

# Report of Summary of Balancing Accounts

For

## Class A and B Water Investor-Owned Utilities

### For the Six-Month Period Ending December 31, 2020

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts<sup>1</sup> for the Class A and B Water Investor Owned Utilities (IOU) submitted as of **December 31, 2020** (due by February 16<sup>th</sup>). Pursuant to Public Utilities Code §792.5 (c), the Commission is to maintain an inventory of all Class A and B large Water IOUs' balancing accounts. Appendix A shows the names of all the balancing accounts listed by name for the class A and B utilities.

#### Summary

The total number of balancing accounts for Class A Water IOUs is 103, an increase of 7 balancing accounts from the June 30, 2020 report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 28, unchanged from the June 30, 2020 report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 were included by all the Class A and Bs water utilities:

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

The utility responses to the reporting requirements are listed in tables numbers two thru five of this report. Positive dollar amounts indicate over collected balances and negative dollar amounts in red text indicate under collected balances. Consequently, as indicated below, respective customers owe California Water Service Company, California -American Water Company and Golden State Water Company significant 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.

		Utility Name	Total No. of accounts as of June 30, 2020	Total No. of accounts as of December 31, 2020	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	11	12	One new account, listed on the next page.
	2	California American Water Company	15	20	Five New accounts, listed on the next page.
	3	California Water Service Company	10	12	Two new accounts, listed on the next page.
	4	Golden State Water Company	12	8	Four accounts were closed listed on the next page.
	5	Great Oaks Water Company	8	10	Four New and 2 were closed listed on the next page.
	6	Liberty Utilities (Park Water Company)	9	9	
	7	San Gabriel Valley Water Company	15	14	One account was closed listed on the next page.
	8	San Jose Water Company	14	15	One new account, listed on the next page.
	9	Suburban Water Systems	2	3	One new account, listed on the next page.
<b>Total Class A Balancing Accounts</b>			<b>96</b>	<b>103</b>	
Class B	1	Alisal Water Company	4	4	
	2	Bakman Water Company	4	4	
	3	East Pasadena Water Company	4	4	
	4	Del Oro Water Company	16	16	
<b>Total Class B Balancing Accounts</b>			<b>28</b>	<b>28</b>	

**Apple Valley Water Company:** One additional balancing account, Yermo Water Revenue Balancing Account, is added for the 2019 to the 2021 rate cycle as authorized in Decision D.20-09-019 (September 24, 2020).

**California American Water Company:** The following five accounts are listed in the December 31, 2020 report:

- Chromium VI BA-Sacramento and Dunnigan
- Purchased Power and Water Treatment BA-Hillview
- Hillview SDWSRF Loan Repayment Balancing Account
- Fruitridge SDWSRF Loan Repayment Balancing Account, authorized in D.06-04-073
- Fruitridge SDWSRF Loan Repayment Balancing Account, authorized in D.10-05-043

**California Water Service:** Two balancing accounts are added as authorized in D.20-12-007 (December 6, 2020); and implemented in AL 2402 (1/27/2021).

- Pension 2018 GRC (PCBA 4)
- Health Cost BA 2018 GRC (HCBA 4)

**Golden State Water Company:** Four accounts have been amortized and are no longer listed. These are:

- 1) Santa Maria Water Rights No. 1;
- 2) Santa Maria Water Rights No. 2;
- 3) Los Osos 2013 Phase-in Balancing Account; and
- 4) Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019").

All of the above four accounts were closed with residual balances transferred to the General Ratemaking Area Balancing Account (GRABA) authorized in Advice Letter 1827-W which authorized the transfer residual balances in various Balancing and Memorandum Accounts to this GRABA.

**Great Oaks Water Company:** The following two accounts are closed and no longer listed in this December 31, 2020 report:

- 1) Recovery of Multiple Memorandum and Balancing Accounts, authorized in advice letter 259 (March 31, 2017); and
- 2) Recovery of Low-Income Customer Assistance Memorandum Account Balancing Accounts, authorized in advised letter 244(June 25, 2015).

