

Amended Report of Summary of Balancing Accounts

For

Class A and B Water Investor-Owned Utilities

For the Six-Month Period Ending June 30, 2024

This is an **Amended Report** to 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, 2024. 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. Updates to the Amended Report are shown as **highlighted** in this report. **The updates are a result of an audit of the San Gabriel Valley Water Company's reflecting changes in the Revised Report dated March 4, 2025.**

Summary

The total number of balancing accounts for Class A Water IOUs is 124, an increase of 14 balancing accounts from the number of accounts in the December 31, 2023, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 25, unchanged from the December 31, 2023, report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code (PUC) §792.5 (e) are included for all the Class A and B 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 2 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 6.

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

		Utility Name	Total No. of accounts as of December 31, 2023	Total No. of accounts as of June 30, 2024	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	13	13	No changes
	2	California American Water Company	20	20	No changes
	3	California Water Service Company	14 ²	18	One account closed and five accounts open, see notes on the next page for an explanation
	4	Golden State Water Company	7	7	No changes
	5	Great Oaks Water Company	7	6	No changes. One account not listed, see notes on the next page for an explanation.
	6	Liberty Utilities (Park Water Company)	8	8	No changes
	7	San Gabriel Valley Water Company	12	20	Eight accounts opened, see notes on the next page for an explanation.
	8	San Jose Water Company	13	15	Two new accounts, see notes on the next page for an explanation.
	9	Suburban Water Systems	16	17	One account requests continuation for the next GRC cycle & one account added, see notes on the next page for an explanation
Total Class A Balancing Accounts			110	124	
Class B	1	Alisal Water Company	5 ³	5	No changes
	2	Bakman Water Company	4	4	No changes
	3	Del Oro Water Company	16	16	No changes
Total Class B Balancing Accounts			25	25	

² Cal Water Service Company had a total of 14 accounts, an account was miscounted in the previous report.

³ Alisal Water Company had a total of five accounts, an account was miscounted in the previous report.

Apple Valley Ranchos Water Company (LU AVWC) lists the following two accounts with zero balances:

1. Incremental Cost BA: LU AVWC requested a 12-month temporary surcharge in AL 248⁴, dated February 1, 2021. AVWC requested to consolidate eight memorandum accounts and the Incremental Cost Balancing Account (ICBA). The 12-month temporary surcharge is for amortization of the under collected balance recorded in the balancing and memorandum accounts authorized in Decision D.20-09-019. Water Division authorized the request.
2. Office Remodel BA: LU AVWC also requested in AL 248 to update its Preliminary Statement of its Tariff Book. The Office Remodel Balancing Account was no longer active and should have been deleted from the Preliminary Statement as ordered in Decision D.20-09-019.

California Water Service Company (CWSC) opened the following five accounts authorized in Decision D.24-03-042. All five accounts had a zero balance in 2023 and were not authorized by the CPUC until March 2024.

1. Monterey-Style Water Revenue Adjustment Account Balancing Account, (M-WRAM).
2. Purchased Water Incremental Cost Balancing Account (Water ICBA)
3. Pump Tax Incremental Cost Balancing Account (Pump Tax ICBA)
4. Purchased Power Incremental Cost Balancing Account (Power ICBA)
5. 2021 General Rate Case Capital One-Way Balancing Account (21GRC COBA)

In addition, CWSC closed the Health Cost BA 2015 GRC (HCBA 3). The amortization of this account with a sur credit to its customers was authorized in the approval of AL 2406-A.

Great Oaks Water Company (GOWC), no longer list the Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM) on its Report on Balancing Accounts as of June 30, 2024. However, GOWC requests continuation of this account on its GRC Application A.24-07-001 under Section II. Existing Memorandum Accounts, Report of Results of Operations (page no. 11).

San Gabriel Valley Water Company (SGVWC) opened eight new balancing accounts:

The five new accounts for the Los Angeles of SGVWC are listed below:

1. LA-2818 Tax Accounting Balancing Account, authorized in D.24-03-005, March 7, 2024.
2. LA-El Monte Office Balancing Account, authorized in D.24-03-005, March 7, 2024.
3. LA-A.19-01-001 Interim Rates Balancing Account, authorized in D.24-03-005, March 7, 2024.
4. LA-Drinking Water Fees Balancing Account (DWFBA), authorized in Resolution W-4698.
5. LA-Water Rights Balancing Account, authorized in D.24-03-005, March 7, 2024.

The three new accounts for the Fontana district of SGVWC are listed below:

1. FWC-2818 Tax Accounting Balancing Account, authorized in D.24-03-005, March 7, 2024.
2. FWC-A.19-01-001 Interim Rates Balancing Account, authorized in D.24-03-005, March 7, 2024.
3. FWC-Drinking Water Fees Balancing Account (DWFBA), authorized in Resolution W-4698.

⁴ LU AVWC request of AL 248 is made pursuant to Ordering Paragraph No. 5 of Decision D.20-09-019, dated October 2, 2020.

Suburban Water Systems (SWS) requested in Application No. A.23-01-001 to refund to its customers the over collected charges through rates from unspent funds of the Conservation Expense One-Way Balancing Account (CEOWBA). The CEOWBA tracks the actual versus authorized conservation expenditures, plus rebates received over the 3-year GRC cycle. SWS requests extending the period for the years 2024 through 2026 for both service areas, San Jose and Whittier La Mirada.

SWS did not include its Sativa Production Cost Balancing Account in this report. On October 3, 2024, at the request of the Water Division, Suburban submitted an update to its Semi-Annual Balancing Account Report.⁵ The update now includes the Sativa Production Cost Balancing Account and the respective balance.

Alisal Water Company (AWC) corrected the balance on its Water Conservation Expense One Way Balancing Account and submitted a revised report. Thus, this report reflects the corrected balance amount of -\$3,766 in the Water Conservation Expense One Way BA. The account was authorized in D.11-03-005 and AL 142 approving a calculated annual budget divided by most recent adopted water sales from a quantity rate surcharge. AWC and the Division of Ratepayer Advocates agreed that any authorized surcharge should be added to the quantity rate, rather than a flat surcharge on each bill. The most recent annual budget for AWC was authorized in AL 207, dated December 30, 2022.

San Jose Water Company (SJWC) opened the following two accounts:

1. Group Insurance Balancing Account (GIBA), authorized in AL 603, filed December 4, 2023, effective January 1, 2024. SJWC created GIBA to recover rising healthcare costs.
2. In addition, SJWC is seeking the recovery of three previous authorized balancing accounts in the previous years for expenses incurred in the year 2023. The Balancing Account Pending (2023), is under review in the current GRC 2024 proceeding in Application A.24-01-001 where a decision is pending.

San Jose Water Company (SJWC) balancing accounts are listed in Table 2.

⁵ The SPCBA was on the Preliminary Statement of SWS's Tariff Book and authorized to be added in the Preliminary Statement via Advice Letter 399, filed December 19, 2023.

Table 2. SJWC's list of balancing accounts.

