

Report on Summary of Balancing Accounts
For
Class A and B Water Investor-Owned Utilities
For the Six-Month Period Ending December 31, 2024

This is Semi-Annual Balancing Account Report on the status of balancing accounts¹ for the Class A and B Water Investor-Owned Utilities (IOU) for the six-month period ending December 31, 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 123, a decrease of 1 balancing account from the number of accounts on June 30, 2024, 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 2).
- 2) Balancing accounts with an authorized revenue amount that is in the 25th percentile of all balancing accounts (Table 3).
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (Table 4).
- 4) Balancing accounts that have not been reviewed in the previous three years (Table 5).

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 June 30, 2024	Total No. of accounts as of December 31, 2024	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	13	14	One account opened, see notes on the next page for an explanation.
	2	California American Water Company	20	19	One account no longer listed, see notes on the next page for an explanation.
	3	California Water Service Company	18	19	One account divided into two, see notes on the next page for an explanation.
	4	Golden State Water Company	7	7	No changes
	5	Great Oaks Water Company	6	6	No changes.
	6	Liberty Utilities (Park Water Company)	8	9	New Account, see notes on the next page for an explanation.
	7	San Gabriel Valley Water Company	20	20	No changes
	8	San Jose Water Company	15	15	No changes
	9	Suburban Water Systems	17	14	Three accounts closed, see notes on the next page for an explanation.
Total Class A Balancing Accounts			124	123	
Class B	1	Alisal Water Company	5	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	

Apple Valley Ranchos Water Company (LU AVWC) lists the following open account authorized in Decision D.23-07-003, dated February 2, 2023, with the initial balance shown in this report:

1. **Monterey-Style Water Revenue Adjustment Mechanism (M-WRAM).** This account tracks the difference between authorized and actual quantity rate water revenues for residential customers under both tiered and single-rate structures.

California American Water Company (Cal Am) has removed the East Pasadena Purchased Water Balancing Account from its listings as no collections were ever recorded. The account has maintained a zero balance from the June 30, 2021, report through the June 30, 2024, report.

Cal Am also reported the wrong balance of its Customer Assistance Program (CAP) Balancing Account on the previously submitted report, December 31, 2024. Cal Am submitted a revised report on stating the reason for the wrong balance to the Water Division on September 15, 2025. This report now reflects the correct balance of - \$765,579 for Cal Am's CAP balancing account.

California Water Service Company has divided the Water Incremental Cost Balancing Account into the following two accounts:

- 1) Water, Pump Tax, and Power ICBA for 2023 and
- 2) Water ICBA 2024.

As a result, this report includes one additional account.

Liberty Utilities Park Water has established the Monterey Water Revenue Adjustment Mechanism (MWRAM) Balancing Account, authorized by Decision D.23-02-003, dated February 2, 2023. This account tracks the difference between recorded and authorized quantity rate water revenues for residential customers under both tiered and single rate structures.

San Gabriel Valley Water Company submitted two revised versions of its last three reports in response to findings from an ongoing audit on balancing accounts conducted by the CPUC's Utility Audits, Risk, and Compliance Division.

The revised Balancing Account Reports with dates of submittal 1) March 6, 2025, and 2) June 9, 2025, are as follows:

1. As of December 31, 2023,
2. As of June 30, 2024, and
3. As of December 31, 2024.

Suburban Water Systems (SWS) no longer lists the following three accounts authorized in Advice Letter 375, as their 12-month amortization period, effective October 1, 2022, expired:

1. Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Balancing Account (AL 375) for San Jose Hills Service Area.

2. Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Balancing Account (AL 375) for Whittier La Mirada Service Area.
3. Recycled Water Balancing Account (AL 375) for San Jose Hills Service Area

Table 2. 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 June 30, 2024	Balance as of December 31, 2024
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$57,376	-\$35,152
California American Water Company	Other Post-Employment Benefits - All Districts	\$2,444,728 ³	\$285,336
	Pension-All Districts	-\$1,185,902	-\$1,563,136
	Monterey San Clemente Dam Project Balancing Account	-\$56,700,403	-\$55,606,087
	Conservation-All Districts	\$1,797,650	-\$9,124
	Water Revenue Adjustment Mechanism/MCBA	-\$15,733,843	-\$2,974,551
	Monterey WW Purchased Power BA	\$287,909	\$184,582
	Monterey Seaside Groundwater Basin Balancing Account	\$185,095	-\$16,682
	Consolidated Expense Balancing Account (CEBA)	-\$3,858,396	-\$4,713,446
	Garrapata SDWSRF Loan Repayment BA	-\$22,534	-\$23,062
	Customer Assistance Program (CAP) -All Districts	\$1,428,007	\$765,579