In addition, there are four new accounts listed in the December 31, 2020 report:

- Multiple Balancing Account Recovery, the authorized refund of this over collection was in Advice Letter 287 (Accepted as Supplemented, refund to customers);
- Multiple Balancing Account Recovery, authorized recovery of under-collection in multiple balancing accounts thru Advice Letter 290;
- Recovery of Monterey-style WRAM account, authorized recovery of under-collection through Advice Letter 293 (accepted as supplemented); and
- Recovery of Monterey-style WRAM account, authorized recovery of under-collection thru Advice Letter 294 (accepted).

**San Jose Water Company:** There is one new account listed in the December 31, 2020 named, "Recovery of Pressure Reducing Valve Balancing Account".

**San Gabriel Water Company:** The Drought Lost Revenue/Surcharge Revenue Balancing Account is closed, and the balance is transferred to the Previously Authorized Balances Balancing Account (PABBA).

**Suburban Water Systems:** Lists two additional balancing accounts, one for each district for Recycled Water.

**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, 2020	Balance as of December 31, 2020
<b>Liberty Utilities (Apple Valley Ranchos)</b>	2019 WRAM/MCBA	-\$204,720 <sup>3</sup>	-\$360,261
	2020 WRAM/MCBA	-\$134,250	\$315,824
	Pension Expense BA	\$1,797,305	-\$915,970
	One-Way Conservation BA	-\$8,756	\$293,573
<b>California American Water Company</b>	OPEB-All Districts	\$2,190,754	\$3,496,688
	Pension-All Districts	\$2,025,404	\$2,019,677
	Conservation-All Districts	\$2,700,956	\$4,356,675
	WRAM/MCBA	-\$67,916,902	-\$44,452,610
	Purchased Power-Monterey WW	-\$213,031	-\$241,339
	Seaside Groundwater Basin-Monterey	\$437,558	\$482,742
	Seaside Basin Adjudication	-\$3	-\$12
	CEBA-All Districts	-\$5,728,868	-\$6,935,025
	SDWSF Loan Repayment-Garrapata	-\$18,091	-\$18,555
	LIRA-All Districts	\$1,866,468	\$2,237,250
<b>California Water Service Company<sup>4</sup></b>	WRAM/MCBA	-\$52,589,961	-\$67,828,698
	Conservation 2018 GRC (CEBA xxx)	\$1,471,748	\$3,753,350
	Pension 2015 GRC (PCBA 3)	-\$21,464,901	-\$21,464,901
	Pension 2018 (PCBA 4)	NA	-\$15,322,077
<b>Golden State Water Company</b>	American Recovery and Reinvestment Act of 2009	\$16,286	\$81,244
	Pension and Benefits Balancing Account	\$1,256,689	\$1,016,162
	California Alternative Rates for Water	\$849,361	\$1,925,126

<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. In this report, the signs were changed to keep consistency with the rest of all utility balancing accounts.

Utility Name	Balancing Account Name	Balance as of June 30, 2020	Balance as of December 31, 2020
<b>Golden State Water Company</b>	WRAM/MCBA	-\$30,715,370	-\$15,550,319
	Clearlake Supply Cost Balancing Account	\$30,525	\$5,463
	Randall-Bold Balancing Account	-\$1,263,861	-\$932,793
	Bay Point (HSWTP) Hill Street Water Treatment Plant	-\$183,515	-\$80,324
	General Ratemaking Area Balancing Account ("GRABA")	-\$21,861	\$352,527
<b>Great Oaks Water Company</b>	Purchased Power BA	-\$41,866	-\$102,917
	Groundwater Charges Other Than Agricultural Irrigation	-\$69,258	-\$172,260
	Low-Income Customer Assistance Program Surcharge BA	-\$121,079	-\$151,510
<b>Liberty Utilities (Park Water Company)</b>	2017 WRAM/MCBA	-\$3,529,485	-\$2,285,216
	2019 WRAM/MCBA	-\$644,781	-\$553,071
	2020 WRAM/MCBA	-\$1,640,078	-\$2,524,284
	One-Way Conservation BA	\$343,644	\$505,745
	Group Pension Expense BA	\$3,969,114	-\$296,866
<b>San Jose Water Company</b>	SRF Loan I Surcharge	-\$482,702	-\$420,314
<b>Suburban Water Systems</b>	Purchased Power, Purchased Water and Pumped Water	-\$2,712,175,175	-\$4,945,640
<b>San Gabriel Valley Water Company</b>	LA Power Cost	-\$507,666	-\$1,061,630
	LA Water Cost	-\$806,243	-\$857,791
	LA CARW	\$113,706	\$9,671
	LA Cons. Prog.	\$26,438	-\$29,522
	LA PABBA	-\$560,760	-\$349,654
	FWC Water Cost	-\$6,030,997	-\$3,187,221
	FWC Power Cost	\$1,469,787	\$1,031,790
	FWC WRAM	-\$1,027,948	-\$756,469
	FWC CARW	-\$1,362,443	-\$863,879
	FWC Cons. Prog.	\$83,694	\$162,707
	FWC PABBA	-\$2,922,857	-\$1,751,427
	FWC Mains Project	-\$1,312,585	-\$864,712

