

**Report of Summary of Balancing Accounts**  
**For**  
**Class A and B Water Investor-Owned Utilities**  
**For the Six-Month Period Ending December 31, 2018**

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts<sup>1</sup> for the large Water Investor Owned Utilities (IOU) submitted as of December 31, 2018. 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. Attachment A shows the names of all the balancing accounts listed by name for the class A and B utilities.

**Summary**

The total net change in the number of balancing accounts for Class A Water IOUs decreased by one account from June 30, 2018 (144) to December 31, 2018 (143) (see Table 1). The total net change in the number of balancing accounts for Class B Water IOUs remained the same (a total of 24 accounts), see Table 1.

In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 were included by all the Class A and Bs water utilities:

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

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<sup>1</sup> The balancing accounts names are listed at the end of the report as Attachment A.

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

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

		Utility Name	Total No. of accounts as of June 30,2018	Total No. of accounts as of December 31, 2018
Class A	1	Liberty Utilities ( <b>Apple Valley Ranchos</b> )	14 <sup>2</sup>	11
	2	California American Water Company	57	57
	3	California Water Service Company	9	9
	4	Golden State Water Company	16	16
	5	Great Oaks Water Company	9	9 <sup>3</sup>
	6	Liberty Utilities ( <b>Park Water Company</b> )	9	9
	7	San Gabriel Valley Water Company	14	15 <sup>4</sup>
	8	San Jose Water Company	15 <sup>5</sup>	16
	9	Suburban Water Systems	1	1
<b>Total Class A Balancing Accounts</b>			<b>144</b>	<b>143</b>
Class B	1	Alisal Water Company	3	3
	2	Bakman Water Company	4	4
	3	East Pasadena Water Company	4	4
	4	Del Oro Water Company	12	Delayed <sup>6</sup>
	5	Fruitridge Vista Water Company	1	1
<b>Total Class B Balancing Accounts</b>			<b>24</b>	<b>24</b>

<sup>2</sup> **Apple Valley Ranchos** has three accounts with zero or no balances in the December 31, 2018 report which balance has been fully amortized.

<sup>3</sup> **Great Oaks Water Company**: the account, Recovery of Monterey-WRAM and Memorandum Accounts Balancing Account, had zero balance in the June 30, 2018 report and is not listed in the December 31, 2018 report.

<sup>4</sup> **San Gabriel Valley Water Company**: there is a new account authorized in 2018 (Advice Letter 507) in Resolution W-6169.

<sup>5</sup> **San Jose Water Company**: has 11 balancing accounts between 2017 and 2018, which are 1) Balancing Account Pending (2014), 2) Balancing Account-Pending (2015), 3) Balancing Account-Pending (2016), 4) Balancing Account-Pending (2017), 5) Purchased Power, 6) Purchased Water 2016, 7) Pump Tax 2016, 8) WRAP Program, 9) SRF Loan 1 Surcharge, 10) SRF Loan II Surcharge, and 11) Pension.

Two accounts were added in June 30, 2017 report: Purchased Water 2017 & Pump Tax 2017.

The Purchased Water Recycled balancing account was split into two accounts in the Dec 31, 2017 report, which are Purchased Water Recycled 2016 & Purchased Water Recycled 2017, and then into three balancing accounts by adding the Purchased Water Recycled 2018 balancing account in the in December 31, 2018 report.

<sup>6</sup> **Del Oro Water Company** is working on updating its report, with the Camp Fire, all of the utility's tasks were affected.

**Table 2. Balancing accounts with a semiannual-end balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.<sup>7</sup>**

Utility Name	Balancing Account Name	Balance as of June 30, 2018	Balance as of December 31, 2018
Liberty Utilities (Apple Valley Ranchos)	2018 WRAM/MCBA	\$86,277	-\$1,265,228 <sup>8</sup>
California American Water Company	OPEB Balancing Account - San Diego	\$31,715	\$99,910
	OPEB Balancing Account - Monterey	\$2,120,284	\$412,201
	OPEB Balancing Account - Monterey WW	\$23,699	\$46,004
	OPEB Balancing Account - Toro	\$1,908	\$1,763
	OPEB Balancing Account - LA	\$69,520	\$174,809
	OPEB Balancing Account - Ventura	\$28,671	\$74,028
	OPEB Balancing Account - Sacramento	\$69,114	\$195,955
	OPEB Balancing Account - Larkfield	\$2,515	\$15,026
	Pension Balancing Account - San Diego	\$605,521	\$127,688
	Pension Balancing Account - Monterey	\$2,120,285	\$376,680
	Pension Balancing Account - Monterey WW	\$194,047	-\$1,233
	Pension Balancing Account – Toro	\$21,844	\$3,248
	Pension Balancing Account - LA	\$837,280	\$146,612
	Pension Balancing Account - Ventura	\$510,272	\$78,685
	Pension Balancing Account - Sacramento	\$1,107,121	\$169,780
	Pension Balancing Account - Larkfield	\$153,717	\$38,639
	Monterey San Clemente Dam Project Balancing Account	-\$948,403	\$101,999