	December 31, 2023		June 30, 2024
1	Balancing Account Pending (2020)	1	Balancing Account Pending (2020)
2	Balancing Account Pending (2021)	2	Balancing Account Pending (2021)
3	Balancing Account Pending (2022)	3	Balancing Account Pending (2022)
		4	Balancing Account Pending (2023) (A.21-01-003): i. Incremental Balancing Account for treatment for Supply Cost (purchased water, pump tax, purchased recycled water, and purchased power); ii. WRAP Program; and iii. Pension Expense BA
4	Full Cost Balancing Account	5	Full Cost Balancing Account
5	CAP Program	6	CAP Program
6	Pension BA	7	Pension
7	SRF Loan I Surcharge	8	SRF Loan I Surcharge
8	SRF Loan II Surcharge	9	SRF Loan II Surcharge
9	Recovery of Pressure Reducing Valve BA	10	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
11	Amortization of under collection of various Balancing Accounts GRC 2021	12	Amortization of under collection of various Balancing Accounts GRC 2021
12	Water Revenue Adjustment Mechanism (WRAM) BA	13	Water Revenue Adjustment Mechanism (WRAM) BA
13	Drinking Water Fees BA	14	Drinking Water Fees BA
		15	Group Insurance BA

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.⁶

Utility Name	Balancing Account Name	Balance as of December 31, 2023	Balance as of June 30, 2024
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$56,798	-\$57,376
California American Water Company	Other Post-Employment Benefits -All Districts	\$2,430,253	\$1,892,174
	Pension-All Districts	-\$707,722	-\$1,185,902
	San Clemente Dam Project- Monterey	-\$58,092,385	-\$56,700,403
	Conservation-All Districts	\$1,611,184	\$1,797,650
	Water Revenue Adjustment Mechanism/MCBA	-\$17,774,564	-\$15,733,843
	Monterey WW Purchased Power BA	\$249,189	\$287,909
	Seaside Groundwater Basin-Monterey	\$136,429	\$185,095
	Consolidated Expense Balancing Account (CEBA)	-\$4,612,860	-\$3,858,396
	Garrapata SDWSRF Loan Repayment BA	-\$21,995	-\$22,534
	Customer Assistance Program (CAP) (formerly Low-Income Rate Assistance) -All Districts	\$1,339,236	\$1,428,007
	Group Insurance-All Districts	\$1,224,571	\$1,588,632
	Fruitridge SDWSRF Loan Repayment BA D.06-04-073	-\$109,863	-\$109,866
	Fruitridge SDWSRF Loan Repayment BA D.06-04-073	-\$234,801	-\$234,807

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, 2023	Balance as of June 30, 2024
California Water Service Company	Pension 2021 GRC (PCBA 5)	\$8,972,400	\$12,642,187
	Health Cost 2018 GRC (HCBA 4)	\$8,678,189	\$1,675,631
	Health Cost 2021 GRC (HCBA 5)	\$2,591,538 ⁷	\$3,022,919
	CAP/LIRA BA	-\$2,459,278	-\$7,109,543
	RSF BA	\$2,115,558	-\$2,905,559
	District-Specific BA	-\$609,730	-\$2,552,897
	DWBA	-\$1,377,674	-\$1,653,180
Golden State Water Company	WRAM/MCBA	-\$39,914,502	-\$49,308,349
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
Liberty Utilities (Park Water Company)	2022 WRAM	-\$909,975	-\$799,415

⁶ 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 ending balance with more than 10% differential from the “authorized revenue amount”.

⁷ Previous report submitted a balance of an amount of \$3,120,663, which is different than in this current submittal.

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, 2023	Balance as of June 30, 2024
San Gabriel Valley Water Company	LA Water Cost	-\$1,648,857	-\$1,919,122
	LA WRAM	-\$1,436,807	-\$1,547,529
	LA Power Cost	-\$1,469,067	-\$1,334,804
	LA CAP (CARW)	-\$1,631,505	-\$1,934,254
	LA Cons. Prog.	\$4,387	\$152,155
	Fontana Water Company (FWC) Water Cost	\$11,502,767	\$9,493,865
	FWC Cons. Prog.	\$398,996	\$415,051
	FWC Power Cost	-\$1,274,136	-\$23,531
	FWC CAP (CARW)	-\$1,329,640	-\$1,649,859
	FWC PABBA	\$40,679	\$41,444
	FWC WRAM	-\$787,636	-\$1,122,631
San Jose Water Company	San Jose Water Company 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	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power Balancing Account	\$814,983	\$974,135
	Purchased Water Balancing Account	\$228,848	\$311,748
	Water Quality Balancing Account	\$124,309	\$116,917

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, 2023	Balance as of June 30, 2024
Bakman Water Company	California Department of Public Health User Fees Balancing Account	\$75,147	\$74,689
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$153,903	\$136,079
	Paradise Pines-Purchased Power & Water	\$243,192	\$293,466
	Magalia-Power & Water	\$84,165	\$92,367
	California Pines-Drought ⁸	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,701
	River Island-Drought	-\$48,393	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$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

⁸ Account has the same balance listed on the last two reports.

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, 2023	Balance as of June 30, 2024
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$2,398,868	-\$1,829,809
	Incremental Cost BA	-\$983,099	-\$1,325,780
	Yermo Water Revenue BA	-\$739,180	-\$687,943
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$58,092,385	-\$56,700,403
	WRAM/MCBA-All Districts	-\$17,774,564	-\$15,733,843
	Consolidated Expense BA	-\$4,612,860	-\$3,858,396
	OPEB Balancing	\$2,430,253	\$1,892,174
	Conservation Balancing Account - All Districts	\$1,611,184	\$1,797,650
California Water Service Company	WRAM/MCBA	-\$64,159,900	-\$6,324,149
	Pension 2021 GRC (PCBA 5)	\$8,972,400 ⁹	\$12,642,187
	CAP/LIRA BA	-\$2,459,278	-\$7,109,543
	M-WRAM	-\$17,881,245	-\$39,270,806
	Water ICBA	\$7,105,866	\$11,236,664
Golden State Water Company	WRAM/MCBA	-\$39,914,502	-\$49,308,349
	CAP	-\$5,763,038	-\$7,747,409
Great Oaks Water Company	Pension Expense BA	-\$1,200,457	-\$1,200,457
	Purchased Power BA	-\$795,508	-\$1,027,040
Liberty Utilities (Park Water Company)	Group Pension Expense BA	-\$2,987,823	-\$2,502,069
	CARW Revenue Reallocation BA	\$1,620,832	\$1,563,529

⁹ Previous report showed a balance of \$5,137,239, which is different than the current balance.