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

³ Cal Am incorrectly reported a balance of \$1,892,174 for its OPEB BA in the Semi-Annual Balancing Account Report as of June 30, 2024. The corrected balance of \$2,444,728 is reported in the Semi-Annual Balancing Account Report as of December 31, 2024.

Table 2. 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 June 30, 2024	Balance as of December 31, 2024
California American Water Company	Group Insurance BA	\$1,588,632	\$2,388,255
	Fruitridge SDWSRF Loan Repayment BA D.06-04-073	-\$109,866	-\$109,869
	Fruitridge SDWSRF Loan Repayment BA D.10-05-043	-\$234,807	-\$234,813
	Hillview Water Treatment Balancing Account	\$52,513	\$0
	East Pasadena Purchased Power and Pumping Balancing Account	-\$309,294	\$0
	East Pasadena Pumping Balancing Account	-\$420,159	\$0
California Water Service Company ⁴	Conservation 2021 GRC (CEBA 5)	\$1,077,186	\$3,294,201
	Pension 2021 GRC (PCBA 5)	\$12,642,187	\$14,143,464
	Health Cost 2021 GRC (HCBA 5)	\$3,022,919	\$3,630,297
	CAP/LIRA BA	-\$7,109,543	-\$6,119,333
	RSF BA	-\$2,905,559	-\$3,790,378
	Drinking Water Fees BA	-\$1,653,180	-\$2,059,146
Golden State Water Company	GSWC does not have any accounts that meet this criterion.		
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		

⁴ California Water Service Company uses negative sign as net over collection and positive sign as net under collection. In this report, the signs were changed to keep consistency with other utilities' balancing accounts.

Table 2. 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 June 30, 2024	Balance as of December 31, 2024
Liberty Utilities (Park Water Company)	Park Water does not have any accounts that meet this criterion.		
San Gabriel Valley Water Company	LA Water Cost	-\$1,919,122	-\$2,008,917
	LA WRAM	-\$1,547,529	-\$721,064
	LA Power Cost	-\$1,356,775	-\$895,489
	LA CAP	-\$1,934,254	-\$1,461,831
	LA Cons. Prog.	\$152,155	\$101,846
	LA PABBA	-\$14,296	-\$5,271
	LA 2018 Tax Acct	-\$287,154	-\$96,485
	LA El Monte Office	-\$3,095	-\$1,007
	LA Water Rights	\$1,988,570	\$1,701,676
	FWC Power Cost	-\$23,531	\$1,082,999
	FWC CAP	-\$1,649,859	\$833,053
	FWC WRAM	-\$1,122,631	-\$452,608
	FWC 2018 Tax Acct.	-\$259,058	-\$78,489
	FWC A.19-01-001 Interim Rates BA	-\$490,782	-\$145,441
	FWC PABBA	\$41,444	\$41,686
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.		

Table 2. *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 June 30, 2024	Balance as of December 31, 2024
Alisal Water Company	Water Conservation Expense One Way Balancing Account	-\$4,616	-\$1,622
Bakman Water Company	Purchased Power Balancing Account	\$974,135	\$1,132,564
	Purchased Water Balancing Account	\$311,748	\$360,612
	Water Quality Balancing Account	\$116,917	\$112,163
	California Department of Public Health User Fees Balancing Account	\$74,689	\$74,025
Del Oro Water Company	Lime Saddle-Purchased Power & Water BA	\$173,041	\$120,546
	Paradise Pines-Purchased Power & Water BA	\$293,466	\$369,779
	Magalia-Power & Water BA	\$92,367	\$76,041
	California Pines-Drought BA ⁵	-\$12,154	-\$12,154
	Paradise Pines-Drought BA	-\$1,190,701	-\$1,190,701
	River Island-Drought BA	-\$48,393	-\$48,393
	Metropolitan-Drought BA	-\$6,056	-\$6,056

⁵ Account has the same balance listed on the last two reports.