<sup>7</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 end balance with more than 10% differential from the “authorized revenue amount”.

<sup>8</sup> A positive value means an over collection and negative values means an under collection.

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2018</b>	<b>Balance as of December 31, 2018</b>	
<b>California American Water Company</b>	Larkfield Conservation Balancing Account	\$1,758	-\$1,826	
	Los Angeles Conservation Balancing Account	-\$41,846	-\$162,865	
	Monterey Conservation Balancing Account	-\$68,781	-\$463,337	
	Sacramento Conservation Balancing Account	-\$43,347	-158,843	
	San Diego- Conservation Balancing Account	-\$51,360	-\$156,281	
	Ventura-Conservation	-\$49,882	-\$162,838	
	San Diego- WRAM/MCBA	-\$4,590,983	-\$3,156,292	
	Larkfield WRAM/MCBA	-\$1,499,303	-\$1,706,038	
	Monterey WRAM/MCBA	-\$52,700,195	-\$50,842,684	
	Monterey-Ambler WRAM/MCBA	-\$921,612	-\$970,207	
	Monterey-Toro WRAM/MCBA	-\$565,992	-\$621,698	
	Monterey WW-Purchased Power	-\$316,823	-\$177,372	
	Monterey-Seaside Basin Adjudication	0	-\$164,744	
	Consolidated Expense Balancing Account – San Diego	\$60,461	\$160,033	
	Consolidated Expense Balancing Account – Monterey	-4,984,837	-\$1,836,617	
	Consolidated Expense Balancing Account – Monterey WW	\$19,837	-\$72,322	
	Consolidated Expense Balancing Account - Ventura	\$6,505	-\$46,744	
	Consolidated Expense Balancing Account - Sacramento	-\$1,578,406	-\$571,855	
	Consolidated Expense Balancing Account - Larkfield	-\$108,451	-\$62,897	
	Garrapata SDWSRF Loan Repayment Balancing Accounts	\$15,756	-\$16,343	
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account -San Diego	-\$903,991	-\$968,634	
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura	\$242,903	\$318,022	
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento	-\$1,447,819	-\$1,508,496	
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey	-\$72,980	-\$94,788	
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Los Angeles	-\$1,054,462	-\$1,094,453	

Utility Name	Balancing Account Name	Balance as of June 30, 2018	Balance as of December 31, 2018
California Water Service Company	WRAM/MCBA	-\$65,823,174	-\$65,823,174
	Conservation 2015 GRC (CEBA 3)	\$4,526,556	\$4,526,557
	Pension 2015 GRC (PCBA 3)	-\$5,136,396	-\$11,638,716
	Health Cost BA - 2015 GRC (HCBA3)	\$11,127,400	\$3,790,113
	LIRA Balancing Account	-\$1,714,463	-\$1,714,463
	Interim Rates (old GRCs) Balancing Accounts	-\$129,638	-\$129,638
Golden State Water Company	Pension and Benefits Balancing Account	\$1,325,467	\$2,042,490
	California Alternative Rates for Water	-\$4,569,764	-\$2,365,476
	Santa Maria Water Rights No. 1	-\$96,197	-\$98,372
	Santa Maria Water Rights No. 2	-\$1,601,440	-\$1,475,920
	Randall-Bold Balancing Account	-\$1,706,803	-\$1,758,650
	City of Torrance Balancing Account	\$9,062	\$9,166
	Region 3 Rate Base Surcharge	\$19,645	\$19,615
	Bay Point (HSWTP) hill street water treatment facility	-\$335,184	-\$345,366
	WRAM/MCBA		
	Arden	-\$1,067,546	-\$295,304
	Bay Point	-\$546,879	-\$284,337
	Los Osos	-\$958,395	-\$676,415
	Santa Maria	-\$2,029,855	-\$865,308
	Simi Valley	-\$96,158	\$158,464
R2	-\$23,875,826	-\$19,718,381	
R3	-\$1,882,056	\$3,366,927	
	-\$30,456,715	-\$18,314,355	
Great Oaks Water Company	Purchased Power BA	-\$148,332	-\$225,914
Liberty Utilities (Park Water Company)	Group Pension Expense BA	\$1,706,828	\$1,900,516
	CARW Revenue Reallocation BA	\$809,072	\$1,104,399
	2017 WRAM/MCBA	-\$3,497,275	-\$3,529,743
	2016 WRAM/MCBA	-\$3,237,755	-\$3,267,765

