

Report of Summary of Balancing Accounts

For

Class A and B Water Investor-Owned Utilities

For the Six-Month Period Ending December 31, 2022

This is the Semi-Annual Balancing Account Report on the status of balancing accounts¹ for the Class A and B Water Investor-Owned Utilities (IOU) for the six-month period ending December 31, 2022. 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 114, a decrease of 6 balancing accounts from the corrected number of accounts in the June 30, 2022, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, no change from the June 30, 2022 report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code § 792.5 are included for 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 (Table 3).
- 2) Balancing accounts with an authorized revenue amount that is in the 25th percentile of all balancing accounts (Table 4).
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (Table 5).
- 4) Balancing accounts that have not been reviewed in the previous three years (Table 6).

The utility responses to the reporting requirements are listed in tables numbers 3 through 6 of this report. Positive dollar amounts indicate over collected balances and negative dollar amounts in red text indicate under collected balances.

¹ The balancing accounts names of all the accounts are listed at the end of the report in Table 7.

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

		Utility Name	Total No. of accounts as of June 30, 2022	Total No. of accounts as of December 31, 2022	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	15	15	No changes
	2	California American Water Company	22	20	Two closed accounts, see next page for an explanation.
	3	California Water Service Company	10	10	No changes
	4	Golden State Water Company	8	8	No changes
	5	Great Oaks Water Company	11	11	No changes
	6	Liberty Utilities (Park Water Company)	11	11	No changes
	7	San Gabriel Valley Water Company	13	12	One account closed, see next page for an explanation.
	8	San Jose Water Company	18	12	Closed nine accounts, and opened three accounts, see next page for an explanation
	9	Suburban Water Systems	12 ²	15	Three new accounts opened; see next page for an explanation
Total Class A Balancing Accounts			120	114	
Class B	1	Alisal Water Company	4	4	No changes
	2	Bakman Water Company	4	4	No changes
	3	Del Oro Water Company	16	16	No changes
	Total Class B Balancing Accounts			24	24

² There was one account that was listed twice in error in the June 30, 2022 report. Therefore, the corrected total number of balancing accounts for the June 30, 2022 report is 12.

California American Water Company (Cal Am):

In the last two Balancing Account Reports, Cal Am listed the following two closed accounts that are no longer listed in this Report and that had zero balances:

- 1) Sand City Desalinization Plant Purchased water Balancing Account and
- 2) Monterey Seaside Basin Adjudication Balancing Account.

Cal Am reported incorrect balances in its June 30, 2022 Report on Balancing Accounts for the following accounts:

- 1) Pension Balancing Account;
- 2) Purchased Power BA;
- 3) Monterey WW BA;
- 4) East Pasadena Purchased Power BA;
- 5) East Pasadena Pumping BA; and
- 6) East Pasadena Purchased Water BA.

In this report Cal Am indicates that the correct balances are reflected in the accounts above.

California Water Service Water Company

California Water Service reported no changes in the number of balancing accounts in this report. However, there was an error in reporting the correct name of the balancing account. Instead of listing Health Cost BA 2015 GRC (HCBA3), the June 30, 2022, report listed Interim Rates (old GRC) Balancing Accounts.

San Gabriel Valley Water Company

San Gabriel closed one account, the Mains Projects Balancing Account via Advice Letter 580 and transferred the March 2022 overcollection in the PABBA account.

San Jose Water Company (San Jose)

San Jose closed the following nine accounts:

- 1) Balancing Account-Pending (2017)
- 2) Balancing Account-Pending (2018)
- 3) Balancing Account-Pending (2019)
- 4) Purchased Power
- 5) Purchased Water 2021
- 6) Pump Tax 2021
- 7) Purchased Water Non-contract 2021
- 8) Purchased Water Recycled 2021
- 9) Amortization of 2018 Tax Memorandum Account

San Jose also opened the following three accounts:

- 1) Balancing Account-Pending (2021)
- 2) Full Cost Balancing Account
- 3) Water Revenue Adjustment Mechanism (WRAM) BA

In addition, there are three accounts that changed names from the June 30, 2022, Report because the account tracked the 2021 General Rate Case cycle:

- 1) Amortization of under collection of various Memorandum Accounts GRC 2021, previously tracked expenses from the prior GRC cycle under the Amortization of under collection of various Memorandum Accounts GRC 2018 balancing account.
- 2) Amortization of under collection of various Balancing Accounts GRC 2018, previously tracked expenses from the prior GRC cycle was previously the Amortization of under collection of various Balancing Accounts GRC 2021
- 3) Balancing Account Pending (2021), previously tracked expenses from the prior GRC cycled under the Balancing Account Pending (2022) balancing account.