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, 2023	Balance as of June 30, 2024
San Gabriel Valley Water Company	FWC Water Cost BA	\$11,502,767	\$9,493,865
	LA Power Cost BA	-\$1,469,067	-\$1,334,804
	LA Water Rights BA	\$0	\$1,998,570
	LA WRAM BA	-\$1,436,807	-\$1,547,529
	LA Water Cost BA	-\$1,648,857	-\$1,919,122
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$9,385,905 ¹⁰	-\$11,449,652
	Full Cost BA	\$0	\$6,931,156
	Balancing Account Pending (2023)	\$6,710,390	\$6,890,877
	Balancing Account-Pending (2021)	-\$6,180,977	-\$6,347,223
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - PP, PW and PW-Estimated balance for period July 2021 through June 2024	-\$3,835,894	-\$4,096,120
	Whittier La Mirada Service Area (WML SA)- PP, PW and PW -Estimated balance for period July 2022 through June 2024	-\$3,680,360	-\$3,848,245
	SJH SA - PP, PW and PW (AL 364)	-\$3,208,381	-\$2,546,366
	WLM SA - PP, PW and PW (AL 364)	-\$3,037,835	-\$2,354,438

¹⁰ SJWC erroneously submitted a balance of **-\$16,704,478** for the WRAM BA on its report as of December 31, 2024, since this was the balance as of June 30, 2023. The actual balance as of December 31, 2024, is **-\$9,835,905**.

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, 2023	Balance as of June 30, 2024
Alisal Water Company	Water Conservation Expense One Way	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power	\$814,983	\$974,135
Del Oro Water Company ¹¹	Paradise Pines District-Drought BA	-\$1,190,701	-\$1,190,701
	Paradise Pines District-Lost Revenue BA	-\$543,116	-\$543,116
	Paradise Pines District-Purchased Power and Water	\$243,192	\$293,467
	Johnson Park District-Drought BA	-\$240,667	-\$240,667

¹¹ All Drought and Lost Revenue Balancing Accounts list identical balances for the following reasons. The Lost Revenue Balancing Accounts were subject to legal proceedings involving PG&E, causing a delay in reaching a settlement. Del Oro Water Company's 2023 General Rate Case (GRC) was not finalized until July 11, 2024. In 2023, Del Oro Water Company confirmed receipt of 60% of the settlement amount, after deducting attorney fees. As a result, DOWC is considering refunding a portion of the Lost Revenue surcharge collected to its customers.

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, 2023	Balance as of June 30, 2024
Apple Valley Water Company	Pension Expense BA	-\$2,398,868	-\$1,829,809
	Incremental Cost Balancing Account (ICBA)-Domestic Service	-\$983,099	-\$1,325,780
California American Water Company	OPEBA BA	\$2,430,253	\$1,892,174
	Pension BA	-\$707,722	-\$1,185,902
	Monterey Seaside Groundwater Basin BA	\$136,429	\$185,095
	Group Insurance BA	\$1,224,571	\$1,588,632
	Grant Tax Balancing Account-Hillview	-\$6,966	\$23,971
	East Pasadena Purchased Power BA	-\$216,962	-\$309,294
	East Pasadena Pumping BA	-\$332,419	-\$420,159
California Water Service Company	WRAM/MCBA	-\$64,159,900	-\$6,324,149
	Conservation 2018 GRC (CEBA4)	\$2,243,764	-\$21,545
	Conservation 2021GRC (CEBA5)	\$871,498	\$1,077,186
	Pension 2018 GRC (PCBA 4)	-\$10,981,538	-\$4,821,160
	Pension 2021 GRC (PCBA 5)	\$8,972,400	\$12,642,187
	Health Cost BA - 2018 GRC (HCBA4)	\$8,678,189	\$1,675,631
	CAP/LIRA Balancing Account	-\$2,459,278	-\$7,109,543

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, 2023	Balance as of June 30, 2024
California Water Service Company	RSF Balancing Account	\$2,115,558	-\$2,905,559
	District-Specific BAs	-\$609,730	-\$2,552,897
	DWBA	-\$1,377,674	-\$1,653,180
	M-WRAM	-\$17,881,245	-\$39,270,806
	Water ICBA	\$7,105,866	\$11,236,664
	Pump Tax ICBA	-\$88,926	-\$150,245
	Power ICBA	-\$358,623	-\$1,920,782
Golden State Water Company	American Recovery & Reinvestment Act of 2009	\$104,584	\$142,711
	Pension and Benefits BA	\$1,082,771	\$1,381,928
	Customer Assistant Program (CAP)	-\$5,763,037	-\$7,747,409
	WRAM/MCBA	-\$39,914,502	-\$49,308,349
	Clearlake Supply Cost BA	\$71,612	\$113,517
	General Ratemaking Area Balancing Account (GRABA)	\$226,459	\$364,116
	Drinking Water Fees Balancing Account	-\$1,021,610	-\$1,278,400
Park Water Company	2022 WRAM/MCBA	-\$909,975	-\$799,415
	Incremental Cost BA	-\$688,898	-\$845,103
	Drinking Water Fees BA	-\$96,539	-\$121,976

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, 2023	Balance as of June 30, 2024
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
	LA Cons. Prog. BA	\$4,387	\$152,155
	FWC- CAP BA	-\$1,329,640	-\$1,649,859
	FWC – Power BA	-\$1,274,136	-\$23,531
	FWC – WRAM BA	-\$787,636	-\$1,122,631
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$9,835,905 ¹²	-\$11,449,652
	SRF Loan I Surcharge	-\$52,532	\$9,373
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PW (AL 364) SJH SA	-\$3,208,381	-\$2,546,365
	PP, PW, and PW SJH SA (AL 375)	-\$61,888	-\$16,338
	PP, PW, and PW WLM SA (AL 364)	-\$3,037,835	-\$2,354,438
	PP, PW, and PW-WLM SA (AL 375)	\$13,912	\$36,728
	Drinking Water Fees BA-SJH and WLM Sas.	-\$123,255	-\$95,461

¹² SJWC mistakenly reported a balance of **-\$16,704,478** for the WRAM BA on its report dated December 31, 2024, as this was the balance as of June 30, 2023. The correct balance as of December 31, 2024, is **-\$9,835,905**.

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, 2023	Balance as of June 30, 2024
Alisal Water Company	Water Conservation Expense One Way	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power BA	\$814,984	\$974,135
Del Oro Water Company	Lime Saddle-Power and Water	\$153,903	\$173,041
	Magalia-Power and Water	\$84,165	\$92,367

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 were 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 California American Water'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 American Water states in its report that all the balancing accounts amounts shown are preliminary and have not been audited by the Company's independently registered public accounting firm.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in A. 20-07-012 (Decision D. 23-06-024) or were reviewed in advice letters.
Great Oaks Water Company	All accounts are under review by the Water Division in AL 326.
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	The December 2019 balance recorded in the Los Angeles County Division Conservation Program balancing account was audited in 2021 by the CPUC'S Utility Audits Branch. All other balancing account balances have been reviewed in the previous three years.

