

# Report of Summary of Balancing Accounts

For

## Class A and B Water Investor-Owned Utilities

### For the Six-Month Period Ending December 31, 2019

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, 2019** (due by February 15,2020). 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. Appendix 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 56 accounts from 161 accounts on June 30, 2019 to 105 accounts on December 31, 2019 (see Table 1).

The total net change in the number of balancing accounts for Class B Water IOUs decreased by one account from 29 accounts on June 30, 2019 to 28 accounts on December 31, 2019, see Table 1. The reason is Fruitridge Vista Water Company was acquired by California American Water Company. In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 were included by all the Class A and Bs water utilities:

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

The utility responses to the reporting requirements are listed in tables numbers two thru five 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 as Attachment A.

**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, 2019</b>	<b>Total No. of accounts as of December 31, 2019</b>	<b>Comments</b>	
<b>Class A</b>	1	Liberty Utilities (Apple Valley Ranchos)	11	11	No change
	2	California American Water Company	66	17	Minus 49: Seven accounts were merged from all districts into one account per its category and name
	3	California Water Service Company	9	9	No change
	4	Golden State Water Company	20	19	Minus one account, which is fully amortized
	5	Great Oaks Water Company	8	8	No change
	6	Liberty Utilities (Park Water Company)	10	10	No change
	7	San Gabriel Valley Water Company	16	16	No change
	8	San Jose Water Company	19	13	Minus 4
	9	Suburban Water Systems	2	2	No change
<b>Total Class A Balancing Accounts</b>		<b>161</b>	<b>105</b>	<b>Minus 56</b>	
<b>Class B</b>	1	Alisal Water Company	4	4	No Change
	2	Bakman Water Company	4	4	No change
	3	East Pasadena Water Company	4	4	No change
	4	Del Oro Water Company	16	16	No change
	5	Fruitridge Vista Water Company	1	NA	Fruitridge Vista was acquired by California American
<b>Total Class B Balancing Accounts</b>		<b>29</b>	<b>28</b>	<b>Minus 1</b>	

**California American Water Company**, the report now shows a total of 17 accounts. Sixty-four sub-accounts accounts that were listed in the June 30, 2019 report were merged into seven accounts. This is because Cal Am maintains separate sub-accounts at the district level and the sum of each district sub-account Balancing Accounts report as of December 30, 2019. The names of the accounts and the sub-accounts or district are listed below:

- **OPEB Balancing Account All Districts (8)**, (San Diego, Monterey, Monterey WW, Toro, LA, Ventura, Sacramento, and Larkfield)
- **Pension Balancing Account (8)** (San Diego, Monterey, Monterey WW, Toro, LA, Ventura, Sacramento, and Larkfield)
- **Conservation Balancing Account (8)** (Monterey Main, Monterey Satellite, San Diego, Monterey WW, LA, Ventura, Sacramento, and Larkfield)
- **WRAM/MCBA All Districts (8)** (San Diego, LA, Ventura, Larkfield, Monterey, Monterey-Ambler, Monterey-Toro, and Sacramento)
- **Consolidated Expense Balancing Account-All Districts (8)** (San Diego, Monterey Main, Monterey Central, Monterey WW, LA, Ventura, Sacramento, and Larkfield)
- **Low-Income Ratepayer Assistance (LIRA) Program Balancing Account-All Districts (8)** (San Diego, Ventura, Sacramento, Larkfield, Monterey Main, Monterey Central, Monterey WW, and LA)
- **Group Insurance All Districts (8)** (San Diego, Monterey, Monterey WW, Toro, LA, Ventura, Sacramento, and Larkfield)

**Golden State Water Company** had minus one balancing account that has been amortized, the Arden Supply Costs Balancing Account (Audited in AL 1741) and is no longer listed in this report. In AL 1741, under Special Condition 13 in the General Metered Service schedule the Commission authorized a one-time sur-credit to the customer's bill beginning on the effective date, March 30, 2018. The sur-credit was to refund the over-collection in the WRAM & MCBA Balancing Account. The Arden Supply Costs Balancing Account has been removed from the Tariff preliminary statements of Golden State Water Company.

