

Report of Summary of Balancing Accounts
For
Class A and B Water Investor-Owned Utilities
For the Six-Month Period Ending June 30, 2023

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 June 30, 2023. Pursuant to Public Utilities Code §792.5 (c), the Commission is to maintain an inventory of all Class A and B large Water IOUs' balancing accounts.

Summary

The total number of balancing accounts for Class A Water IOUs is 107, a decrease of 7 balancing accounts from the corrected number of accounts in the December 31, 2022, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 24, indicating no change from the December 31, 2022 report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 (e) are included for all the Class A and 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 December 31, 2022	Total No. of accounts as of June 30, 2023	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	15	12	Three accounts closed, see next page for an explanation.
	2	California American Water Company	20	19	One account closed, 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	8	Three closed, see next page for an explanation.
	7	San Gabriel Valley Water Company	12	12	No changes
	8	San Jose Water Company	12	12	No changes
	9	Suburban Water Systems	15	15	No changes
Total Class A Balancing Accounts			114	107	
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	

Alisal Water Corporation dba Alco Water Service Alisal has an account previously named “Department of Public Health User Fee” which was changed to “SWRCB User Fee Balancing Account.” This Account was reviewed in Advice Letter 210 submitted July 14, 2023. In addition, on July 13, 2023, Alisal submitted Advice Letter 209 updating the preliminary statement to include the accounting instruction for monthly interest calculation. Alisal updated the title of the Balancing Account to reflect the current name of the state agency this balancing account pertains to.

Apple Valley Water Company, three accounts that have zero balances which have reached the end of their amortization periods. These are:

1. 2016 WRAM/MCBA, which had a balance and was amortized in AL 223, which authorized a 12-month temporary surcharge effective May 1, 2017.
2. 2017 WRAM/MCBA, which had a balance and was amortized in AL 228, authorized a 17-month temporary surcharge, effective May 22, 2018.

3. 2018 WRAM/MCBA, which also had a balance and was amortized in AL 234. This AL was effective March 1, 2020 approving a one-time sur credit to refund the overcollection in the WRAM and MCBA as of December 31, 2018.

California American Water Company, one account closed, Purchased Power and Water Treatment Balancing Account Hillview. This account had a balance of zero reported on the June 30, 2022 and December 31, 2022 Semi-annual Balancing Accounts Reports.

Park Water Company, three accounts that have zero balances which have reached the end of their amortization periods. These are:

- 2017 WRAM/MCBA, ended the 18-month surcharge on November 22, 2018, authorized through Advice Letter 282-W, effective May 22, 2018, subject to the 10% Cap. The remaining balance above the 10% cap will be recovered through a future advice letter or GRC.
- 2018 WRAM/MCBA, ended the 18-month surcharge on June 1, 2020, authorized through Advice Letter 289-W with an effective date of December 1, 2019, subject to the 10% cap limit. The remaining balance will be recovered through a future advice letter or GRC.
- 2019 WRAM/MCBA, ended the 18-month surcharge on January 1, 2023, authorized through Advice Letter 306-W-B with an effective date of July 1, 2021. The balance of this account was combined with the residual balances from the 2018 and prior WRAM/MCBA balances. Because there was a lag on the authorization of recovering the 2017 and 2018 WRAM/MCBA accounts due to the 10% cap, and on the issuance of a final decision of the Liberty Park Water General Rate Case proceeding in Application A.18-01-003, the authorized amount of all three accounts was 7.77 % of the 2019 Adopted Revenue Requirement.

Suburban Water Systems reports 15 balancing accounts and reserve accounts consistent with its last report which are listed in Table 2. Suburban lists five reserve accounts, accounts number 2, 7, 8, 10 and 13 on Table 2. These are reserve accounts because the balances have not been requested for amortization. A balancing account tracks monies that that the Commission has authorized for recovery or amortization. When the balance in a reserve account or memo account is approved for recovery, that reserve or memo account balance is moved to a balancing account, per CPUC Standard Practice U-27-W, paragraph 31, page 8.