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

Utility Name	Balancing Account Name and Balance (if applicable)
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) WRAM BA for SJH SA (Estimated Unaudited Account) for SJH SA, for period January 2022 through June 2024. 2) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (Future Filing for period July 2022 through June 2024) (SJH SA) 3) Recycled Water (Estimated Reserve Account) for SJH SA 4) WRAM (Estimated Unaudited Account) for Whittier-La Mirada Service Area (WLM SA), for period January 2021 through June 2024. 5) PP, PW, and PW for WLM SA (Estimated Unaudited Account) for period July 2022 through June 2024).
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.
Alisal Water Company	All active accounts have been reviewed within the past 3 years.
Bakman Water Company	<p>All the following accounts were reviewed in 2020 and have not been reviewed in the previous three years:</p> <ul style="list-style-type: none"> • Purchased Power BA • Purchased Water BA • Water Quality • California Department of Public Health User Fees BA
Del Oro Water Company	Balancing accounts that were not amortized during the 2020 General Rate Case (GRC) were reviewed in the 2023 GRC, which was only concluded on July 11, 2024. Additionally, new accounts were established for Lost Revenue attributed to the Camp Fire incident. In December 2023, PG&E communicated to Del Oro Water Company that the settlement resulting from the litigation between PG&E and the Insurance Agent had been finalized. Del Oro Water Company received 60% of the settlement amount after deducting attorney fees and shared this information with the Water Division. Consequently, Del Oro Water Company plans to refund a portion of the Lost Revenue Balancing Account surcharge that was collected.

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	CARW Revenue Reallocation BA
	6	Employee and Retiree Healthcare BA
	7	Pension Expense BA
	8	One-Way Conservation BA
	9	Consolidated Expense BA
	10	Incremental Cost BA – Domestic Service
	11	Drinking Water Fees Balancing Account
	12	Yermo Water Revenue BA
	13	Incremental Cost BA-Irrigation
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	Conservation Balancing Account- Larkfield
		Conservation Balancing Account - Los Angeles
		Conservation Balancing Account - Monterey Main
		Conservation Balancing Account - Monterey Satellite
		Conservation Balancing Account - Monterey WW
		Conservation Balancing Account – Sacramento
		Conservation Balancing Account - San Diego
		Conservation Balancing Account – Ventura
	5	WRAM/MCBA - San Diego
		WRAM/MCBA - Los Angeles
		WRAM/MCBA – Ventura
		WRAM/MCBA – Larkfield

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

Utility Name	Balancing Account Name	
California American Water Company	5	WRAM/MCBA – Monterey
		WRAM/MCBA - Monterey-Ambler
		WRAM/MCBA - Monterey-Toro
		WRAM/MCBA - Sacramento
	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
		Consolidated Expense Balancing Account – Larkfield
	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
		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

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

Utility Name	Balancing Account Name	
California American Water Company	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	Drinking Water Fees Balancing Account
	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
California Water Service Company	18	East Pasadena Purchased Power Balancing Account
	19	East Pasadena-Pumping Balancing Account
	20	East Pasadena Purchase Power Purchased Water Balancing Account.
	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2018 GRC (CEBA 4)
	4	Conservation 2021 GRC (CEBA 5)
	5	Pension 2015 GRC (PCBA 3)
	6	Pension 2018 GRC (PCBA 4)
	7	Pension 2021 GRC (PCBA 5)
	8	Health Cost BA 2018 (HCBA 4)
	9	Health Cost 2021 GRC (HCBA 5)
	10	CAP/LIRA Balancing Account
	11	RSF Balancing Account
	12	District-Specific Bas
	13	Drinking Water Fees Balancing Account
	14	M-WRAM
	15	Water ICBA

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

Utility Name	Balancing Account Name	
California Water Service Company	16	Pump Tax ICBA
	17	Power ICBA
	18	21GRC COBA
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	General Ratemaking Area Balancing Account ("GRABA")
	7	Drinking Water Fees Balancing Account
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	Drinking Water Fees BA
Liberty Utilities (Park Water Company)	1	2022 WRAM/MCBA
	2	Recycled Water-Incremental Cost BA
	3	CARW Revenue Reallocation BA
	4	One-Way Conservation BA
	5	Group Pension Expense BA
	6	Consolidated Expense Balancing Account (CEBA)

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

Utility Name	Account Name	
Liberty Utilities (Park Water	7	ICBA
	8	Drinking Water Fees Balancing Account
San Gabriel Valley Water Company	1	LA-Water Cost
	2	LA-Power Cost
	3	LA-Water Revenue Adjustment Mechanism (WRAM)
	4	LA-Customer Assistance Program (CAP)/California Alternative Rates for Water (CARW)
	5	LA-Conservation Program
	6	LA-Previously Authorized Balances Balancing Account (PABBA)
	7	LA-2818 Tax Accounting Balancing Account
	8	LA-El Monte Office Balancing Account
	9	LA-A.19-01-001 Interim Rates Balancing Account
	10	LA-Drinking Water Fees Balancing Account (DWFBA)
	11	LA-Water Rights Balancing Account
	12	FWC-Water Cost
	13	FWC-Power Cost
	14	FWC-Water Revenue Adjustment Mechanism (WRAM)
	15	FWC-Customer Assistance Program (CAP) Balancing Account/CARW
	16	FWC-Conservation Program
	17	FWC-Previously Authorized Balances Balancing Account (PABBA)
	18	2018 Tax Accounting Balancing Account
	19	A.19-01-001 Interim Rates Balancing Account
	20	FWC-Drinking Water Fees Balancing Account (DWFBA)

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	Balancing Account Pending (2023)
	5	Full Cost Balancing Account
	6	CAP Program
	7	Pension
	8	SRF Loan I Surcharge
	9	SRF Loan II Surcharge
	10	Recovery of Pressure Reducing Valve BA
	11	Amortization of under collection of various Balancing Accounts GRC 2021
	12	Amortization of under collection of various Balancing Accounts GRC 2021
	13	Water Revenue Adjustment Mechanism (WRAM) BA
	14	Drinking Water Fees BA
	15	Group Insurance BA
Suburban Water Systems	1	WRAM BA (D1905029 & D2110024)- San Jose Hills SA
	2	WRAM BA (Estimated Unaudited account balance) -San Jose Hills SA
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) -SJH SA
	4	Recycled Water (AL 364) -San Jose Hills SA
	5	PP, PW, and PW (AL 375)-San Jose Hills SA
	6	Recycled Water (AL 375)-San Jose Hills SA
	7	PP, PW, and PW (Estimated balance) -San Jose Hills SA
	8	Recycled Water (Estimated Reserve account balance)-San Jose Hills SA

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

Utility Name	Account Name	
Suburban Water Systems	9	WRAM BA Whittier-La Mirada SA (D1905029 & D2110024)
	10	WRAM BA -La Mirada SA (Estimated Unaudited 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	2024 - 2026 Conservation Expense One-Way (Pending GRC A.23-01-001 Decision)- Both San Jose and Whittier La Mirada Service Areas
	15	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	16	Drinking Water Fees Balancing Account (AL 395-W)
	17	Sativa Cost Production Cost Balancing Account
Alisal Water Company	1	Water Quality Expenses
	2	SWRCB User Fee Balancing Account (also known as Department of Public Health User Fee)
	3	Water Revenue Adjustment
	4	Water Conservation Expense One Way
	5	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

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

Utility Name	Account Name	
Del Oro Water Company	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

Report of Summary of Balancing Accounts
For
Class A and B Water Investor-Owned Utilities
For the Six-Month Period Ending June 30, 2024

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, 2024. 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 124, an increase of 14 balancing accounts from the number of accounts in the December 31, 2023, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 25, unchanged from the December 31, 2023, report (see Table 1). In addition, the following reporting requirements as specified in the Public Utilities Code (PUC) §792.5 (e) are included for all the Class A and B 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 2 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 6.