Utility Name	Balancing Account Name	Balance as of June 30, 2020	Balance as of December 31, 2020
Alisal Water Company	Water Conservation Expense One Way BA	\$28,408	-\$372
Bakman Water Company	Purchased Power	-\$424,660	\$401,444
	Water Quality	\$162,024	\$150,709
	California Department of Public Health User Fees BA	\$79,480	\$82,655
East Pasadena Water Company	Purchased Power	-\$3,562	-\$7,276
	Pumping Assessments	-\$115,767	-\$245,502
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$274,274	\$233,128
	Paradise Pines-Purchased Power & Water	\$401,419	\$245,796
	California Pines-Drought	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,703
	River Island-Drought	-\$48,393	-\$48,394
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,115	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152	-\$93,152
	Magalia-Lost Revenue	-\$66,820	-\$66,820
Buzztail-Lost Revenue	-\$8,153	-\$8,153	

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

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2020</b>
Liberty Utilities ( <b>Apple Valley Ranchos</b> )	Employee and Retiree Healthcare BA	\$611,243
	Pension Expense BA	-\$915,970
	CARW Revenue Reallocation BA	-\$1,517,479
California American Water Company	Monterey San Clemente Dam Project BA	-\$80,684,865
	WRAM/MCBA	-\$44,452,610
California Water Service Company	WRAM/MCBA	-\$67,828,698
	Pension 2015 GRC (PCBA 3)	-\$21,464,901
	District Specific Bas	-\$6,875,472
Golden State Water Company		
	WRAM/MCBA	-\$15,550,319
	California Alternative Rates for Water	\$1,925,126
Great Oaks Water Company	Multiple Balancing Account Recovery	-\$1,027,228
	Recovery of Monterey-style WRAM Account	-\$1,000,000
Liberty Utilities ( <b>Park Water Company</b> )	CARW Revenue Reallocation BA	\$3,149,656
	2020 WRAM/MCBA	-\$2,524,284
San Gabriel Valley Water Company	Water Cost BA	-\$11,289,628
	PABBA	-\$2,823,604
	Mains Project BA	-\$2,161,866
	WRAM	-\$1,459,060
San Jose Water Company	Balancing Account Pending (2017)	-\$3,031,226
	Pump Tax 2020	-\$1,859,341
	Purchased Water 2020	-\$825,470
Suburban Water Systems	<b>San Jose Hills Service Area-Purchased Power, Purchased Water, and Pumped Water, AL 339-W</b>	<b>-\$1,938,193</b>

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2020</b>
Alisal Water Company	Purchased Power BA	<b>-\$1,599,411</b>
Bakman Water Company	Purchased Power	\$424,660
East Pasadena Water Company	Pumping Assessment Costs	<b>-\$245,502</b>
Del Oro Water Company	River Island-Drought	<b>-\$48,393</b>
	Metropolitan-Drought	<b>-\$6,056</b>
	Paradise Pines-Lost Revenue	<b>-\$543,115</b>
	Lime Saddle-Lost Revenue	<b>-\$93,152</b>
	Magalia-Lost Revenue	<b>-\$66,820</b>
	Buzztail-Lost Revenue	<b>-\$8,153</b>