Table 2. Suburban Water Systems

	District	Account Name	Decision	Balance, December 31, 2022	Balance, June 30, 2023
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.	-\$571,918	-\$749,316
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	-\$4,738,701	-\$4,083,997
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	-\$104,467	-\$93,145
5		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	-\$1,174,589	-\$698,606
6		Recycled Water SJH SA	AL 375, reviewed 8/25/22 – 9/15/22	-\$21,279	-\$14,989
7		Purchased Power, Purchased Water, and Pumped Water SJH SA	Estimated reserve account balance for period July through December 2022	-\$1,013,915	-\$2,209,201

Table 2. Suburban Water Systems

	District	Account Name	Decision	Balance, December 31, 2022	Balance, June 30, 2023
8	Whittier La Mirada Service Area (WLM SA)	Recycled Water SJH SA	(Estimated reserve account balance) in San Jose Hills Service Area for period July thru December 2022.	-\$29,080	-\$41,727
9		Water Revenue Adjustment Mechanism Balancing Account Whittier-La Mirada Service Area (WLM SA)	D.19-05-029 and D.21-10-024, reviewed 03/02/20-4/14/21	\$69,884	\$69,884
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.	-\$286,486	-\$380,923
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	-\$4,666,800	-\$3,980,301
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	-\$608,375	-\$347,487
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	-\$900,349	-\$1,861,536

Table 2. Suburban Water Systems

	District	Account Name	Decision	Balance, December 31, 2022	Balance, June 30, 2023
14		2021 – 2023 Conservation Expense One-Way San Jose Hills and Whittier-La Mirada Service Area (SJH & WML SAs)	D.21-10-024, (GRC decision, the adopted conservation expense covers years 2021 through 2023)	\$17,312	\$109,205
15		Employee Healthcare SJH & WML SAs	D.19-05-029	\$351,413	\$351,413

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.²

Utility Name	Balancing Account Name	Balance as of December 31, 2022	Balance as of June 30, 2023
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$368,206	-\$137,609
California American Water Company	Other Post-Employment Benefits All Districts	\$2,635,526	\$2,486,132
	Pension-All Districts	-\$223,329	-\$437,525
	San Clemente Dam Project-Monterey	-\$60,557,244	-\$59,344,760
	Conservation-All Districts	\$1,588,853	\$1,598,186
	Water Revenue Adjustment Mechanism	-\$16,913,844	-\$26,444,891
	Purchased Power-Monterey Waste Water	\$184,582	\$212,148
	Seaside Groundwater Basin-Monterey	\$185,676	\$185,646
	CEBA	-\$9,200,266	-\$6,944,501
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$20,658	-\$21,479
	CAP (formerly Low-Income Rate Assistance) -All Districts	\$2,159,913	\$1,931,855
	Group Insurance-All Districts	-\$386,159	\$531,189

² 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

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.

Utility Name	Balancing Account Name	Balance as of December 31, 2022	Balance as of June 30, 2023
California American Water Company	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.06-04-073	-\$109,859	-\$109,862
	Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-D.10-05-043	-\$234,790	-\$234,795
California Water Service Company	WRAM/MCBA	-\$104,728,716	-\$91,624,022
	Conservation 2018 GRC (CEBA 4)	\$6,032,756	\$5,227,763
	Pension 2018 GRC (PCBA 4)	-\$17,262,313	-\$17,409,974
	Health Cost BA-2018 (HCBA 4)	\$14,257,251	\$14,042,587
	CAP/LIRA Balancing Account	-\$2,011,947	-\$3,281,121
	District Specific BAs	-\$615,513	-\$613,482
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$12,412	\$60,899
	Pension and Benefits BA	\$1,546,105	\$1,150,082

accounts with a semi-annual ending balance with more than 10% differential from the “authorized revenue amount”.

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.

Utility Name	Balancing Account Name	Balance as of December 31, 2022	Balance as of June 30, 2023
Golden State Water Company	CAP (formerly known as California Alternative Rates for Water)	-\$2,526,366	-\$4,408,612
	WRAM/MCBA	-\$29,406,452	-\$37,197,549
Great Oaks Water Company	Purchased Power Balancing Account	-\$473,992	-\$646,418
	Low Income Customer Assistance Program Surcharge BA	-\$109,774	-\$188,198
	Pension Expense BA	-\$1,514,963	-\$1,372,500
Liberty Utilities (Park Water Company)	2021 WRAM/MCBA	-\$1,067,608	-\$1,093,951
	2022 WRAM	-\$876,861	-\$886,082
San Gabriel Valley Water Company	LA Water Cost	-\$1,416,587	-\$1,521,634
	LA WRAM	-\$1,209,081	-\$1,362,898
	LA Power Cost	-\$1,280,736	-\$1,455,108
	LA CARW	-\$947,506	-\$1,378,756)
	LA Cons. Prog.	-\$591,266	-\$388,330
	Fontana Water Company (FWC) Water Cost	\$4,955,263	\$7,031,022
	FWC Power Cost	-\$763,380	\$1,223,474
	FWC CARW	-\$724,545	\$1,223,774
	FWC PABBA	\$38,657	\$39,611

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.