Suburban Water Systems (Suburban)

Suburban reported all its balancing accounts as required. Table 2 shows all 15 balancing accounts and reserve accounts for Suburban. There are three new accounts that started recording balances as follows:

- Purchased Power, Purchased Water and Pumped Water, (AL 375 reviewed 8/25/2022 thru 9/15/2022) for San Jose Hills Service Area.
- Recycled Water (AL 375, reviewed 8/25/2022 through 9/15/2022) for San Jose Hills Service Area.
- Purchased Power, Purchased Water and Pumped Water, (AL 375) for Whittier-La Mirada Service Area.

The WRAM Balancing Account for Whittier-La Mirada was shown twice in error in the June 30, 2022 report. As such, the total number of balancing accounts as of the June 30, 2022 report is 12.

Table 2. Suburban Water System’s List of Balancing Accounts

	District	Account Name	Decision	Balance, June 30, 2022	Balance, December 31, 2021
1	San Jose Hills Service Area	Water Revenue Adjustment Mechanism Balancing Account (WRAM BA) San Jose Hills Service Area (SJH SA)	D.19-05-029 & D.21-10-024, reviewed 3/02/20 – 4/14/21	\$183,724	\$183,724
2		Water Revenue Adjustment Mechanism Balancing Account SJH SA	Estimated reserve account balance for January 2021 through December 2022.	-\$432,982	-\$571,918
3		Purchased Power, Purchased Water, and Pumped Water SJH SA	AL 364, reviewed 2/22/22-5/19/22, 36-month period for amortization in AL, effective March 24, 2022	-\$5,655,773	-\$4,738,701
4		Recycled Water SJH SA	AL 364, reviewed 2/22/22-5/19/22, 36-month period for amortization in AL, effective March 24, 2022	-\$129,173	-\$104,467
5		Purchased Power, Purchased Water, and Pumped Water ³ SJH SA	Estimated reserve account balance for period July through December 2022	-\$1,361,427	-\$1,013,915
6		Purchased Power, Purchased Water, and Pumped Water SJH SA	AL 375, reviewed 8/25/22 – 9/15/22, 12-month temporary surcharge effective October 1, 2022	NA	-\$1,174,589
7		Recycled Water SJH SA	AL 375, reviewed 8/25/22 – 9/15/22	NA	-\$21,279
8		Recycled Water SJH SA	(Estimated reserve account balance) in San Jose Hills Service Area for period July thru December 2022.	-\$23,900	-\$29,080
9		Water Revenue Adjustment Mechanism Balancing Account Whittier-La	D.19-05-029 and D.21-10-024, reviewed 03/02/20-4/14/21	\$69,884	\$69,884

	Whittier La Mirada SA	Mirada Service Area (WLM SA) ⁴			
10		Water Revenue Adjustment Mechanism Balancing Account WLM SA	Estimated reserve account balance in Whittier/La Mirada Service Area for period January through December 2022.	-\$211,752	-\$286,486
11		Purchased Power, Purchased Water, and Pumped Water WLM SA	AL 364, reviewed 2/22/22-5/19/22, 36- month amortization effective March 24, 2022	-\$5,641,316	-\$4,666,800
12		Purchased Power, Purchased Water, and Pumped Water WLM SA	AL 375, for period July 2021 thru June 2022, reviewed 8/25/22 – 9/15/22, 12-month surcharge, effective October 1, 2022	NA	-\$608,375
13		Purchased Power, Purchased Water, and Pumped Water Reserve Account WLM SA	Estimated reserve account balance in this account excluding interest for period July 2021 through December 2022	-\$713,743	-\$900,349
14	San Jose and Whittier La Mirada Districts	Conservation Expense One-Way San Jose Hills and Whittier-La Mirada Service Area (SJH & WML SAs)	D.21-10-024, (Future GRC, the adopted conservation expense covers years 2021 through 2023)	\$172,852	\$17,312
15		Employee Healthcare SJH & WML SAs	D.19-05-029	\$351,413	\$351,413

³ Suburban was requested to report all its balancing accounts per Decision D.21-10-024 for application A-20-03-001, Appendix A and accordingly all the accounts are reported on this report.