**Great Oaks Water Company** submitted a corrected report for the June 30, 2019 with corrected balances.

**San Jose Water Company**: San Jose has four accounts that were listed in the June 30, 2019 report but are not listed in the December 31, 2019 report, these are, 1) Balancing Account Pending (2014), 2) Balancing Account Pending (2015), 3) Balancing Account Pending (2016), and 4) Amortization of under collection of various Balancing Accounts GRC 2016

**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>2</sup>**

Utility Name	Balancing Account Name	Balance as of June 30, 2019	Balance as of December 31, 2019
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$471,161 <sup>3</sup>	-\$203,697
California American Water Company	OPEB-All Districts	\$1,643,580	\$2,192,642
	Pension-All Districts	\$1,819,344	\$2,024,210
	Conservation-All Districts	-\$498,916	\$1,317,845
	Purchased Power-Monterey WW	-\$178,970	-\$203,811
	Seaside Groundwater Basin-Monterey	\$1,197,079	\$390,621
	CEBA-All Districts	-\$8,336,117	-\$8,250,156
	SDWSF Loan Repayment-Garrapata	-\$16,968	-\$17,570
	LIRA-All Districts	\$601,524	\$1,162,629
	Group Insurance-All Districts	-\$977,014	-\$1,364,765
California Water Service Company <sup>4</sup>	WRAM/MCBA	\$61,323,161	\$62,585,905
	Conservation 2015 GRC (CEBA 3)	-\$6,594,246	-\$2,737,480
	Pension 2015 GRC (PCBA 3)	\$18,211,495	\$21,464,901
Golden State Water Company	Arden Cordova-American Recovery and Reinvestment Act of 2009	-\$114,410	-\$49,998
	All districts-Well Study Balancing Account	\$24,576	0
	All districts-Pension and Benefits Balancing Account	\$1,747,289	\$1,490,640

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

<sup>3</sup> The negative sign represents a net under collection and the positive sign represents a net over collection in all figures, except for California Water Service Company.

<sup>4</sup> California Water Service Company uses negative sign as net over collection and positive sign as net under collection.

Utility Name	Balancing Account Name	Balance as of June 30, 2019	Balance as of December 31, 2019	
Golden State Water Company	All districts-California Alternative Rates for Water	-\$1,380,378	\$682,689	
	Santa Maria Water Rights No. 1	-\$97,817	-\$42,798	
	Randall-Bold Balancing Account	-\$1,792,002	-\$1,511,471	
	WRAM/MCBA	-\$30,675,902	-\$23,301,590	
	Los Osos 2013 Phase-in Balancing Accounts	-\$56,528	-\$34,031	
	2011 GRC Balancing Account	-\$694	0	
	Region 3 Rate Base Surcharge	\$19,615	0	
	Folsom Refund Residual	\$1,219	0	
	Bay Point Hill Street Water Treatment Facility	-\$349,948	-\$261,967	
	Clearlake Supply Cost Balancing Account	\$36,746	-\$29,820	
	Settlement Agreement Balancing Account			
	R1-Arden	-\$2,781	-\$2,734	
	R1-Bay Point	-\$2,040	-\$2,066	
	R1-Clearlake-exclude supply cost	-1,145	-\$1,159	
	R1-Los Osos	-\$60	-\$61	
	R1-Santa Maria	-\$832	-\$856	
	R1-Simi Valley	\$3,768	\$3,814	
	Region 2	-\$229	-\$232	
Region 3	\$15,286	\$15,477		
Great Oaks Water Company	Purchased Power BA	-\$294,965 <sup>5</sup>	-\$328,797	
Liberty Utilities (Park Water Company)	2018 WRAM/MCBA	-\$1,280,860	-\$1,296,743	
San Jose Water Company	SRF Loan I Surcharge	-\$544,346	-\$603,256	
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.			

<sup>5</sup> Great Oaks submitted a corrected report for the June 30, 2019 report.