Utility Name	Balancing Account Name	Balance as of December 31, 2022	Balance as of June 30, 2023
San Gabriel Valley Water Company	FWC WRAM	-\$586,467	-\$776,911
San Jose Water Company	San Jose does not have any accounts that meet this criterion.		
Suburban Water Systems	Suburban does not have any accounts that meet this criterion.		
Alisal Water Company	Water Conservation Expense One Way Balancing Account	-\$716	\$6,477
Bakman Water Company	Purchased Power Balancing Account	\$586,945	\$679,376
	Purchased Water Balancing Account	\$257,861	\$255,231
	Water Quality Balancing Account	\$129,315	\$130,918
	California Department of Public Health User Fees Balancing Account	\$80,057	\$77,602
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$179,589	\$173,041
	Paradise Pines-Purchased Power & Water	\$36,177	\$68,554
	California Pines-Drought	-\$12,154	-\$12,154

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 December 31, 2022	Balance as of June 30, 2023
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$3,294,741	-\$2,780,405
	Yermo Water Revenue BA	-\$750,067	-\$758,935
	CARW Revenue Reallocation BA	-\$483,106	-\$360,728
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$60,557,244	-\$59,344,760
	WRAM/MCBA-All Districts	-\$16,913,844	-\$26,444,891
California Water Service Company	Pension 2015 GRC (PCBA 3)	-\$2,774,002	-\$2,001,792
	CAP/LIRA BA	-\$2,011,947	-\$3,281,121
	RSF BA	-\$953,370	\$297,595
Golden State Water Company	WRAM/MCBA	-\$29,406,451	-\$37,197,549
	Customer Assistance Program (formerly known as California Alternative Rates for Water)	-\$2,526,366	-\$4,408,612
Great Oaks Water Company	Pension Expense BA	-\$1,514,963	-\$1,372,500
	Monterey-Style WRAM	-\$513,142	-\$934,951
Liberty Utilities (Park Water Company)	Group Pension Expense BA	-\$3,640,797	-\$3,243,485
	CARW Revenue Reallocation BA	\$1,809,671	-\$1,660,017

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 December 31, 2022	Balance as of June 30, 2023
San Gabriel Valley Water Company	FWC Water Cost BA	\$4,955,263	\$7,031,022
	LA Power Cost	-\$1,280,736	-\$1,455,108
	LA WRAM	-\$1,209,081	-\$1,362,898
	LA Water Cost BA	-\$1,416,587	-\$1,521,634
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$10,888,816	-\$16,704,478
	Full Cost Balancing Account	-\$1,998,347	\$11,181,037
	Balancing Account-Pending (2021)	-\$5,872,532	-\$6,017,886
	Balancing Account Pending (2020)	-\$5,364,460	-\$5,497,238
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$4,738,701	-\$4,083,997
	Whittier La Mirada Service Area- Purchased Power, Purchased Water and Pumped Water (AL 364)	-\$4,666,800	-\$3,980,301

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 December 31, 2022	Balance as of June 30, 2023
Suburban Water Systems	Purchased Power, Purchased Water and Pumped Water SJH SA (future filing)	-\$1,013,915	-\$2,209,201
	Purchased Power, Purchased Water and Pumped Water WLM SA (future filing)	-\$900,349	-\$1,861,536
Alisal Water Company	Water Conservation Expense One Way	-\$716	\$6,477
Bakman Water Company	Purchased Power	\$568,945	\$679,375
Del Oro Water Company	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

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 December 31, 2022	Balance as of June 30, 2023
Apple Valley Water Company	2022 WRAM/MCBA	\$351,084	\$192,776
	CARW Revenue Reallocation BA	-\$483,106	-\$360,728
California American Water Company	Pension BA	-\$223,329	-\$437,525
	WRAM/MCBA	-\$16,913,844	-\$26,444,891
	Consolidation Expense BA-All Districts	-\$9,200,266	-\$6,944,501
	Group Insurance	-\$386,159	\$531,189
	Hillview Grant Tax BA	-\$46,713	-\$35,378
	East Pasadena Purchased Power BA	-\$104,708	-\$133,112
California Water Service Company	East Pasadena Pumping BA	-\$178,748	-\$235,031
	Pension 2015 GRC (PCBA 3)	-\$2,774,002	-\$2,001,793
	CAP/LIRA BA	-\$2,011,947	-\$3,281,121
Golden State Water Company	RSF BA	-\$953,371	\$297,595
	Customer Assistance Program	-\$2,526,366	-\$4,408,611
	WRAM/MCBA	-\$29,406,452	-\$37,197,549