Utility Name	Balancing Account Name	Balance as of June 30, 2018	Balance as of December 31, 2018
San Gabriel Valley Water Company	LA Water Cost	-\$731,665	-\$777,209
	LA Power Cost	\$769,827	\$246,850
	LA WRAM	-\$1,256,691	-\$1,459,060
	LA CARW	-\$2,091,242	\$350,695
	LA Cons. Prog.	\$260,876	\$297,861
	LA PABBA	\$466,183	-\$545,971
	LA Drought Rev./Schg.	NA	-\$3,347,489
	FWC Water Cost	NA	-\$8,628,327
	FWC Power Cost	\$398,443	\$645,348
	FWC WRAM	-\$1,673,746	-\$487,113
	FWC CARW	-\$1,297,454	-\$1,133,188
	FWC Cons. Prog.	-\$60,504	\$4,374
	FWC PABBA	\$4,157,004	-\$2,823,604
	FWC Plant F23	NA	-\$238,179
FWC Drought Rev./Schg.	NA	-\$3,402,780	
San Jose Water Company	SRF Loan I Surcharge	-\$713,959	-\$659,800
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.		
Alisal Water Company	Utility does not have a balancing account that meets this criterion		
Bakman Water Company	Purchased Power BA	\$227,518	\$309,206
	Purchased Water BA	\$126,689	\$155,648
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.		
Del Oro Water Company	Delayed due to the Camp Fire incident.		
Fruitridge Vista Water Company	Utility does not have a balancing account that meets this criterion.		

**Table 3.** 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, 2018
Liberty Utilities ( <b>Apple Valley Ranchos</b> )	2014 WRAM/MCBA	-\$323,664
	2016 WRAM/MCBA	-\$252,141
	2018 WRAM/MCBA	\$487,072
	Employee and Retiree Healthcare BA	\$459,051
	Pension Expense BA	\$1,187,116
	CARW Revenue Reallocation BA	-\$1,215,708
California American Water Company	Monterey-WRAM/MCBA	-\$50,842,684
California Water Service Company	WRAM/MCBA	-\$65,823,174
	Health Cost BA - 2015 GRC (HCBA3)	\$3,790,113
	District-Specific BAs	-\$6,876,221
Golden State Water Company	WRAM/MCBA	-\$41,442,745
	Aerojet Water Litigation Memorandum Account	-\$14,302,164
	2013 Interim Rate Memorandum Account	-\$13,297,774
	2016 Interim Rate True-up Memorandum Account	-\$9,937,123
	California Alternative Rates for Water California Alternative Rates for Water	-\$9,481,392
Great Oaks Water Company	Groundwater Charges Other Than Agricultural Irrigation	\$1,096,382
Liberty Utilities ( <b>Park Water Company</b> )	Group Pension Expense BA	\$1,900,516
	CARW Revenue Reallocation BA	\$1,104,399
	2017 WRAM/MCBA	-\$3,529,743
	2016 WRAM/MCBA	-\$3,267,765
San Gabriel Valley Water Company	FWC Water Cost Balancing Account	-\$11,289,628
	FWC Drought Revenue/Surcharge Balancing Account	-\$3,835,366
	LA Drought Revenue/Surcharge Balancing Account	-\$3,788,288
San Jose Water Company	Balancing Account Pending (2017)	-\$2,949,659
	Balancing Account-Pending (2016)	-\$2,593,405
	Balancing Account-Pending (2014)	\$2,573,845
	Pump Tax 2016	\$1,311,249