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

		Utility Name	Total No. of accounts as of December 31, 2023	Total No. of accounts as of June 30, 2024	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	13	13	No changes
	2	California American Water Company	20	20	No changes
	3	California Water Service Company	14 ²	18	One account closed and five accounts open, see notes on the next page for an explanation
	4	Golden State Water Company	7	7	No changes
	5	Great Oaks Water Company	7	6	No changes. One account not listed, see notes on the next page for an explanation.
	6	Liberty Utilities (Park Water Company)	8	8	No changes
	7	San Gabriel Valley Water Company	12	20	Eight accounts opened, see notes on the next page for an explanation.
	8	San Jose Water Company	13	15	Two new accounts, see notes on the next page for an explanation.
	9	Suburban Water Systems	16	17	One account requests continuation for the next GRC cycle & one account added, see notes on the next page for an explanation
Total Class A Balancing Accounts			110	124	
Class B	1	Alisal Water Company	5 ³	5	No changes
	2	Bakman Water Company	4	4	No changes
	3	Del Oro Water Company	16	16	No changes
Total Class B Balancing Accounts			25	25	

² Cal Water Service Company had a total of 14 accounts, an account was miscounted in the previous report.

³ Alisal Water Company had a total of five accounts, an account was miscounted in the previous report.

Apple Valley Ranchos Water Company (LU AVWC) lists the following two accounts with zero balances:

1. Incremental Cost BA: LU AVWC requested a 12-month temporary surcharge in AL 248⁴, dated February 1, 2021. AVWC requested to consolidate eight memorandum accounts and the Incremental Cost Balancing Account (ICBA). The 12-month temporary surcharge is for amortization of the under collected balance recorded in the balancing and memorandum accounts authorized in Decision D.20-09-019. Water Division authorized the request.
2. Office Remodel BA: LU AVWC also requested in AL 248 to update its Preliminary Statement of its Tariff Book. The Office Remodel Balancing Account was no longer active and should have been deleted from the Preliminary Statement as ordered in Decision D.20-09-019.

California Water Service Company (CWSC) opened the following five accounts authorized in Decision D.24-03-042. All five accounts had a zero balance in 2023 and were not authorized by the CPUC until March 2024.

1. Monterey-Style Water Revenue Adjustment Account Balancing Account, (M-WRAM).
2. Purchased Water Incremental Cost Balancing Account (Water ICBA)
3. Pump Tax Incremental Cost Balancing Account (Pump Tax ICBA)
4. Purchased Power Incremental Cost Balancing Account (Power ICBA)
5. 2021 General Rate Case Capital One-Way Balancing Account (21GRC COBA)

In addition, CWSC closed the Health Cost BA 2015 GRC (HCBA 3). The amortization of this account with a sur credit to its customers was authorized in the approval of AL 2406-A.

Great Oaks Water Company (GOWC), no longer list the Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM) on its Report on Balancing Accounts as of June 30, 2024. However, GOWC requests continuation of this account on its GRC Application A.24-07-001 under Section II. Existing Memorandum Accounts, Report of Results of Operations (page no. 11).

San Gabriel Valley Water Company (SGVWC) opened eight new balancing accounts:

The five new accounts for the Los Angeles of SGVWC are listed below:

1. LA-2818 Tax Accounting Balancing Account, authorized in D.24-03-005, March 7, 2024.
2. LA-El Monte Office Balancing Account, authorized in D.24-03-005, March 7, 2024.
3. LA-A.19-01-001 Interim Rates Balancing Account, authorized in D.24-03-005, March 7, 2024.
4. LA-Drinking Water Fees Balancing Account (DWFBA), authorized in Resolution W-4698.
5. LA-Water Rights Balancing Account, authorized in D.24-03-005, March 7, 2024.

The three new accounts for the Fontana district of SGVWC are listed below:

1. FWC-2818 Tax Accounting Balancing Account, authorized in D.24-03-005, March 7, 2024.
2. FWC-A.19-01-001 Interim Rates Balancing Account, authorized in D.24-03-005, March 7, 2024.
3. FWC-Drinking Water Fees Balancing Account (DWFBA), authorized in Resolution W-4698.

⁴ LU AVWC request of AL 248 is made pursuant to Ordering Paragraph No. 5 of Decision D.20-09-019, dated October 2, 2020.

Suburban Water Systems (SWS) requested in Application No. A.23-01-001 to refund to its customers the over collected charges through rates from unspent funds of the Conservation Expense One-Way Balancing Account (CEOWBA). The CEOWBA tracks the actual versus authorized conservation expenditures, plus rebates received over the 3-year GRC cycle. SWS requests extending the period for the years 2024 through 2026 for both service areas, San Jose and Whittier La Mirada.

SWS did not include its Sativa Production Cost Balancing Account in this report. On October 3, 2024, at the request of the Water Division, Suburban submitted an update to its Semi-Annual Balancing Account Report.⁵ The update now includes the Sativa Production Cost Balancing Account and the respective balance.

Alisal Water Company (AWC) corrected the balance on its Water Conservation Expense One Way Balancing Account and submitted a revised report. Thus, this report reflects the corrected balance amount of -\$3,766 in the Water Conservation Expense One Way BA. The account was authorized in D.11-03-005 and AL 142 approving a calculated annual budget divided by most recent adopted water sales from a quantity rate surcharge. AWC and the Division of Ratepayer Advocates agreed that any authorized surcharge should be added to the quantity rate, rather than a flat surcharge on each bill. The most recent annual budget for AWC was authorized in AL 207, dated December 30, 2022.

San Jose Water Company (SJWC) opened the following two accounts:

1. Group Insurance Balancing Account (GIBA), authorized in AL 603, filed December 4, 2023, effective January 1, 2024. SJWC created GIBA to recover rising healthcare costs.
2. In addition, SJWC is seeking the recovery of three previous authorized balancing accounts in the previous years for expenses incurred in the year 2023. The Balancing Account Pending (2023), is under review in the current GRC 2024 proceeding in Application A.24-01-001 where a decision is pending.

San Jose Water Company (SJWC) balancing accounts are listed in Table 2.

⁵ The SPCBA was on the Preliminary Statement of SWS's Tariff Book and authorized to be added in the Preliminary Statement via Advice Letter 399, filed December 19, 2023.

Table 2. SJWC's list of balancing accounts.