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 December 31, 2022	Balance as of June 30, 2023
Golden State Water Company	American Recovery & Reinvestment Act of 2009	\$12,413	\$60,899
	Pension & Benefits BA	\$1,546,105	\$1,150,082
Park Water Company	Park Water Company does not have any accounts that meet this criterion.		
Great Oaks Water Company	Great Oaks Water Company does not have any accounts that meet this criterion.		
San Gabriel Valley Water Company	Los Angeles (LA) LA CARW Balancing Account (BA)	-\$947,506	-\$1,378,756
	LA Conservation Programs (One-way) BA	-\$591,266	-\$388,330
	Fontana Water Company (FWC) CARW	-\$724,545	-\$1,223,774
	FWC Conservation Programs (One-way) BA	\$543,534	\$212,002
	FWC Power Cost BA	-\$763,380	-\$1,223,474
	FWC Water Cost BA	\$4,955,263	\$7,031,022
	FWC WRAM	-\$586,467	-\$776,911

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 December 31, 2022	Balance as of June 30, 2023
San Jose Water Company	Full Cost Balancing Account	-\$1,998,347	\$11,181,037
	WRAP Program	-\$2,008,833	-\$827,826
	Pension	\$249,074	\$148,232
	SRF Loan I Surcharge	-\$169,237	-\$109,811
	Recovery of Pressure Reducing Valve Balancing account	-\$351,468	-\$216,665
	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$10,888,816	-\$16,704,478
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PW (Estimated Reserve account) SJH SA	-\$1,013,915	-\$2,209,201
	Recycled Water (AL 375) SJH SA	-\$21,279	-\$14,989
	Recycled Water (Future filing) SJH SA	-\$29,080	-\$41,727
	WRAM BA (unaudited balance) SJH SA	-\$571,918	-\$749,316

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 December 31, 2022	Balance as of June 30, 2023
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PU (AL 375) SJH SA	-\$1,174,589	-\$698,606
	PP, PW, and PW (Estimated balance in Reserve account) WLM SA	-\$900,349	-\$1,861,535
	WRAM (Estimated unaudited) WLM SA	-\$286,486	-\$380,923
	PP, PW, and PW (AL 375) WLM SA	-\$608,375	-\$347,487
Alisal Water Company	Water Conservation Expense One Way	-\$716	\$6,477
Bakman Water Company	Bakman does not have any accounts that meet this criterion.		
Del Oro Water Company	Paradise Pines District-Purchased Power and Water	\$36,177	\$ 68,554

Table 6. 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 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 through 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 but are in the current GRC A.23-01-001 for review:</p> <ol style="list-style-type: none"> 1) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (Estimated Reserve Account) (SJH SA) 2) Recycled Water (Estimated Reserve Account) for SJH SA 3) WRAM BA for SJH SA (Estimated Reserve Account) for SJH SA, requested amortization in GRC A.23-01-001. 4) Purchased Power, Purchased Water, and Pumped Water (Estimated Reserve Account) for Whittier-La Mirada Service Area (WLM SA) 5) WRAM (Estimated Reserve Account) for WLM SA, requests amortization in GRC A.23-01-001.

Table 6. *Balancing accounts that have not been reviewed in the previous three years.*

Utility Name	Balancing Account Name and Balance (if applicable)
Alisal Water Company	In March 2023, the CPUC Division of Audits performed an audit. It was determined that Alisal was not recording interest on a monthly basis to the balancing account. Alisal and the Water Division agreed that Alisal would record the accrued interest for the period of 2020 through June 2023 and include in the June 2023 Semi-Annual Report as opposed to having to submit amended semi-annual reports from the past periods of 2020 to 2022.
Bakman Water Company	All accounts were reviewed on the last 2020 General Rate Increase for Bakman Water Company approved on March 26, 2020.
Del Oro Water Company	Balancing accounts that were not amortized during the year 2020 GRC, will be looked in the 2023 GRC. New accounts that were added for Lost Revenue due to the Camp Fire were granted a 3-month extension that ended on July 31, 2020. Del Oro Water Company is waiting for resolution of litigation with PG&E and the Insurance Agent. A surcharge collection authorized was completed.