Utility Name	Balancing Account Name	Balance as of June 30, 2019	Balance as of December 31, 2019
San Gabriel Valley Water Company	LA Power Cost	\$73,867	-\$243,462
	LA WRAM	-\$1,617,444	-\$1,681,186
	LA CARW	\$195,383	\$251,272
	LA Cons. Prog.	\$322,654	\$24,837
	LA Drought Revenue/S.	-\$2,388,465	-\$1,405,373
	FWC Water Cost	-\$7,732,266	-\$6,429,635
	FWC Power Cost	-\$973,726	\$1,172,422
	FWC WRAM	-\$654,065	-\$779,403
	FWC Cons. Prog.	\$100,286	\$253,706
	FWC Drought Rev./Schg.	-\$2,515,050	-\$1,469,071
Alisal Water Company	Purchased Power BA	-\$11,201	-\$2,010,776
Bakman Water Company	Purchased Power	\$315,017	\$405,206
	Purchased Water	\$174,053	\$203,960
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.		
Del Oro Water Company	Lime Saddle Power and Water	\$196,266	\$214,357
	Paradise Pines Power and Water	\$357,539	\$312,591
	California Pines Drought	-\$12,154	-\$12,154
	Paradise Pines Drought	-\$1,190,701	-\$1,190,701
	River Island Drought	-\$48,393	-\$48,393
	Metropolitan Drought	-\$6,056	-\$6,056
	Paradise Pines Lost Revenue	-\$643,343	-\$595,137
	Lime Saddle Lost Revenue	-\$85,067	-\$77,745
	Magalia Lost Revenue	-\$73,414	-\$70,581
	Buzztail Lost Revenue	-\$9,067	-\$9,422

**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 December 31, 2019
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$203,697
	Incremental Cost BA	-\$83,639
	CARW Revenue Reallocation BA	-\$1,378,024
	Employee and Retiree Healthcare BA	\$604,812
	Pension Expense BA	\$1,724,099
	One-Way Conservation BA	-\$8,756
	Irrigation-Incremental Cost BA	-\$66,342
California American Water Company	San Clemente Dam Project-Monterey District	-\$83,186,388
	WRAM/MCBA - All District	-\$70,210,439
	OPEB Balancing Account - All Districts	\$2,190,754
	Pension Balancing Account - All Districts	\$1,958,840
California Water Service Company	WRAM/MCBA	\$62,585,905
	Pension 2015 GRC (PCBA 3)	\$21,464,901
	District Specific BAs	\$6,875,472
Golden State Water Company	Well Study Balancing Account	-\$356,633
	Santa Maria Water Rights No. 2	-\$1,771,698
	Randall-Bold BA	-\$1,722,338
	WRAM/MCBA	-\$27,536,045
Great Oaks Water Company	Groundwater Charges Other Than Agricultural Irrigation	\$1,755,925
Liberty Utilities (Park Water Company)	2019 WRAM/MCBA	-\$641,556
	Recycled Water-Incremental Cost BA	-\$1,007
	CARW Revenue Reallocation BA	\$2,836,649
	One-Way Conservation BA	\$334,574
	Group Pension Expense BA	\$3,671,968
	Consolidated Expense BA	-\$19,511
San Gabriel Valley Water Company	Fontana Water Company-Water Cost BA	-\$11,289,628
	Fontana Water Company-Drought Revenue/Surcharge BA	-\$3,586,304
	Los Angeles-Drought Revenue/Surcharge BA	-\$3,532,149
	Fontana Water Company-PABBA	-\$2,823,604

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2019</b>
San Jose Water Company	Balancing Account Pending (2017)	<b>-\$3,014,305</b>
Suburban Water Systems	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water	\$1,428,453
Alisal Water Company	Purchased Power BA	<b>-\$2,010,776</b>
Bakman Water Company	Purchased Power BA	\$405,206
East Pasadena Water Company	Pumping Assessment Costs	<b>-\$250,825</b>
Del Oro Water Company	River Island Drought	<b>-\$48,393</b>
	Metropolitan Drought	<b>-\$6,056</b>
	Paradise Pines Lost Revenue	<b>-\$595,137</b>
	Lime Saddle Lost Revenue	<b>-\$77,745</b>
	Magalia Lost Revenue	<b>-\$70,581</b>
	Buzztail Lost Revenue	<b>-\$9,422</b>

**Table 4.** Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time.

Utility Name	Balancing Account Name	Balance as of December 31, 2019
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$203,697
	Incremental Cost BA	\$83,639
	CARW Revenue Reallocation BA	-\$1,378,024
	Employee and Retiree Healthcare BA	\$604,812
	Pension Expense BA	\$1,724,099
	One-Way Conservation BA	-\$8,756
	Incremental Cost BA	-\$66,342
California American Water Company		
	OPEB-All Districts	\$2,192,642
	Conservation-All Districts	\$1,317,845
	WRAM/MCBA-All Districts	-\$70,210,439
	San City Desalinization Plant-Monterey District	-\$445,128
	Seaside Groundwater Basin-Monterey District	\$390,621
	Seaside Basin Adjudication-Monterey District	-\$9,862
	LIRA-All Districts	\$1,162,629
	Group Insurance-All Districts	-\$1,364,765
California Water Service Company	LIRA Balancing Account	\$597,205
	RSF Balancing Account	\$189,607