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

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2020</b>
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$204,720
	2020 WRAM/MCBA	-\$134,250
	Pension Expense BA	\$1,797,305
	One-Way Conservation BA	-\$8,756
California American Water Company	Conservation-All Districts	\$4,356,675
	WRAM-All Districts	-\$44,452,610
California Water Service Company	Conservation 2015 (CEBA 3)	\$412,629
	Conservation 2018 (CEBA 4)	\$3,753,350
	LIRA Balancing Account	-\$3,366,928
	RSF Balancing Account	\$43,692
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$81,244
	Pension and Benefits BA	\$1,016,162
	CARW	\$1,925,126

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2020</b>
Golden State Water Company	WRAM/MCBA	-\$15,550,319
	Clearlake Supply Cost BA	\$5,464
	Randall-Bold BA	-\$932,794
	Bay Point (HSWTP) Hill Street Water Treatment Plant	-\$80,324
	General Ratemaking Area BA	\$352,527
Great Oaks Water Company	Pension Expense Balancing Account	-\$322,803
Liberty Utilities (Park Water Company)	2017 WRAM/MCBA	-\$2,285,216
	2020 WRAM/MCBA	-\$2,524,284
	One-Way Conservation BA	\$505,745
	Group Pension Expense BA	-\$296,867
San Gabriel Valley Water Company	LA Power Cost Balancing Account	-\$1,061,630
	LA Conservation Programs (One-way) BA	-\$29,522
	LA Drought Lost Revenue/Surcharge BA	-\$10,049
	LA CARW	\$9,671
	LA PABBA	-\$349,654
	FWC Drought Revenue/Surcharge BA	-\$34,463
	FWC Conservation Programs (One-way) BA	\$162,707
	FWC Water Cost BA	-\$3,187,221
	FWC PABBA	-\$1,751,427
	FWC CARW	-\$863,879
	FWC Mains Project BA	-\$864,712
	FWC Power Cost BA	\$1,031,790
FWC WRAM	-\$756,469	

Utility Name	Balancing Account Name	Balance as of December 31, 2020
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	-\$372
Bakman Water Company	Utility does not have a balancing account that meets this criterion.	
East Pasadena Water Company	Pumping Assessment Costs	-\$245,502
Del Oro Water Company	River Island-Purchased Power & Water	\$14,077