⁴ Note, this account was listed twice incorrectly instead of one in the June 30, 2022 report.

Table 3. Balancing accounts with a semi-annual ending balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.⁵

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$362,101	-\$368,206
California American Water Company	Other Post-Employment Benefits All Districts	\$2,423,566	\$2,635,526
	Pension-All Districts	-\$83,673	-\$223,329
	San Clemente Dam Project- Monterey	-\$61,690,025	-\$60,557,244
	Conservation-All Districts	\$1,576,211	\$1,588,853
	Water Revenue Adjustment Mechanism	-\$19,531,883	-\$16,913,844
	Purchased Power-Monterey Waste Water	\$23,227	\$184,582
	Seaside Groundwater Basin- Monterey	\$200,299	\$185,676
	CEBA	-\$11,099,304	-\$9,200,266
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$19,949	-\$20,658
	CAP (formerly Low-Income Rate Assistance) -All Districts	\$2,825,492	\$2,159,913
	Group Insurance-All Districts	-\$531,956	-\$386,159
	Purchased Power and Water Treatment BA-Hillview	-\$0	\$0
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.06-04-073	-\$109,857	-\$109,859
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.10-05-043	-\$234,784	-\$234,790

⁵ Authorized revenue amount is interpreted as the most recent balance authorized for amortization (i.e., amortization revenues), or the balance reviewed in the utility’s last GRC, whichever is more recent. Table 3 lists the accounts with a semi-annual ending balance with more than 10% differential from the “authorized revenue amount”.

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
California Water Service Company⁶	WRAM/MCBA	\$77,423,977	\$104,728,716
	Pension 2018 GRC (PCBA 4)	\$18,120,997	\$17,262,313
	Health Cost BA-2018 (HCBA 4)	-\$12,621,288	-\$14,257,251
	CAP/LIRA Balancing Account	\$1,889,890	\$2,011,947
	RSF Balancing Account	\$1,372,281	\$953,371
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$129,086	\$12,412
	Pension and Benefits BA	\$634,675	\$1,546,105
	CAP (formerly known as California Alternative Rates for Water)	-\$1,374,249	-\$2,526,366
	WRAM/MCBA	-\$25,410,739	-\$29,406,452
	Clearlake Supply Cost BA	\$5,468	\$5,585
	Randall-Bold BA	-\$59,810	-\$60,569
	Bay Point (HSWTP) Hill Street Water Treatment Plant	\$1,229	\$1,267
Great Oaks Water Company	Purchased Power Balancing Account	-\$322,305	-\$473,992
	Low Income Customer Assistance Program Surcharge BA	-\$70,028	-\$109,774
	Pension Expense BA	-\$1,342,471	-\$1,514,963
	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)	-\$370,035	-\$513,142
	Recovery of M-WRAM Amortization AL 290-W	-\$138,100	-\$34,005
	Recovery of M-WRAM Amortization AL 305-W	-\$390,754	-\$109,272
Liberty Utilities (Park Water Company)	2022 WRAM	-\$862,324	-\$876,861
San Gabriel Valley Water Company	LA Water Cost	-\$875,494	-\$1,416,587
	LA WRAM	-\$1,153,907	-\$1,209,081
	LA PABBA	-\$15,032	-\$1,280,736
	LA CARW	-\$705,684	-\$947,506
	LA Cons. Prog.	-\$824,438	-\$591,266

⁶ California Water Service Company uses negative sign as net over collection and positive sign as net under collection. In this report, the signs were changed to keep consistency with other utilities' balancing accounts.