	December 31, 2023		June 30, 2024
1	Balancing Account Pending (2020)	1	Balancing Account Pending (2020)
2	Balancing Account Pending (2021)	2	Balancing Account Pending (2021)
3	Balancing Account Pending (2022)	3	Balancing Account Pending (2022)
		4	Balancing Account Pending (2023) (A.21-01-003): i. Incremental Balancing Account for treatment for Supply Cost (purchased water, pump tax, purchased recycled water, and purchased power); ii. WRAP Program; and iii. Pension Expense BA
4	Full Cost Balancing Account	5	Full Cost Balancing Account
5	CAP Program	6	CAP Program
6	Pension BA	7	Pension
7	SRF Loan I Surcharge	8	SRF Loan I Surcharge
8	SRF Loan II Surcharge	9	SRF Loan II Surcharge
9	Recovery of Pressure Reducing Valve BA	10	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
11	Amortization of under collection of various Balancing Accounts GRC 2021	12	Amortization of under collection of various Balancing Accounts GRC 2021
12	Water Revenue Adjustment Mechanism (WRAM) BA	13	Water Revenue Adjustment Mechanism (WRAM) BA
13	Drinking Water Fees BA	14	Drinking Water Fees BA
		15	Group Insurance BA

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.*⁶

Utility Name	Balancing Account Name	Balance as of December 31, 2023	Balance as of June 30, 2024
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$56,798	-\$57,376
California American Water Company	Other Post-Employment Benefits -All Districts	\$2,430,253	\$1,892,174
	Pension-All Districts	-\$707,722	-\$1,185,902
	San Clemente Dam Project- Monterey	-\$58,092,385	-\$56,700,403
	Conservation-All Districts	\$1,611,184	\$1,797,650
	Water Revenue Adjustment Mechanism/MCBA	-\$17,774,564	-\$15,733,843
	Monterey WW Purchased Power BA	\$249,189	\$287,909
	Seaside Groundwater Basin-Monterey	\$136,429	\$185,095
	Consolidated Expense Balancing Account (CEBA)	-\$4,612,860	-\$3,858,396
	Garrapata SDWSRF Loan Repayment BA	-\$21,995	-\$22,534
	Customer Assistance Program (CAP) (formerly Low-Income Rate Assistance) -All Districts	\$1,339,236	\$1,428,007
	Group Insurance-All Districts	\$1,224,571	\$1,588,632
	Fruitridge SDWSRF Loan Repayment BA D.06-04-073	-\$109,863	-\$109,866
	Fruitridge SDWSRF Loan Repayment BA D.06-04-073	-\$234,801	-\$234,807

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, 2023	Balance as of June 30, 2024
California Water Service Company	Pension 2021 GRC (PCBA 5)	\$8,972,400	\$12,642,187
	Health Cost 2018 GRC (HCBA 4)	\$8,678,189	\$1,675,631
	Health Cost 2021 GRC (HCBA 5)	\$2,591,538 ⁷	\$3,022,919
	CAP/LIRA BA	-\$2,459,278	-\$7,109,543
	RSF BA	\$2,115,558	-\$2,905,559
	District-Specific BA	-\$609,730	-\$2,552,897
	DWBA	-\$1,377,674	-\$1,653,180
Golden State Water Company	WRAM/MCBA	-\$39,914,502	-\$49,308,349
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
Liberty Utilities (Park Water Company)	2022 WRAM	-\$909,975	-\$799,415

⁶ 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 ending balance with more than 10% differential from the "authorized revenue amount".

⁷ Previous report submitted a balance of an amount of \$3,120,663, which is different than in this current submittal.

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, 2023	Balance as of June 30, 2024
San Gabriel Valley Water Company	LA Water Cost	-\$1,799,981	-\$1,897,361
	LA WRAM	-\$1,436,836	-\$1,542,563
	LA Power Cost	-\$894,175	-\$1,610,588
	LA CAP (CARW)	-\$1,631,669	-\$1,909,925
	LA Cons. Prog.	-\$147,445	\$152,155
	Fontana Water Company (FWC) Water Cost	\$9,158,200	\$10,024,752
	FWC Cons. Prog.	\$238,309	\$486,718
	FWC CAP (CARW)	-\$1,339,088	-\$1,651,919
	FWC PABBA	\$40,679	\$42,103
	FWC WRAM	-\$787,627	-\$1,118,644
San Jose Water Company	San Jose Water Company 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	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power Balancing Account	\$814,983	\$974,135
	Purchased Water Balancing Account	\$228,848	\$311,748
	Water Quality Balancing Account	\$124,309	\$116,917

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, 2023	Balance as of June 30, 2024
Bakman Water Company	California Department of Public Health User Fees Balancing Account	\$75,147	\$74,689
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$153,903	\$136,079
	Paradise Pines-Purchased Power & Water	\$243,192	\$293,466
	Magalia-Power & Water	\$84,165	\$92,367
	California Pines-Drought ⁸	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,701
	River Island-Drought	-\$48,393	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$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

⁸ Account has the same balance listed on the last two reports.

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, 2023	Balance as of June 30, 2024
Liberty Utilities (Apple Valley Ranchos)	Pension Expense BA	-\$2,398,868	-\$1,829,809
	Incremental Cost BA	-\$983,099	-\$1,325,780
	Yermo Water Revenue BA	-\$739,180	-\$687,943
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$58,092,385	-\$56,700,403
	WRAM/MCBA-All Districts	-\$17,774,564	-\$15,733,843
	Consolidated Expense BA	-\$4,612,860	-\$3,858,396
	OPEB Balancing	\$2,430,253	\$1,892,174
	Conservation Balancing Account - All Districts	\$1,611,184	\$1,797,650
California Water Service Company	WRAM/MCBA	-\$64,159,900	-\$6,324,149
	Pension 2021 GRC (PCBA 5)	\$8,972,400 ⁹	\$12,642,187
	CAP/LIRA BA	-\$2,459,278	-\$7,109,543
	M-WRAM	-\$17,881,245	-\$39,270,806
	Water ICBA	\$7,105,866	\$11,236,664
Golden State Water Company	WRAM/MCBA	-\$39,914,502	-\$49,308,349
	CAP	-\$5,763,038	-\$7,747,409
Great Oaks Water Company	Pension Expense BA	-\$1,200,457	-\$1,200,457
	Purchased Power BA	-\$795,508	-\$1,027,040
Liberty Utilities (Park Water Company)	Group Pension Expense BA	-\$2,987,823	-\$2,502,069
	CARW Revenue Reallocation BA	\$1,620,832	\$1,563,529

⁹ Previous report showed a balance of \$5,137,239, which is different than the current balance.

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, 2023	Balance as of June 30, 2024
San Gabriel Valley Water Company	FWC Water Cost BA	\$9,158,200	\$10,024,752
	LA Power Cost BA	-\$894,175	-\$1,610,588
	LA Water Rights BA	\$0	\$1,992,770
	LA WRAM BA	-\$1,436,836	-\$1,542,563
	LA Water Cost BA	-\$1,799,981	-\$1,897,361
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$9,385,905 ¹⁰	-\$11,449,652
	Full Cost BA	\$0	\$6,931,156
	Balancing Account Pending (2023)	\$6,710,390	\$6,890,877
	Balancing Account-Pending (2021)	-\$6,180,977	-\$6,347,223
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - PP, PW and PW-Estimated balance for period July 2021 through June 2024	-\$3,835,894	-\$4,096,120
	Whittier La Mirada Service Area (WML SA)- PP, PW and PW -Estimated balance for period July 2022 through June 2024	-\$3,680,360	-\$3,848,245
	SJH SA - PP, PW and PW (AL 364)	-\$3,208,381	-\$2,546,366
	WLM SA - PP, PW and PW (AL 364)	-\$3,037,835	-\$2,354,438

¹⁰ SJWC erroneously submitted a balance of -\$16,704,478 for the WRAM BA on its report as of December 31, 2024, since this was the balance as of June 30, 2023. The actual balance as of December 31, 2024, is -\$9,835,905.