**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 were 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, except for the following accounts (Conservation 2018 GRC or CEBA 4, Pension 2018 GRC or PCBA 4, and Health Cost BA 2018 GRC or HCBA 4) authorized in D.20.12.007.															
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in Application No. 20-07-012 or were reviewed in advice letter filings within the previous three years.															
Great Oaks Water Company	All accounts were reviewed in the year 2018 GRC or thru Advice Letters in the year 2020 and 2021.															
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	<p>Suburban lists its estimated balances as of December 31, 2020 of its accounts that have not been reviewed.</p> <table border="1" data-bbox="375 1241 1511 1478"> <thead> <tr> <th></th> <th>San Jose Hills SA</th> <th>Whittier/La Mirada SA</th> </tr> </thead> <tbody> <tr> <td>Purchased Power, Purchased Water and Pumped Water Reserve BA</td> <td style="color: red;">-\$4,945,640</td> <td style="color: red;">-\$5,274,606</td> </tr> <tr> <td>Recycled Water BA</td> <td style="color: red;">-\$85,448</td> <td></td> </tr> </tbody> </table> <p>Suburban lists the authorized revenue requirements for each ratemaking area for Attrition Year 2020:</p> <table border="1" data-bbox="375 1661 1511 1797"> <thead> <tr> <th>San Jose Hills SA</th> <th>Whittier/La Mirada SA</th> </tr> </thead> <tbody> <tr> <td>\$48,212,595</td> <td>\$34,915,570</td> </tr> <tr> <td>Recycled water \$1,267,288</td> <td></td> </tr> </tbody> </table>		San Jose Hills SA	Whittier/La Mirada SA	Purchased Power, Purchased Water and Pumped Water Reserve BA	-\$4,945,640	-\$5,274,606	Recycled Water BA	-\$85,448		San Jose Hills SA	Whittier/La Mirada SA	\$48,212,595	\$34,915,570	Recycled water \$1,267,288	
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San Jose Hills SA	Whittier/La Mirada SA															
\$48,212,595	\$34,915,570															
Recycled water \$1,267,288																
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	The last 2020 General Rate Increase for Bakman Water Company was approved on March 26, 2020.																																				
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	<p>All balancing accounts will be reviewed in 2020 with new GRC's as ordered in W-5198. New accounts added for Lost Revenue due to the Camp Fire. Extended for 3 months.</p> <table border="1"> <thead> <tr> <th><u>Balancing Account Name</u></th> <th><u>Balance as of the End of June 30, 2020</u></th> </tr> </thead> <tbody> <tr> <td>River Island District- Purchased Power and Water</td> <td>\$57,305</td> </tr> <tr> <td>Lime Saddle District- Purchased Power and Water</td> <td>\$233,127</td> </tr> <tr> <td>Magalia District- Purchased Power and Water</td> <td>\$108,631</td> </tr> <tr> <td>Paradise Pines District- Purchased Power and Water</td> <td>\$54,774</td> </tr> <tr> <td>California Pines District- Drought Balancing</td> <td>-\$2,645</td> </tr> <tr> <td>Magalia District- Drought Balancing</td> <td>-\$4,105</td> </tr> <tr> <td>Strawberry District- Drought Balancing</td> <td>\$ 12,632</td> </tr> <tr> <td>Paradise Pines District- Drought Balancing</td> <td>\$191,025</td> </tr> <tr> <td>River Island District- Drought Balancing</td> <td>\$55,587</td> </tr> <tr> <td>Johnson Park District- Drought Balancing</td> <td>\$11,376</td> </tr> <tr> <td>Country Estates District- Drought Balancing</td> <td>\$447</td> </tr> <tr> <td>Metropolitan District- Drought Balancing</td> <td>\$1,978</td> </tr> <tr> <td></td> <td>\$795,841</td> </tr> <tr> <td>Paradise Pines District- Revenue Balancing</td> <td></td> </tr> <tr> <td>Lime Saddle District- Revenue Balancing</td> <td>\$64,431</td> </tr> <tr> <td>Magalia District- Revenue Balancing</td> <td>\$104,106</td> </tr> <tr> <td>Buzztail District- Revenue Balancing</td> <td>\$3,848</td> </tr> </tbody> </table>	<u>Balancing Account Name</u>	<u>Balance as of the End of June 30, 2020</u>	River Island District- Purchased Power and Water	\$57,305	Lime Saddle District- Purchased Power and Water	\$233,127	Magalia District- Purchased Power and Water	\$108,631	Paradise Pines District- Purchased Power and Water	\$54,774	California Pines District- Drought Balancing	-\$2,645	Magalia District- Drought Balancing	-\$4,105	Strawberry District- Drought Balancing	\$ 12,632	Paradise Pines District- Drought Balancing	\$191,025	River Island District- Drought Balancing	\$55,587	Johnson Park District- Drought Balancing	\$11,376	Country Estates District- Drought Balancing	\$447	Metropolitan District- Drought Balancing	\$1,978		\$795,841	Paradise Pines District- Revenue Balancing		Lime Saddle District- Revenue Balancing	\$64,431	Magalia District- Revenue Balancing	\$104,106	Buzztail District- Revenue Balancing	\$3,848
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**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	Employee and Retiree Healthcare BA
	8	Pension Expense BA
	9	One-Way Conservation BA
	10	Incremental Cost BA
	11	2020 WRAM/MCBA
	12 (New)	Yermo Water Revenue BA
	California American Water Company	1
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		Larkfield Conservation Balancing Account
		Los Angeles Conservation Balancing Account
		Monterey Main Conservation Balancing Account
		Monterey Satellite Conservation Balancing Account
		Monterey WW Conservation Balancing Account
		Sacramento Conservation Balancing Account
		San Diego Conservation Balancing Account
Ventura Conservation Balancing Account		
7		San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA
	Monterey WRAM/MCBA	
	Monterey-Ambler WRAM/MCBA	