San Gabriel Valley Water Company	Fontana Water Company (FWC) Water Cost	\$4,586,866	\$4,955,263
	FWC Power Cost	-\$368,462	-\$763,380
	FWC CARW	-\$664,037	-\$724,545
	FWC Cons. Prog.	\$329,329	\$543,534
	FWC PABBA	\$1,531	\$38,657
	FWC WRAM	-\$596,833	-\$586,467
San Jose Water Company	San Jose does not have any account that meets these criteria.		
Suburban Water Systems	Suburban does not have any accounts that meets these criteria.		
Alisal Water Company	Water Conservation Expense One Way Balancing Account	\$6,416	-\$716
Bakman Water Company	Purchased Power Balancing Account	\$487,165	\$586,945
	Purchased Water Balancing Account	\$248,616	\$257,861
	Water Quality Balancing Account	\$134,900	\$129,315
	California Department of Public Health User Fees Balancing Account	\$82,512	\$80,057
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$213,953	\$88,183
	Paradise Pines-Purchased Power & Water	\$218,810	\$36,177
	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 District-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 4. Balancing accounts with an authorized revenue amount that is in the top 25th percentile of all balancing accounts

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$3,021,422	-\$3,294,741
	Yermo Water Revenue BA	-\$737,633	-\$750,067
	CARW Revenue Reallocation BA	-\$671,728	-\$483,106
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$61,690,025	-\$60,557,244
	WRAM/MCBA-All Districts	-\$19,531,883	-\$16,913,844
California Water Service Company	WRAM/MCBA	\$77,423,977	\$104,728,715
	Pension 2018 GRC (PCBA 4)	\$18,120,997	\$17,262,313
	Health Cost BA -2018 GRC (HCBA 4)	-\$12,621,288	-\$14,257,251
Golden State Water Company	WRAM/MCBA	-\$25,410,739	-\$29,406,451
	Customer Assistance Program (formerly known as California Alternative Rates for Water)	-\$1,374,249	-\$2,526,366
Great Oaks Water Company	Pension Expense BA	-\$1,342,471	-\$1,514,963
	Monterey-Style WRAM	-\$370,035	-\$513,142
Liberty Utilities (Park Water Company)	Recovery of M-WRAM Amortization AL 305-W	-\$390,754	-\$109,272
	CARW Revenue Reallocation BA	\$2,154,169	\$1,809,671
San Gabriel Valley Water Company	FWC Water Cost BA	\$4,586,866	\$4,955,263
	LA Power Cost	-\$1,832,377	-\$1,280,736
	LA WRAM	-\$1,153,907	-\$1,209,081
	LA Water Cost BA	-\$875,494	-\$1,416,587
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$9,557,547	-\$10,888,816
	Balancing Account-Pending (2021)	-\$4,824,191	-\$5,872,532

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
San Jose Water Company	Balancing Account-Pending (2020)	-\$4,707,857	-\$5,364,461
	WRAP Program	-\$793,002	-\$2,008,833
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$5,655,773	-\$4,738,701
	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$5,641,316	-\$4,666,800
	San Jose Hills SA- Purchased Power, Purchased Water, and Pumped Water (AL 375)	NA	-\$1,174,589
	San Jose Hills Purchased Power, Purchased Water and Pumped Water	NA	-\$1,013,915
Alisal Water Company	Water Conservation Expense One Way	\$6,416	-\$716
Bakman Water Company	Purchased Power	\$487,165	\$568,945
Del Oro Water Company	Paradise Pines District-Drought Balancing Account	-\$1,190,701	-\$1,190,701
	Paradise Pines District-Revenue Balancing	-\$543,115	-\$543,115
	Johnson Park District-Drought Balancing	-\$240,667	-\$240,667
	Lime Saddle District-Purchased Power and Water	\$213,953	\$179,589

Table 5. 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, 2022	Balance as of December 31, 2022
Liberty Utilities (Apple Valley Ranchos)	2022 Water Revenue Adjustment Mechanism/Modified Cost Balancing Account	\$345,263	\$351,084
	CARW Revenue Reallocation BA	-\$671,728	-\$483,106
	Employee and Retiree Healthcare BA	\$769	\$882
	Pension Expense BA	-\$3,021,422	-\$3,294,741
California American Water Company	Pension BA-All Districts	-\$83,673	-\$223,329
	Purchased Power BA- Monterey WW	\$137,615	\$184,582
	Consolidated Expense- All Districts	-\$11,099,304	-\$9,200,266
	Group Insurance - All Districts	-\$531,956	-\$386,159
	Grant Tax BA- Hillview	-\$70,685	-\$46,713
	East Pasadena Purchased Power and Pumping BA	\$36,030	-\$104,708
	East Pasadena Pumping BA	-\$58,492	-\$178,748
	OPEB	\$2,424,650	\$2,635,526
	WRAM/MCBA	-\$19,531,883	-\$16,913,844
	Purchased Power and Water Treatment BA	\$0	\$0
California Water Service Company	CAP	\$2,825,492	\$2,159,913
	Conservation 2018 GRC (CEBA 4)	-\$7,681,281	-\$6,032,757
	Pension 2015 (PCBA 3)	\$4,363,280	\$2,774,002