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, 2023	Balance as of June 30, 2024
Alisal Water Company	Water Conservation Expense One Way	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power	\$814,983	\$974,135
Del Oro Water Company ¹¹	Paradise Pines District-Drought BA	-\$1,190,701	-\$1,190,701
	Paradise Pines District-Lost Revenue BA	-\$543,116	-\$543,116
	Paradise Pines District-Purchased Power and Water	\$243,192	\$293,467
	Johnson Park District-Drought BA	-\$240,667	-\$240,667

¹¹ All Drought and Lost Revenue Balancing Accounts list identical balances for the following reasons. The Lost Revenue Balancing Accounts were subject to legal proceedings involving PG&E, causing a delay in reaching a settlement. Del Oro Water Company's 2023 General Rate Case (GRC) was not finalized until July 11, 2024. In 2023, Del Oro Water Company confirmed receipt of 60% of the settlement amount, after deducting attorney fees. As a result, DOWC is considering refunding a portion of the Lost Revenue surcharge collected to its customers.

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, 2023	Balance as of June 30, 2024
Apple Valley Water Company	Pension Expense BA	-\$2,398,868	-\$1,829,809
	Incremental Cost Balancing Account (ICBA)-Domestic Service	-\$983,099	-\$1,325,780
California American Water Company	OPEBA BA	\$2,430,253	\$1,892,174
	Pension BA	-\$707,722	-\$1,185,902
	Monterey Seaside Groundwater Basin BA	\$136,429	\$185,095
	Group Insurance BA	\$1,224,571	\$1,588,632
	Grant Tax Balancing Account-Hillview	-\$6,966	\$23,971
	East Pasadena Purchased Power BA	-\$216,962	-\$309,294
	East Pasadena Pumping BA	-\$332,419	-\$420,159
California Water Service Company	WRAM/MCBA	-\$64,159,900	-\$6,324,149
	Conservation 2018 GRC (CEBA4)	\$2,243,764	-\$21,545
	Conservation 2021GRC (CEBA5)	\$871,498	\$1,077,186
	Pension 2018 GRC (PCBA 4)	-\$10,981,538	-\$4,821,160
	Pension 2021 GRC (PCBA 5)	\$8,972,400	\$12,642,187
	Health Cost BA - 2018 GRC (HCBA4)	\$8,678,189	\$1,675,631
	CAP/LIRA Balancing Account	-\$2,459,278	-\$7,109,543

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, 2023	Balance as of June 30, 2024
California Water Service Company	RSF Balancing Account	\$2,115,558	-\$2,905,559
	District-Specific BAs	-\$609,730	-\$2,552,897
	DWBA	-\$1,377,674	-\$1,653,180
	M-WRAM	-\$17,881,245	-\$39,270,806
	Water ICBA	\$7,105,866	\$11,236,664
	Pump Tax ICBA	-\$88,926	-\$150,245
	Power ICBA	-\$358,623	-\$1,920,782
Golden State Water Company	American Recovery & Reinvestment Act of 2009	\$104,584	\$142,711
	Pension and Benefits BA	\$1,082,771	\$1,381,928
	Customer Assistant Program (CAP)	-\$5,763,037	-\$7,747,409
	WRAM/MCBA	-\$39,914,502	-\$49,308,349
	Clearlake Supply Cost BA	\$71,612	\$113,517
	General Ratemaking Area Balancing Account (GRABA)	\$226,459	\$364,116
	Drinking Water Fees Balancing Account	-\$1,021,610	-\$1,278,400
Park Water Company	2022 WRAM/MCBA	-\$909,975	-\$799,415
	Incremental Cost BA	-\$688,898	-\$845,103
	Drinking Water Fees BA	-\$96,539	-\$121,976

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, 2023	Balance as of June 30, 2024
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
San Gabriel Valley Water Company	Los Angeles (LA) LA Power Cost Balancing Account	-\$894,175	-\$1,610,588
	LA Cons. Prog. BA	-\$147,445	\$152,155
	FWC- CAP BA	-\$1,339,088	-\$1,651,919
	FWC – Power BA	-\$1,069,787	-\$401,397
	FWC – Cons. Prog. BA	\$238,309	\$486,718
	FWC – WRAM BA	-\$787,627	-\$1,118,644
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$9,835,905 ¹²	-\$11,449,652
	SRF Loan I Surcharge	-\$52,532	\$9,373
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	PP, PW, and PW (AL 364) SJH SA	-\$3,208,381	-\$2,546,365
	PP, PW, and PW SJH SA (AL 375)	-\$61,888	-\$16,338
	PP, PW, and PW WLM SA (AL 364)	-\$3,037,835	-\$2,354,438
	PP, PW, and PW-WLM SA (AL 375)	\$13,912	\$36,728
	Drinking Water Fees BA- SJH and WLM Sas.	-\$123,255	-\$95,461

¹² SJWC mistakenly reported a balance of -\$16,704,478 for the WRAM BA on its report dated December 31, 2024, as this was the balance as of June 30, 2023. The correct balance as of December 31, 2024, is -\$9,835,905.

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, 2023	Balance as of June 30, 2024
Alisal Water Company	Water Conservation Expense One Way	-\$3,766	-\$4,616
Bakman Water Company	Purchased Power BA	\$814,984	\$974,135
Del Oro Water Company	Lime Saddle-Power and Water	\$153,903	\$173,041
	Magalia-Power and Water	\$84,165	\$92,367

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 were 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 California American Water'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 American Water states in its report that all the balancing accounts amounts shown are preliminary and have not been audited by the Company's independently registered public accounting firm.
California Water Service Company	All active accounts have been reviewed within the past 3 years.
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in A. 20-07-012 (Decision D. 23-06-024) or were reviewed in advice letters.
Great Oaks Water Company	All accounts are under review by the Water Division in AL 326.
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	The December 2019 balance recorded in the Los Angeles County Division Conservation Program balancing account was audited in 2021 by the CPUC'S Utility Audits Branch. All other balancing account balances have been reviewed in the previous three years.