California American Water Company		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	8	Sand City Desalination Plant Purchased Water Balancing Account
	9	Monterey WW Purchased Power Balancing Account
	10	Monterey Seaside Groundwater Basin Balancing Account
	11	Monterey Seaside Basin Adjudication Balancing Account
	12	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
	13	Consolidated Expense Balancing Account - Larkfield
		Garrapata SDWSRF Loan Repayment Balancing Accounts
	14	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
		15
	Group Insurance - Monterey	
	Group Insurance – Monterey WW	
	Group Insurance - Toro	
	Group Insurance - LA	
	Group Insurance - Ventura	
	Group Insurance - Sacramento	
	Group Insurance - Larkfield	
	New 1	Chromium VI BA-Sacramento and Dunnigan
New 2	Purchased Power and Water Treatment BA-Hillview	

	New 3	Hillview SDWSRF Loan Repayment BA	
	New 4	Fruitridge SDWSRF Loan Repayment BA	
	New 5	Fruitridge SDWSRF Loan Repayment BA	
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	
	10	Conservation 2018 GRC (CEBA 4)	
	11 New	Pension 2018 GRC (PCBA)	
	12 New	Health Cost BA 2018 (HCBA 4)	
	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	Pension and Benefits Balancing Account	
	3	California Alternative Rates for Water	
	4	WRAM/MCBA	
	5	Clearlake Supply Cost Balancing Account	
	6	Randall-Bold Balancing Account	
	7	Bay Point (HSWTP) hill street water treatment facility	

Golden State Water Company	<b>8</b>	General Ratemaking Area Balancing Account ("GRABA")
	<b>Balancing accounts closed with residual balances transferred to GRABA</b>	Santa Maria Water Rights No. 1
		Santa Maria Water Rights No. 2
		Los Osos 2013 Phase-in Balancing Account
		Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019")
Great Oaks Water Company	1	Purchased Power BA SAME
	2	Groundwater Charges Other Than Agricultural Irrigation SAME
	3	Groundwater Charges, Agricultural Irrigation SAME
	4	Pension Expense Balancing Account
	5	Monterey-Style WRAM Account Advice Letter Recovery
	6	Low Income Customer Assistance Program Surcharge Balancing Account
	7, New	Multiple Balancing Account Recovery
	8, New	Multiple Balancing Account Recovery
	9, New	Recovery of Monterey Style WRAM Account
	10, New	Recovery of Monterey Style WRAM Account
	Closed	Recovery of Multiple Memorandum and Balancing Accounts
	Closed	Recovery of Low Income Customer Assistance Memorandum Account Balance
	Liberty Utilities (Park Water Company)	1
2		2018 WRAM/MCBA
3		2019 WRAM/MCBA
4		2020 WRAM/MCBA
5		Recycled Water-Incremental Cost BA
6		CARW Revenue Reallocation BA
7		One-Way Conservation BA
8		Group Pension Expense BA
9		Consolidated Expense Balancing Account (CEBA) SAME
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 (CARW)
	12	FWC-Conservation Program
	13	FWC-Previously Authorized Balances Balancing Account (PABBA)
	14	Mains Projects

San Gabriel Valley Water Company	15, closed	FWC-Drought Lost Revenue/Surcharge Revenue Balancing Account
San Jose Water Company	1	Balancing Account-Pending (2017)
	2	Balancing Account-Pending (2018)
	3	Balancing Account Pending (2019)
	4	Purchased Power
	5	Purchased Water 2020
	6	Pump Tax 2020
	7	Purchased Water Non-contract 2020
	8	Purchased Water Recycled 2020
	9	WRAP Program
	10	SRF Loan I Surcharge
	11	SRF Loan II Surcharge
	12	Pension
	13	Amortization of Under collection of various Memorandum Accounts GRC 2018
	14	Amortization of Under collection of various Balancing Accounts GRC 2018
	15, New	Recovery of Pressure Reducing Valve BA
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