Utility Name	Balancing Account Name	Balance as of December 31, 2018
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Utility does not have a balancing account that meets this criterion.	
Bakman Water Company	Purchased Power BA	\$309,206
East Pasadena Water Company	Pumping Assessment Costs	-\$225,608
Del Oro Water Company	Delayed due to the Camp Fire incident.	
Fruitridge Water Company	Purchased Power BA	\$67,292



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

Utility Name	Balancing Account Name	Balance as of December 31, 2018
Liberty Utilities (Apple Valley Ranchos)	2018 WRAM/MCBA	\$487,072
	Incremental Cost BA	-\$81,842
	CARW Revenue Reallocation BA	-\$1,215,708
	Employee and Retiree Healthcare BA	\$459,051
	Pension Expense BA	\$1,187,116
	Incremental Cost BA	-\$57,074
California American Water Company	San Diego-OPEB	\$99,910
	Monterey-OPEB	\$412,201
	Monterey WW-OPEB	\$46,004
	LA-OPEB	\$174,809
	Ventura-OPEB	\$74,028
	Sacramento-OPEB	\$195,955
	Larkfield-OPEB	\$15,026
	San Diego-Pension	\$127,688
	Monterey-Pension	\$376,680
	LA-Pension	\$146,612
	Ventura-Pension	\$78,685
	Sacramento-Pension	\$169,780
	Larkfield-Pension	\$38,639
	Monterey-SCD Project	\$101,999
	Monterey-Coastal Water Project	\$151,347
	LA-Conservation	-\$162,865
	Monterey-Conservation	-\$463,337
	Sacramento-Conservation	-\$158,843
San Diego-Conservation	-\$156,281	
Ventura-Conservation	-\$162,838	

Utility Name	Balancing Account Name	Balance as of December 31, 2018
California American Water Company	San Diego-WRAM/MCBA	-\$3,156,292
	Monterey-Sand City Desalinization Plant	-\$1,836,617
	Monterey WW-Purchased Power	-\$177,372
	Monterey Seaside Basin Adjudication	-\$164,774
	Ventura-Consolidated Expense	-\$46,744
	Monterey-Consolidated Expense	-\$1,836,617
	Monterey WW – Consolidated Expense	\$72,322
	Toro-Consolidated Expense	-\$16,002
	LA-Consolidated Expense	-\$162,455
	Ventura-Consolidated Expense	-\$46,744
	Sacramento-Consolidated Expense	-\$571,855
	Larkfield-Consolidated Expense	-\$62,897
	Ventura-LIRA	\$318,022
	Larkfield-LIRA	-\$32,724
Monterey-LIRA	-\$94,788	
California Water Service	Conservation 2015 GRC (CEBA 3)	\$4,526,556
	Pension 2015 GRC (PCBA 3)	-\$11,638,716
	Health Cost BA - 2015 GRC (HCBA3)	\$3,790,113
	RSF Balancing Account	-\$38,881
	District-Specific BAs	-\$6,876,221
	Interim Rates (old GRCs) Balancing Accounts	-\$129,638
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$183,120
	Pension and Benefits Balancing Account	\$2,042,490
	California Alternative Rates for Water	-\$2,365,476

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2018</b>
Golden State Water Company	Clearlake Supply Cost Balancing Account	\$36,946
	WRAM/MCBA	-\$18,314,355
		-\$295,304
		-\$284,337
		-\$676,415
		-\$865,308
		\$158,464
	\$3,366,927	
Great Oaks Water Company	Pension Expense Balancing Account	\$369,959
Liberty Utilities (Park Water Company)	2018 WRAM/MCBA	-\$1,138,960
	Recycled Water-Incremental Cost BA	-\$985
	CARW Revenue Reallocation BA	\$1,607,153
	One-Way Conservation BA	\$334,574
	Group Pension Expense BA	\$2,527,425
	Consolidated Expense Balancing Account (CEBA)	-\$19,092
San Gabriel Valley Water Company	LA Power Cost Balancing Account	\$246,850
	LA California Alternative Rates for Water Balancing Account	\$350,695
	LA Conservation Programs (One-way) Balancing Account	\$297,861
	FWC Water Cost Balancing Account	-\$8,628,327
	Conservation Programs (One-way) Balancing Account	\$4,374
	Plant F23 Project Balancing Account	-\$238,179

Utility Name	Balancing Account Name	Balance as of December 31, 2018
San Jose Water	Purchased Power	-\$953,527
	Purchased Water 2016	-\$673,032
	Pump Tax 2016	\$1,311,249
	Purchased Water 2017	-\$392,387
	Pump Tax 2017	\$755,101
	Purchased Water Recycled 2016	-\$209,283
	Purchased Water Recycled 2017	\$524
	WRAP Program	\$875,820
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Utility does not have a balancing account that meets this criterion.	
Bakman Water Company	Purchased Water BA	\$155,647
East Pasadena Water Company	Pumping Assessment Costs	-\$225,608
Del Oro Water Company	Delayed due to the Camp Fire incident.	
Fruitridge Vista Water Company	Utility does not have a balancing account that meets this criterion.	