Table 2. *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 June 30, 2024	Balance as of December 31, 2024
Del Oro Water Company	Paradise Pines-Lost Revenue	-\$543,115	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152	-\$93,152
	Magalia-Lost Revenue	-\$66,820	-\$66,820
	Buzztail-Lost Revenue	-\$8,153	-\$8,153

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Liberty Utilities (Apple Valley Ranchos)	2022 WRAM/MCBA	\$115,696	\$118,504
	Consolidated Expense BA	\$91,355	\$93,573
	Incremental Cost BA - Irrigation Service	-\$1,325,780	-\$1,986,004
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$56,700,403	-\$55,606,087
	Customer Assistance Program (CAP) -All Districts	\$1,428,007	\$765,579
	Water Revenue Adjustment Mechanism/MCBA	-\$15,733,843	-\$2,974,551
	OPEB Balancing	\$2,444,728 ⁶	\$285,336
	Fruitridge SDWSRF Loan Repayment Balancing Account	-\$109,866	-\$109,869
California Water Service Company	Pension 2021 GRC (PCBA 5)	\$12,642,187	\$14,143,464
	District Specific BAs	-\$2,552,897	-\$10,423,195
	M-WRAM	-\$39,270,806	-\$33,060,809
	Water, Pump Tax, and Power ICBA for 2023	-\$6,658,316	\$5,500,826
Golden State Water Company	WRAM/MCBA	-\$49,308,349	-\$28,611
	Pension and Benefits BA	\$1,381,928	\$1,704,655

⁶ Cal Am incorrectly reported a balance of \$1,892,174 for its OPEB BA in the Semi-Annual Balancing Account Report as of June 30, 2024. The corrected balance of \$2,444,728 is reported in the Semi-Annual Balancing Account Report as of December 31, 2024.

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
Liberty Utilities (Park Water Company)	Monterey WRAM	\$0	-\$3,039,612
	Group Pension Expense BA	-\$2,502,069	-\$1,879,308
	CARW Revenue Reallocation BA	\$1,563,529	\$1,507,507
San Gabriel Valley Water Company	FWC Water Cost BA	\$9,493,865	\$7,262,572
	LA Power Cost BA	-\$1,356,775	-\$895,489
	LA Water Rights BA	\$1,988,570	\$1,701,676
	LA WRAM BA	-\$1,547,529	-\$721,064
	LA Water Cost BA	-\$1,919,122	-\$2,008,917
San Jose Water Company	Water Revenue Adjustment Mechanism (WRAM) Balancing Account	-\$11,449,652	-\$9,984,657
	Balancing Account Pending (2023)	\$6,890,877	\$7,057,918
	Full Cost BA	\$6,931,156	\$4,531,750
	Balancing Account-Pending (2021)	-\$6,347,223	-\$6,501,086
	Balancing Account-Pending (2020)	-\$5,798,084	-\$5,938,637
Suburban Water Systems	San Jose Hills Service Area (SJH SA) - PP, PW and PW-Estimated balance for July 2022 through December 2024	-\$4,096,120	-\$4,667,347
	Whittier La Mirada Service Area (WML SA)- PP, PW and PW - Estimated balance for July 2022 through December 2024	-\$3,548,388	-\$3,895,033

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Suburban Water Systems	PP, PW and PW (AL 364), SJH SA	-\$2,546,366	-\$1,566,612
	PP, PW and PW (AL 364), WLM SA	-\$2,354,438	-\$1,318,399
Alisal Water Company	Water Conservation Expense One Way	-\$4,616	-\$1,622
Bakman Water Company	Purchased Power BA	\$974,135	\$1,132,564
Del Oro Water Company ⁷	River Island Drought BA	-\$48,394	-\$48,394
	Metropolitan Drought BA	-\$6,056	-\$6,056
	Paradise Pines District-Lost Revenue BA	-\$543,116	-\$543,116
	Lime Saddle Lost Revenue BA	-\$93,153	-\$93,153
	Magalia Lost Revenue BA	-\$66,820	-\$66,820
	Buzztail Lost Revenue BA	-\$8,153	-\$8,153