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
California Water Service Company	RSF BA	\$1,372,281	\$953,371
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$25,817	\$12,413
	Pension and Benefits BA	\$634,675	\$1,546,105
	CAP (formerly known as California Alternative Rates for Water)	-\$1,374,249	-\$2,526,366
Great Oaks Water Company	Purchased Power BA	-\$322,304	-\$473,992
	Low Income Customer Assistance Program Surcharge Balancing	-\$70,028	-\$109,774
	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)	-\$370,035	-\$513,142
	Recovery of M-WRAM Amortization AL 290-W	-\$138,100	-\$34,005
	Recovery of M-WRAM Amortization AL 305-W	-\$390,754	-\$109,272
Liberty Utilities (Park Water Company)	2022 WRAM/MCBA	-\$862,324	-\$876,861
	Recycled Water-Incremental Cost BA	-\$24,676	-\$35,717
	CARW Revenue Reallocation BA	\$2,154,169	\$1,809,671
	One-Way Conservation BA	\$360,762	\$418,549
	Group Pension Expense BA	-\$3,396,148	-\$3,640,797

Utility Name	Balancing Account Name	Balance as of June 30, 2022	Balance as of December 31, 2022
San Gabriel Valley Water Company	Los Angeles (LA) Power Cost Balancing Account (BA)	-\$1,832,377	-\$1,280,736
	LA Water Cost BA	-\$875,494	-\$1,416,587
	LA CARW	-\$705,684	-\$947,506
	LA Conservation Programs (One-way) BA	-\$824,438	-\$591,266
	Fontana Water Company (FWC) Power Cost BA	-\$368,462	-\$763,380
	FWC Power Cost BA	-\$368,462	-\$763,380
	FWC PABBA	\$1,531	\$38,657
San Jose Water Company	Balancing Account-Pending (2021)	-\$4,824,191	-\$5,872,532
	Full Cost Balancing Account	-\$265,457	-\$1,998,347
	WRAP Program	-\$793,002	-\$2,008,833
	Pension	\$2,076,606	\$294,074
	SRF Loan I Surcharge	-\$227,684	-\$169,238
	SRF Loan II Surcharge	-\$265,034	-\$239,962
	Recovery of Pressure Reducing Valve BA	-\$543,169	-\$351,468
	Amortization of under collection various Balancing Accounts GRC 2021	-\$6,705,322	-\$106,417
	Amortization of under collection of various Memorandum Accounts GRC 2021	-\$11,552,407	-\$183,342
Suburban Water Systems San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	WRAM BA (unaudited balance) SJH SA	-\$432,982	-\$571,918
	PP, PW, and PW (Estimated Reserve account) SJH SA	-\$1,361,427	-\$1,013,915
	PP, PW, and PU (AL 375) SJH SA	NA	-\$1,174,589
	Recycled Water (AL 375) SJH SA	NA	-\$21,279
	WRAM (Estimated unaudited) WLM SA	-\$211,752	-\$286,486
	PP, PW, and PW (AL 364) WLM SA	-\$5,641,316	-\$4,666,800

	PP, PW, and PW (AL 375) WLM SA	NA	-\$608,375
	PP, PW, and PW (Estimated balance in Reserve account) WLM SA	-\$713,743	-\$900,349
Alisal Water Company	Department of Public Health User Fee	\$5,143	-\$40,477
	Water Conservation Expense One Way	\$6,416	-\$716
Bakman Water Company	Purchased Power BA	\$487,165	\$586,945
Del Oro Water Company	Paradise Pines District- Purchased Power and Water	\$218,810	\$36,177
	California Pines District- Drought	-\$12,154	-\$12,154
	River Island District- Drought	-\$48,393	-\$48,393
	Metropolitan District- Drought	-\$6,056	-\$6,056
	Paradise Pines District- Lost Revenue	-\$543,115	-\$543,115
	Lime Saddle District- Revenue	-\$93,152	-\$93,152
	Magalia District-Lost Revenue	-66,820	-66,820
	Buzztail District- Lost Revenue	-\$8,153	-\$8,153

Table 6. Balancing accounts reviewed or not reviewed in the previous three years.