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

Utility Name	Balancing Account Name and Balance
Liberty Utilities (Apple Valley Ranchos)	All accounts are being either reviewed in its most recent general rate case (A.18.01.002) 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.18-12-021) or in advice letter filings within the previous three years.  (A) The 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 (A.17-07-010) or in advice letter filings within the previous three years.
Great Oaks Water Company	All accounts were reviewed in the 2018 GRC.
Liberty Utilities (Park Water Company)	All accounts are being either reviewed in its most recent general rate case (A.18-01-003) or were reviewed in advice letter filings within the previous three years.
San Gabriel Valley Water Company	All of San Gabriel’s balancing accounts were either reviewed in its most recent general rate case (A.16-01-002) or in advice letter filings within the previous three years.
San Jose Water Company	All of San Jose Water Company’s balancing accounts were reviewed in its most recent general rate case (A.18-01-004/D.18-11-025).
Suburban Water Systems	Response: Suburban currently has a pending GRC decision which includes amortization of reserve accounts for period July 2015 through June 2017.
Alisal Water Company	Utility does not have a balancing account that meets this criterion. In 2018, the CPUC's UFACB audited Alisal Water Corporation and reviewed all of its accounts including balancing accounts.
Bakman Water Company	Utility stated in the report that in 2017, the PUC Audited Financials and were issued on 01/22/2019
East Pasadena Water Company	Utility stated in the report, that Advice Letter 94 and Resolution W-5155 reviewed all balancing accounts.
Del Oro Water Company	Delayed due to the Camp Fire incident
Fruitridge Vista	Purchased Power balancing account was last reviewed in April 2015. The overcollected balance as of December 31, 2018 on an amount of \$67,292 is about 2% of the total revenue requirement.

**Attachment A. Balancing Accounts Names**

Aerojet Water Litigation Memorandum Account  
American Recovery and Reinvestment Act of 2009  
Amortization of Undercollection of 2013 GRC Interim Rates Memorandum Account  
Balancing and Memorandum Accounts  
Balancing Account-Pending (2014)  
Balancing Account-Pending (2015)  
Balancing Account-Pending (2016)  
Balancing Account-Pending (2017)  
Balancing Account-Pending (2018)  
Bay Point (HSWTP) hill street water treatment facility  
Bay Point Water Quality Memorandum Account  
California Alternative Rates for Water (CARW)  
California Department of Public Health User Fees Balancing Account  
Carmel River Mitigation Program Balancing Account  
CARW Revenue Reallocation BA  
City of Torrance Balancing Account  
Coastal Water Project  
Conservation Program  
Conservation  
Conservation Balancing Account-Larkfield  
Conservation Balancing Account-LA  
Conservation Balancing Account-Monterey  
Conservation Balancing Account-Sacramento  
Conservation Balancing Account-San Diego  
Conservation-Ventura  
Conservation 2015 GRC (CEBA 3)  
Conservation Balancing Account  
Conservation Programs (One-way) Balancing Account  
Consolidated Expense  
Contract Labor Balancing Account  
Consolidated Expense Balancing Account - Coronado  
Consolidated Expense Balancing Account-San Diego  
Consolidated Expense Balancing Account-Monterey  
Consolidated Expense Balancing Account-Monterey WW  
Consolidated Expense Balancing Account-Toro  
Consolidated Expense Balancing Account-LA  
Consolidated Expense Balancing Account-Ventura  
Consolidated Expense Balancing Account-Sacramento  
Consolidated Expense Balancing Account-Larkfield  
District-Specific BAs  
Drought Revenue/Surcharge  
Drought Revenue/Surcharge Balancing Account