⁷ 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 3. Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time (accounts that have fluctuations of 20 percent or more from the previous semi-annual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Apple Valley Water Company	Monterey WRAM/MCBA	N/A	-\$5,531,319
	Incremental Cost Balancing Account (ICBA)-Domestic Service	-\$1,325,780	-\$1,986,004
	Pension Expense BA	-\$1,829,809	-\$1,055,500
	Drinking Water Fees BA	-\$46,326	-\$61,487
	2022 WRAM/MCBA	\$115,695	\$118,504
California American Water Company	OPEBA BA	\$2,444,728 ⁸	\$285,336
	Pension BA	-\$1,185,902	-\$1,563,136
	Conservation BA	\$1,797,650	-\$9,124
	WRAM/MCBA	-\$15,733,843	-\$2,974,551
	Monterey WW Purchased Power BA	\$287,909	\$184,582
	Monterey Seaside Groundwater Basin BA	\$185,095	-\$16,682
	Customer Assistance Program (CAP) BA	\$1,428,007	\$765,579
	Group Insurance BA	\$1,588,632	\$2,388,255
	Grant Tax Balancing Account-Hillview	\$23,971	\$44,391

⁸ Cal Am mistakenly reported the balance of the OPEB of an amount of \$1,892,174 in their Semi-Annual Balancing Account Report as of June 30, 2024. Cal Am fixed the error and reports the correct balance of the amount of \$2,444,728 in this report as of December 31, 2024.

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
California Water Service Company	WRAM/MCBA	-\$6,324,149	-\$4,737,034
	Conservation 2018 GRC (CEBA4)	-\$21,545	\$0
	Conservation 2021GRC (CEBA5)	\$1,077,186	\$3,294,201
	Pension 2018 GRC (PCBA 4)	-\$4,821,160	\$0
	Health Cost BA - 2018 GRC (HCBA4)	\$1,675,631	\$0
	Health Cost BA – 2021 GRC (HCBA 5)	\$3,022,919	\$3,630,297
	RSF BA	-\$2,905,559	-\$3,790,378
	District Specific BAs	-\$2,552,897	-\$10,423,195
	Drinking Water Fees BA	-\$1,653,180	-\$2,059,146
	Water, Pump Tax, and Power ICBA for 2023	-\$6,658,316	\$5,500,826
	Water ICBA 2024	-\$4,130,798	\$1,400,430
	Pump Tax ICBA 2024	\$61,319	-\$735,041
	Power ICBA 2024	\$1,562,159	-\$4,409,119
Golden State Water Company	American Recovery and Reinvestment Act Balancing Account	\$142,711	\$182,346

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Golden State Water Company	Pension and Benefits BA	\$1,381,928	\$1,704,655
	WRAM/MCBA	-\$49,308,349	-\$28,611,252
	Clearlake Supply Cost BA	-\$113,518	-\$162,794
	Drinking Water Fees BA	-\$1,278,380	-\$1,618,225
Great Oaks Water Company	GOWC does not have any accounts that meet this criterion.		
Park Water Company	2022 WRAM/MCBA	-\$799,415	-\$221,325
	Group Pension BA	-\$2,502,068	-\$1,879,308
	Incremental Cost BA	-\$845,103	-\$1,464,422
	Drinking Water Fees BA	-\$121,976	-\$152,120
San Gabriel Valley Water Company	Los Angeles (LA) LA Power Cost Balancing Account	-\$1,356,775	-\$895,489
	LA Cons. Prog. BA	\$152,155	\$101,846
	LA CAP BA	-\$1,934,254	-\$1,461,831
	LA PABBA	-\$14,296	-\$5,271
	LA WRAM	-\$1,547,529	-\$721,064
	LA 2018 Tax Accounting BA	-\$287,154	-\$96,485
	LA El Monte Office BA	-\$3,095	-\$1,007