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

Utility Name	Balancing Account Name	
Liberty Utilities (Apple Valley Ranchos)	1	2019 WRAM/MCBA
	2	2020 WRAM/MCBA
	3	2021 WRAM/MCBA
	4	2022 WRAM/MCBA
	5	Incremental Cost BA
	6	CARW Revenue Reallocation BA
	7	Employee and Retiree Healthcare BA
	8	Pension Expense BA
	9	One-Way Conservation BA
	10	Consolidated Expense BA
	11	Yermo Water Revenue BA
	12	Incremental Cost -Irrigation BA
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
	5	San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA

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

Utility Name	Balancing Account Name	
California American Water Company	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	Consolidated Expense Balancing Account – Larkfield
		Garrapata SDWSRF Loan Repayment Balancing Account
	10	Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) -San Diego
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Ventura
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Larkfield
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Main
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Central
		Customer Assistance Program CAP (formerly known as Low-Income Ratepayer Assistance (LIRA) Program Balancing Account) Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey WW

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

Utility Name	Balancing Account Name	
		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
California American Water Company	1	Group Insurance - San Diego
		Group Insurance – Monterey
		Group Insurance – Monterey WW
		Group Insurance – Toro
		Group Insurance – LA
		Group Insurance – Ventura
		Group Insurance – Sacramento
		Group Insurance – Larkfield
	12	Hillview SDWSRF Loan Repayment Balancing
	13	Fruitridge SDWSRF Loan Repayment Balancing Accounts
14	Fruitridge SDWSRF Loan Repayment Balancing Accounts	
15	Hillview Water Treatment Balancing Account	
16	Hillview Grant Tax Balancing Account	
17	East Pasadena Purchased Power Balancing Account	
18	East Pasadena-Pumping Balancing Account	
19	East Pasadena Purchase Power Purchased Water Balancing Account.	
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

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

Utility Name	Account Name	
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009
	2	Pension and Benefits Balancing Account
	3	Customer Assistance Program (formerly as California Alternative Rates for Water)
	4	WRAM/MCBA
	5	Clearlake Supply Cost Balancing Account
	6	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

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

Utility Name	Account Name	
Liberty Utilities (Park Water Company)	1	2020 WRAM/MCBA
	2	2021 WRAM/MCBA
	3	2022 WRAM/MCBA
	4	Recycled Water-Incremental Cost BA
	5	CARW Revenue Reallocation BA
	6	One-Way Conservation BA
	7	Group Pension Expense BA
	8	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	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)

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

Utility Name	Account Name	
San Jose Water Company	1	Balancing Account Pending (2020)
	2	Balancing Account Pending (2021)
	3	Balancing Account Pending (2022)
	4	Full Cost Balancing Account
	5	WRAP Program
	6	Pension
	7	SRF Loan I Surcharge
	8	SRF Loan II Surcharge
	9	Recovery of Pressure Reducing Valve BA
	10	Amortization of under collection of various Balancing Accounts GRC 2021
	11	Amortization of under collection of various Balancing Accounts GRC 2021
	12	Water Revenue Adjustment Mechanism (WRAM) BA
Suburban Water Systems	1	WRAM BA (D1905029 & D2110024)- San Jose Hills SA
	2	WRAM BA (Estimated Reserve account balance) -San Jose Hills SA
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) -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)
	10	WRAM BA -La Mirada SA (Estimated Reserve Account Balance)

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

Utility Name	Account Name	
Suburban Water Systems	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	SWRCB User Fee Balancing Account (also known as Department of Public Health User Fee)
	2	Water Revenue Adjustment
	3	Water Conservation Expense One Way
	4	Purchased Power Balancing Account
Bakman Water Company	1	Purchased Power
	2	Purchased Water
	3	Water Quality
	4	California Department of Public Health User Fees Balancing Account
Del Oro Water Company	1	River Island District-Purchased Power and Water
	2	Lime Saddle District-Purchased Power and Water
	3	Magalia District-Purchased Power and Water
	4	Paradise Pines District-Purchased Power and Water
	5	California Pines District-Drought Balancing
	6	Magalia District-Drought Balancing
	7	Strawberry District-Drought Balancing

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

Del Oro Water Company	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