6. Balancing Account Names of Class A and B Water Utilities**

Del Oro Water Company	14	Lime Saddle-Revenue Balancing
	15	Magalia District-Revenue Balancing
	16	Buzztail District-Revenue Balancing