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2019</b>
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$49,998
	California Alternative Rates for Water	-\$682,689
	WRAM/MCBA	-\$23,301,590
	Los Osos 2013 Phase-in BA	-\$34,031
	Bay Point Hill Street Water Treatment Plant	-\$261,967
	Clearlake Supply Cost BA	\$29,820
Great Oaks Water Company	Pension Expense Balancing Account	\$359,939
Liberty Utilities (Park Water Company)	CARW Revenue Reallocation BA	\$2,836,649
San Gabriel Valley Water Company	LA Power Cost Balancing Account	-\$243,462
	LA California Alternative Rates for Water Balancing Account	\$251,272
	LA Conservation Program	\$24,837
	LA Drought Revenue/Surcharge BA	-\$1,405,373
	FWC Power Cost BA	\$1,172,422
	FWC Conservation Programs (One-way) Balancing Account	\$253,706
	FWC Plant F23 Project Balancing Account	0
	FWC Drought Lost Revenue/Surcharge Revenue Balancing Account	-\$1,469,071

Utility Name	Balancing Account Name	Balance as of December 31, 2019
San Jose Water	Utility does not have a balancing account that meets this criterion.	
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Water Conservation Expense One Way	-\$3,904
Bakman Water Company	Purchased Power BA	\$405,206
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.	
Del Oro Water Company	River Island Power and Water	-\$55,945

**Table 5. 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 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.	
California Water Service Company	All active accounts have been reviewed within the past 3 years.	
Golden State Water Company	General Rate-making Area Balancing Account	\$441,843
	Conservation Expenses One-Way BA	0
Great Oaks Water Company	All accounts were reviewed in the year 2018 GRC or thru Advice Letters in the year 2020.	
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.19-01-001) or in advice letter filings within the previous three years.	
San Jose Water Company	All of San Jose Water Company’s balancing accounts were reviewed in its most recent general rate case (A.18-01-004) or D.18-11-025	
Suburban Water Systems	Suburban reports the following two balancing accounts in the table below. Suburban states these amounts are an estimate reserve account balance in the San Jose Hills Service Area and Whittier/La Mirada Service Area for the period July thru December of 2019.	
	San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water
	\$1,220,976	\$1,428,453
Alisal Water Company	In 2018, the CPUC’s UFACB audited Alisal Water Corporation and reviewed all of its accounts including balancing accounts.	
Bakman Water Company	The CPUC audited all of Bakman Water Company’s financials in 2017.	
East Pasadena Water Company	Utility stated in the report, that Advice Letter 99 and Resolution W-5189 reviewed all balancing accounts.	
Del Oro Water Company	All balancing accounts will be reviewed in 2019 with new GRC’s as ordered in W-5198. New accounts that were added for Lost Revenue due to the Camp Fire were reviewed in resolution W-5198/Advice Letter 511A.	

**Table 6. 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	Office Remodel BA
	8	Employee and Retiree Healthcare BA
	9	Pension Expense BA
	10	One-Way Conservation BA
	11	Incremental Cost BA
	Zero balances	2012 & Prior WRAM/MCBA
		2013 WRAM/MCBA
		2014 WRAM/MCBA
		2015 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	Old Monterey Style WRAM Balancing Account
	4	Monterey San Clemente Dam Project Balancing Account
	5	Monterey One-Way Leak Adjustment Balancing Account
	6	Monterey Coastal Water Project - Balancing Account
	7	Monterey Peninsula Water Management District Conservation 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
	8	San Diego Conservation Balancing Account
		Ventura Conservation Balancing Account

California American Water Company	9	San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA
		Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA
		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	10	Sand City Desalinization Plant Purchased Water Balancing Account
	11	Monterey WW Purchased Power Balancing Account
	12	Monterey Seaside Groundwater Basin Balancing Account
	13	Monterey Seaside Basin Adjudication Balancing Account
	14	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
	15	Garrapata SDWSRF Loan Repayment Balancing Accounts
	16	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - San Diego
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Larkfield
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Main
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Central
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey WW
		Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Los Angeles
		17
	Group Insurance – Monterey	
	Group Insurance – Monterey WW	
	Group Insurance – Toro	
	Group Insurance – LA	
	Group Insurance – Ventura	
	Group Insurance – Sacramento	
	Group Insurance – Larkfield	