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

Utility Name	Balancing Account Name and Balance (if applicable)
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) WRAM BA for SJH SA (Estimated Unaudited Account) for SJH SA, for period January 2022 through June 2024. 2) Purchased Power, Purchased Water, and Pumped Water for San Jose Hills Service Area (Future Filing for period July 2022 through June 2024) (SJH SA) 3) Recycled Water (Estimated Reserve Account) for SJH SA 4) WRAM (Estimated Unaudited Account) for Whittier-La Mirada Service Area (WLM SA), for period January 2021 through June 2024. 5) PP, PW, and PW for WLM SA (Estimated Unaudited Account) for period July 2022 through June 2024).
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.
Alisal Water Company	All active accounts have been reviewed within the past 3 years.
Bakman Water Company	<p>All the following accounts were reviewed in 2020 and have not been reviewed in the previous three years:</p> <ul style="list-style-type: none"> • Purchased Power BA • Purchased Water BA • Water Quality • California Department of Public Health User Fees BA
Del Oro Water Company	Balancing accounts that were not amortized during the 2020 General Rate Case (GRC) were reviewed in the 2023 GRC, which was only concluded on July 11, 2024. Additionally, new accounts were established for Lost Revenue attributed to the Camp Fire incident. In December 2023, PG&E communicated to Del Oro Water Company that the settlement resulting from the litigation between PG&E and the Insurance Agent had been finalized. Del Oro Water Company received 60% of the settlement amount after deducting attorney fees and shared this information with the Water Division. Consequently, Del Oro Water Company plans to refund a portion of the Lost Revenue Balancing Account surcharge that was collected.

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	CARW Revenue Reallocation BA
	6	Employee and Retiree Healthcare BA
	7	Pension Expense BA
	8	One-Way Conservation BA
	9	Consolidated Expense BA
	10	Incremental Cost BA – Domestic Service
	11	Drinking Water Fees Balancing Account
	12	Yermo Water Revenue BA
	13	Incremental Cost BA-Irrigation
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	Conservation Balancing Account- Larkfield
		Conservation Balancing Account - Los Angeles
		Conservation Balancing Account - Monterey Main
		Conservation Balancing Account - Monterey Satellite
		Conservation Balancing Account - Monterey WW
		Conservation Balancing Account – Sacramento
		Conservation Balancing Account - San Diego
		Conservation Balancing Account – Ventura
	5	WRAM/MCBA - San Diego
		WRAM/MCBA - Los Angeles
		WRAM/MCBA – Ventura
		WRAM/MCBA – Larkfield

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

Utility Name	Balancing Account Name	
California American Water Company	5	WRAM/MCBA – Monterey
		WRAM/MCBA - Monterey-Ambler
		WRAM/MCBA - Monterey-Toro
		WRAM/MCBA - Sacramento
	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
		Consolidated Expense Balancing Account – Larkfield
	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
		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

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

Utility Name	Balancing Account Name	
California American Water Company	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	Drinking Water Fees Balancing Account
	13	Hillview SDWSRF Loan Repayment Balancing
	14	Fruitridge SDWSRF Loan Repayment Balancing Accounts
	15	Fruitridge SDWSRF Loan Repayment Balancing Accounts
California Water Service Company	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.
	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2018 GRC (CEBA 4)
	4	Conservation 2021 GRC (CEBA 5)
	5	Pension 2015 GRC (PCBA 3)
	6	Pension 2018 GRC (PCBA 4)
	7	Pension 2021 GRC (PCBA 5)
	8	Health Cost BA 2018 (HCBA 4)
	9	Health Cost 2021 GRC (HCBA 5)
	10	CAP/LIRA Balancing Account
	11	RSF Balancing Account
	12	District-Specific Bas
	13	Drinking Water Fees Balancing Account
	14	M-WRAM
	15	Water ICBA

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

Utility Name	Balancing Account Name	
California Water Service Company	16	Pump Tax ICBA
	17	Power ICBA
	18	21GRC COBA
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	General Ratemaking Area Balancing Account (“GRABA”)
	7	Drinking Water Fees Balancing Account
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	Drinking Water Fees BA
Liberty Utilities (Park Water Company)	1	2022 WRAM/MCBA
	2	Recycled Water-Incremental Cost BA
	3	CARW Revenue Reallocation BA
	4	One-Way Conservation BA
	5	Group Pension Expense BA
	6	Consolidated Expense Balancing Account (CEBA)

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

Utility Name	Account Name	
Liberty Utilities (Park Water	7	ICBA
	8	Drinking Water Fees Balancing Account
San Gabriel Valley Water Company	1	LA-WaterCost
	2	LA-Power Cost
	3	LA-Water Revenue Adjustment Mechanism (WRAM)
	4	LA-Customer Assistance Program (CAP)/California Alternative Rates for Water (CARW)
	5	LA-Conservation Program
	6	LA-Previously Authorized Balances Balancing Account (PABBA)
	7	LA-2818 Tax Accounting Balancing Account
	8	LA-El Monte Office Balancing Account
	9	LA-A.19-01-001 Interim Rates Balancing Account
	10	LA-Drinking Water Fees Balancing Account (DWFBA)
	11	LA-Water Rights Balancing Account
	12	FWC-Water Cost
	13	FWC-Power Cost
	14	FWC-Water Revenue Adjustment Mechanism (WRAM)
	15	FWC-Customer Assistance Program (CAP) Balancing Account/CARW
	16	FWC-Conservation Program
	17	FWC-Previously Authorized Balances Balancing Account (PABBA)
	18	2018 Tax Accounting Balancing Account
	19	A.19-01-001 Interim Rates Balancing Account
	20	FWC-Drinking Water Fees Balancing Account (DWFBA)

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	Balancing Account Pending (2023)
	5	Full Cost Balancing Account
	6	CAP Program
	7	Pension
	8	SRF Loan I Surcharge
	9	SRF Loan II Surcharge
	10	Recovery of Pressure Reducing Valve BA
	11	Amortization of under collection of various Balancing Accounts GRC 2021
	12	Amortization of under collection of various Balancing Accounts GRC 2021
	13	Water Revenue Adjustment Mechanism (WRAM) BA
	14	Drinking Water Fees BA
	15	Group Insurance BA
Suburban Water Systems	1	WRAM BA (D1905029 & D2110024)- San Jose Hills SA
	2	WRAM BA (Estimated Unaudited account balance) -San Jose Hills SA
	3	Purchased Power, Purchased Water, and Pumped Water (AL 364) -SJH SA
	4	Recycled Water (AL 364) -San Jose Hills SA
	5	PP, PW, and PW (AL 375)-San Jose Hills SA
	6	Recycled Water (AL 375)-San Jose Hills SA
	7	PP, PW, and PW (Estimated balance) -San Jose Hills SA
	8	Recycled Water (Estimated Reserve account balance)-San Jose Hills SA

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

Utility Name	Account Name	
Suburban Water Systems	9	WRAM BA Whittier-La Mirada SA (D1905029 & D2110024)
	10	WRAM BA -La Mirada SA (Estimated Unaudited 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	2024 - 2026 Conservation Expense One-Way (Pending GRC A.23-01-001 Decision)- Both San Jose and Whittier La Mirada Service Areas
	15	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	16	Drinking Water Fees Balancing Account (AL 395-W)
	17	Sativa Cost Production Cost Balancing Account
Alisal Water Company	1	Water Quality Expenses
	2	SWRCB User Fee Balancing Account (also known as Department of Public Health User Fee)
	3	Water Revenue Adjustment
	4	Water Conservation Expense One Way
	5	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

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

Utility Name	Account Name	
Del Oro Water Company	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