Utility Name	Balancing Account Name and Balance (if applicable)
Liberty Utilities (Apple Valley Ranchos)	All accounts are being reviewed in its most recent general rate case (A.21-07-003) or were reviewed in advice letter filings within the previous three years.
California American Water Company	All of Cal-American’s balancing accounts were either reviewed in its most recent approved general rate case (D.21-11-018) or in advice letter filings within the previous three years.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in A No. 20-07-012 or were reviewed in advice letter filings within the previous three years.
Great Oaks Water Company	All accounts are being reviewed in its most recent general rate case in A.21-07-007 or thru Advice Letters.
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	All of San Gabriel’s balancing accounts were either reviewed by the Commission’s Public Advocate’s office in the Company’s 2022 General Rate Case for the calendar year 2021 or by the Commission’s Utility Audits Branch in 2021 for the calendar year 2019.
San Jose Water Company	All of San Jose Water Company’s balancing accounts were reviewed in the GRC. A.21-01-003 with the CPUC.
Suburban Water Systems	<p>Suburban lists the following accounts that have not been reviewed in the previous three years:</p> <ol style="list-style-type: none"> 1) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (SJH SA) 2) Recycled Water (Estimated Reserve Account) for SJH SA 3) WRAM BA for SJH SA (Estimated Reserve Account) for SJH SA

	<p>4) Purchased Power, Purchased Water, and Pumped Water (Estimated Reserve Account) for Whittier-La Mirada Service Area (WLM SA)</p> <p>5) WRAM (Estimated Reserve Account) for WLM SA</p>
Alisal Water Company	Alisal's balancing accounts were wither reviewed in 2021 Independent Audit per D.11-03-005 or Advice Letters within the previous three years.
Bakman Water Company	All accounts were reviewed on the last 2020 General Rate Increase for Bakman Water Company was approved on March 26, 2020.
Del Oro Water Company	All accounts were reviewed and resolved thru resolution as indicated in the list of Balancing Accounts in the report.

Table 7. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name		
Liberty Utilities (Apple Valley Ranchos)	1	2016 WRAM/MCBA	
	2	2017 WRAM/MCBA	
	3	2018 WRAM/MCBA	
	4	2019 WRAM/MCBA	
	5	Incremental Cost BA	
	6	CARW Revenue Reallocation BA	
	7	Employee and Retiree Healthcare BA	
	8	Pension Expense BAq1	
	9	One-Way Conservation BA	
	10	Incremental Cost -Irrigation BA	
	11	2020 WRAM/MCBA	
	12	Yermo Water Revenue BA	
	13	2021 WRAM/MCBA	
	14	Consolidated Expense BA	
	15	2022 WRAM/MCBA	
California American Water Company	1	OPEB Balancing Account - San Diego	
		OPEB Balancing Account -Monterey	
		OPEB Balancing Account -Monterey WW	
		OPEB Balancing Account – Toro	
		OPEB Balancing Account – LA	
		OPEB Balancing Account -Ventura	
		OPEB Balancing Account -Sacramento	
		OPEB Balancing Account -Larkfield	
	2	Pension Balancing Account -San Diego	
		Pension Balancing Account -Monterey	
		Pension Balancing Account -Monterey WW	
		Pension Balancing Account – Toro	
		Pension Balancing Account – LA	
		Pension Balancing Account – Ventura	
		Pension Balancing Account – Sacramento	
	Pension Balancing Account -Larkfield		
	3	Monterey San Clemente Dam Project Balancing Account	
	4	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		

California American Water Company	5	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
	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