California Water Service Company	1	WRAM/MCBA	
	2	Lucerne BA	
	3	Conservation 2015 GRC (CEBA 3)	
	4	Pension 2015 GRC (PCBA 3)	
	5	Health Cost BA – 2015 GRC (HCBA3)	
	6	LIRA Balancing Account	
	7	RSF Balancing Account	
	8	District-Specific Bas	
	9	Interim Rates (old GRCs) Balancing Accounts	
	Zero balance	Conservation (Old Balancing Accounts)	
		TIRBA	
		Conservation 2009 GRC (CEBA 1)	
		Conservation 2012 GRC (CEBA 2)	
		Pension 2009 GRC (PCBA 1)	
		Pension 2012 GRC (PCBA 2)	
		Health Cost BA – 2012 GRC (HCBA2)	
		Sales Reconciliation Mechanism BA	
ICBAs			
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009	
	2	Well Study Balancing Account	
	3	Pension and Benefits Balancing Account	
	4	California Alternative Rates for Water	
	5	Santa Maria Water Rights No. 1	
	6	Santa Maria Water Rights No. 2	
	7	Randall-Bold Balancing Account	
	8	City of Torrance Balancing Account	
	9	WRAM/MCBA 1/	
	10	Los Osos 2013 Phase-in Balancing Account	
	11	Region 3 Rate Base Surcharge	
	12	Folsom Refund Residual	
	13	Bay Point (HSWTP) hill street water treatment facility	
	14	Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019") previously 2016	
	15	General Ratemaking Area Balancing Account ("GRABA")	
	16	Clearlake Supply Cost Balancing Account	
	17	Settlement Agreement Balancing Account	
	18	Rule 14.1 Premium Charges Refund	
	19	2011 GRC Balancing Account (GRCMA)	

Great Oaks Water Company	1	Purchased Power BA
	2	Groundwater Charges Other Than Agricultural Irrigation
	3	Groundwater Charges, Agricultural Irrigation
	4	2015 Recovery of Low Income Customer Assistance Memorandum
	5	Low Income Customer Assistance Program Surcharge Balancing Account
	6	Pension Expense Balancing Account
	7	Recovery of Multiple Memorandum and Balancing Accounts
	8	Monterey-Style WRAM Account
Liberty Utilities (Park Water Company)	1	2014 WRAM/MCBA
	2	2015 WRAM/MCBA
	3	2016 WRAM/MCBA
	4	2017 WRAM/MCBA
	5	2018 WRAM/MCBA
	6	2019 WRAM/MCBA
	7	Recycled Water-Incremental Cost BA
	8	CARW Revenue Reallocation BA
	9	One-Way Conservation BA
	10	Consolidated Expense Balancing Account (CEBA)
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	LA-Drought Lost Revenue/Surcharge Revenue Balancing Account
	8	FWC-Water Cost
	9	FWC-Power Cost
	10	FWC-Water Revenue Adjustment Mechanism (WRAM)
	11	FWC-California Alternative Rates for Water (WRAM)
	12	FWC-Conservation Program
	13	FWC-Previously Authorized Balances Balancing Account (PABBA)
	14	Plant F23 Projects
	15	Mains Projects
	16	FWC-Drought Lost Revenue/Surcharge Revenue Balancing Account
San Jose Water Company	1	Balancing Account-Pending (2017)
	2	Balancing Account-Pending (2018)
	3	Purchased Power
	4	Purchased Water 2019
	5	Pump Tax 2019
	6	Purchased Water Non-Contract 2019
	7	Purchased Water Recycled 2019

San Jose Water Company	8	WRAP Program
	9	SRF Loan I Surcharge
	10	SRF Loan II Surcharge
	11	Pension
	12	Memo/Balancing Account Recovery Remaining Balances
	13	Amortization of under collection of various Balancing Accounts GRC 2016
		Amortization of under collection of various Memorandum Accounts GRC 2018
		Amortization of under collection of 2013 GRC Interim Rates Memorandum Account
		Balancing Account-Pending (2014)
		Balancing Account-Pending (2015)
	Balancing Account-Pending (2016)	
Suburban Water Systems	1	San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water
	2	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water
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
East Pasadena Water Company	1	Purchased Power
	2	Purchased Water
	3	Pumping Assessment Costs
	4	Tariffed (Approved for Collection)
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

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