Employee and Retiree Healthcare BA  
 Folsom Refund Residual  
 Garrapata SDWSRF Loan Repayment Balancing Accounts  
 General Office Maintenance Memorandum Account  
 GRC Balancing Account (GRCMA)  
 Groundwater Charges Other Than Agricultural Irrigation  
 Groundwater Charges Agricultural Irrigation  
 Group Pension Expense BA  
 Health Cost BA - 2015 GRC (HCBA3)  
 Incremental Cost BA  
 Interim Rate Memorandum Account  
 Interim Rate True-up Memorandum Account  
 Interim Rates (old GRCs) Balancing Accounts  
 Los Angeles-Distribution System Improvement Charge (DSIC) Surcharge Balancing Account  
 Los Osos 2013 Phase-in Balancing Account  
 Los Osos Groundwater Adjudication Memorandum Account  
 Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - (San Diego)  
 Low Income Customer Assistance Program Surcharge Balancing Account  
 LIRA Balancing Account  
     LIRA-San Diego  
     LIRA-Ventura  
     LIRA-Larkfield  
     LIRA-Sacramento  
     LIRA-Monterey  
     LIRA-LA  
 Monterey Peninsula Water Management District Conservation Balancing Account  
 Monterey WW Purchased Power Balancing Account  
 Monterey San Clemente Dam Project Balancing Account  
 Monterey Coastal Water Project-Balancing Account  
 Monterey Seaside Basin Adjudication Balancing Account  
 Old Monterey Style WRAM Balancing Account  
 Other-Post-Employment Benefits Balancing Account (OPEBBA)  
     OPEBBA-San Diego  
     OPEBBA-Monterey  
     OPEBBA-Monterey WW  
     OPEBBA-Toro  
     OPEBBA-LA  
     OPEBBA-Ventura  
     OPEBBA-Sacramento  
     OPEBBA-Larkfield  
 One-Way Conservation BA  
 PABBA  
 Oracle Technical Support Costs Memorandum Account  
 Orange County Annexation Memorandum Account

Outside Services Memorandum Account  
Payroll Balancing Account  
Pension  
Pension Balancing Account -Monterey  
Pension Balancing Account-San Diego  
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  
Pension 2015 GRC (PCBA 3)  
Pension and Benefits Balancing Account  
Pension Balancing Account – (District)  
Pension Expense Balancing Account  
Plant F23 Project Balancing Account  
Power Cost  
Power Cost Balancing Account  
Pump Tax Balancing Account  
    Pump Tax 2016  
Pump Tax 2018  
Pumping Assessment Costs  
Purchased Power Balancing Account  
Purchased Water Balancing Account  
Purchased Water 2016  
Purchased Water 2017  
Purchased Water 2018  
Purchased Water Non-Contract 2018  
Purchased Water Balancing Account  
Purchased Water Non-Contract 2018  
Purchased Water Recycled 2016  
Purchased Water Recycled 2017  
Purchased Water Recycled 2018  
Randall-Bold Balancing Account  
Recycled Water-Incremental Cost BA  
Region 2 Interim Rate Memorandum Account  
Region 3 Interim Rate Memorandum Account  
Region 3 Rate Base Surcharge  
RSF Balancing Account  
Sacramento Purchased Water and Power Balancing Account  
San Clemente Dam Project Balancing Account  
San Jose Hills Service Area-Purchased Power, Purchased Water and Pumped Water  
Sand City Desalinization Plant  
Santa Maria Stipulation Memorandum Account



Santa Maria Water Rights No. 1  
SCD Project  
Seaside Basin Adjudication  
Settlement Agreement Balancing Account  
SRF Loan I Surcharge  
SRF Loan II Surcharge  
Supply Costs Balancing Account  
Temporary Interest Rate Memorandum Account  
Water Conservation Memorandum Account  
Water Cost  
Water Cost Balancing Account  
Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA)  
Water Quality Balancing Account  
Well Study Balancing Account  
Whittier/La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water  
WRAM  
    Los Angeles WRAM/MCBA  
    San Diego WRAM/MCBA  
    Sacramento WRAM/MCBA  
    Larkfield WRAM/MCBA  
    Monterey WRAM/MCBA  
    Monterey-Ambler WRAM/MCBA  
    Monterey-Toro WRAM/MCBA  
    Ventura-WRAM/MCBA  
  
WRAM/MCBA  
WRAP Program  
WW-OPEB  
WW-Purchased Power  
WW-Purchased Power  
2015 Recovery of Low Income Customer Assistance Memorandum Account Balance  
2011 GRC Balancing Account