California American Water Company		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
	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	Purchased Power and Water Treatment Balancing Account Hillview
	13	Hillview SDWSRF Loan Repayment Balancing
	14	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	15	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	16	Hillview Water Treatment Balancing Account
	17	Hillview Grant Tax Balancing Account
	18	East Pasadena Purchased Power Balancing Account
	19	East Pasadena-Pumping Balancing Account
	20	East Pasadena Purchase Power Purchased Water 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	
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009		
	2	Pension and Benefits Balancing Account		
	3	Customer Assistance Program (formerly as California Alternative Rates for Water)		
	4	WRAM/MCBA		
	5	Clearlake Supply Cost Balancing Account		
	6	Randall-Bold Balancing Account		
	7	Bay Point (HSWTP) hill street water treatment facility		
	8	General Ratemaking Area Balancing Account ("GRABA")		
Great Oaks Water Company	1	Purchased Power BA		
	2	Groundwater Charges Other Than Agricultural Irrigation		
	3	Groundwater Charges, Agricultural Irrigation		
	4	Low Income Customer Assistance Program Surcharge Balancing Account		
	5	Pension Expense Balancing Account		
	6	Recovery of Monterey WRAM Amortization AL 290-W, previously named Multiple Balancing Account Recovery		
	7	Recovery of Monterey WRAM Amortization AL 293-W, previously named Recovery of Monterey Style WRAM Account		
	8	Recovery of Monterey WRAM Amortization AL 294-W, previously named Recovery of Monterey -Style WRAM Account		
	9	Recovery of Monterey WRAM Amortization AL 298-W		
	10	Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM)		
	11	Recovery of M-WRAM Amortization AL 305-W		
Liberty Utilities (Park Water Company)	1	2017 WRAM/MCBA		
	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)	
	10	2021 WRAM/MCBA	
	11	2022 WRAM/MCBA	
San Gabriel Valley Water Company	1	LA-Water Cost	
	2	LA-Power Cost	
	3	LA-Water Revenue Adjustment Mechanism (WRAM)	
	4	LA-California Alternative Rates for Water (CARW)	
	5	LA-Conservation Program	
	6	LA-Previously Authorized Balances Balancing Account (PABBA)	
	7	FWC-Water Cost	
	8	FWC-Power Cost	
	9	FWC-Water Revenue Adjustment Mechanism (WRAM)	
	10	FWC-California Alternative Rates for Water (CARW)	
	11	FWC-Conservation Program	
	12	FWC-Previously Authorized Balances Balancing Account (PABBA)	
San Jose Water Company	1	Balancing Account Pending (2020)	
	2	Balancing Account Pending (2021), New	
	3	Full Cost Balancing Account, New	
	4	WRAP Program	
	5	Pension	
	6	SRF Loan I Surcharge	
	7	SRF Loan II Surcharge	
	8	Balancing Account Pending (2022)	
	9	Recovery of Pressure Reducing Valve BA	
	10	Amortization of under collection of various Balancing Accounts GRC 2021	
	11	Amortization of under collection of various Balancing Accounts GRC 2021	
	12	Water Revenue Adjustment Mechanism (WRAM) BA	

		Account Name and District Name
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) - San Jose Hills 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) Note: This account was listed twice incorrectly in the June 30, 2022 report instead of one account.
	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
Alisal Water Company	1	Department of Public Health User Fee
	2	Water Revenue Adjustment
	3	Water Conservation Expense One Way
	4	Purchased Power Balancing Account
Bakman Water Company	1	Purchased Power
	2	Purchased Water
	3	Water Quality
	4	California Department of Public Health User Fees Balancing Account

Del Oro Water Company	1	River Island District-Purchased Power and Water
	2	Lime Saddle District-Purchased Power and Water
	3	Magalia District-Purchased Power and Water
	4	Paradise Pines District-Purchased Power and Water
	5	California Pines District-Drought Balancing
	6	Magalia District-Drought Balancing
	7	Strawberry District-Drought Balancing
	8	Paradise Pines District-Drought Balancing
	9	River Island District-Drought Balancing
	10	Johnson Park District-Drought Balancing
	11	Country Estates District-Drought Balancing
	12	Metropolitan District-Drought Balancing
	13	Paradise Pines District-Revenue Balancing
	14	Lime Saddle-Revenue Balancing
	15	Magalia District-Revenue Balancing
	16	Buzztail District-Revenue Balancing