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
San Gabriel Valley Water Company	LA Drinking Water Fees BA	-\$27,483	\$39,520
	FWC- CAP BA	-\$1,649,859	-\$833,053
	FWC – Power Cost BA	-\$23,531	\$1,082,999
	FWC – Cons. Prog. BA	\$415,051	\$243,786
	FWC – WRAM BA	-\$1,122,631	-\$452,608
	FWC – Water Cost BA	\$9,493,865	\$7,262,572
	FWC – 2018 Tax Accounting BA	-\$259,058	-\$78,489
	FWC – A.19-01-001 Interim Rates BA	-\$490,782	-\$145,441
	FWC – Drinking Water Fees BA	-\$17,663	-\$25,064
San Jose Water Company	Full Cost BA	\$6,931,156	\$4,531,750
	CAP Program	-\$722,054	-\$1,753,853
	Pension	\$1,946,370	\$3,909,464
	Drinking Water Fees BA	\$115,177	\$232,951
	Group Insurance BA	-\$682,027	-\$1,260,668
	SRF Loan I Surcharge BA	\$9,374	\$21,356

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

Utility Name	Balancing Account Name	Balance as of June 30, 2024	Balance as of December 31, 2024
Suburban Water Systems, San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area, WLM SA	PP, PW, and PW/PT (AL 364) SJH SA	-\$2,546,365	-\$1,566,612
	Recycled Water (AL 364), WLM SA	-\$61,656	-\$35,624
	PP, PW, and PW/PT WLM SA (AL 364), SJH SA	-\$2,354,438	-\$1,318,399
Alisal Water Company	Bakman does not have any accounts that meet this criterion.		
Bakman Water Company	Purchased Power BA	\$974,135	\$1,132,564
Del Oro Water Company	Lime Saddle-Power and Water	\$173,041	\$120,546
	Magalia-Power and Water	\$92,367	\$76,040

Table 5. *Balancing accounts that have not been reviewed in the previous three years.*

Utility Name	Balancing Account Name and Balance (if applicable)
Liberty Utilities (Apple Valley Ranchos)	The following accounts have not been reviewed in the previous three years: • 2020 WRAM/MCBA - Authorized in AL 252-W-A; approved for a one-time surcredit, effective November 15, 2021. • Employee and Retiree Healthcare BA -Authorized in AL 248, approved for a 12-month temporary surcredit, effective March 4, 2021. • Consolidated Expense Balancing Account, authorized in AL 248, a 12-month temporary surcharge, effective March 4, 2021. • Drinking Water Fees Balancing Account, Authorized in AL 278, approved for the conversion of the Drinking Water Fees Memorandum Account to the DWFMA, effective December 15, 2021. This account tracks the charges for drinking water fees imposed by the State Water Resources Control Board. • Incremental Cost Balancing Account - Authorized in AL 248, approved a 12-month temporary surcharge, effective March 4, 2021. The other accounts were reviewed in its most recent general rate case (A.21-07-003) or were reviewed in advice letter filings over 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 were under review by the Water Division in AL 326, dated June 5, 2024.
Liberty Utilities (Park Water Company)	All accounts were reviewed in their most recent general rate case (D.23-02-003) or were reviewed in advice letter filings within the previous three years.
San Gabriel Valley Water Company	The Los Angeles County Division Conservation Program balancing account was audited in 2021 by the CPUC's Utility's Audit's Branch, and the Los Angeles County Division Power Cost Balancing account was reviewed in Advice Letter 573 in 2021. All other balancing accounts have been reviewed in the previous three years. Additionally, the CPUC's Utility Audits Branch is currently conducting an audit of San Gabriel's balancing accounts for the year 2023.

Table 5. *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	San Jose Water Company lists the following accounts that have not been reviewed in the previous three years: The following accounts from the year 2024 balances will be reviewed in GRC 2027 and will be rolled up to Balancing Account Pending 2024. • Full Cost Balancing Account, • CAP Program • Pension Balancing Account • Group Insurance Balancing Account • Drinking Water Fees Balancing Account In addition, the surcharge authorized for the following accounts will expire and will be reviewed in the year 2025. • SRF Loan I Surcharge Balancing Account • SRF Loan II Surcharge Balancing Account
Suburban Water Systems	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: 1) Purchased Power, Purchased Water and Pumped Water/Pumped Tax BA for San Jose Hills Service Area 2) Recycled Water BA for San Jose Hills Service Area 3) Water Revenue Adjustment Mechanism (WRAM) BA for San Jose Hills Service Area (Estimated balance for period January 2021 to December 2024) 4) Purchased Power, Purchased Water and Pumped Water/Pumped Tax BA (Estimated balance for period July 2021 to December 2024) for Whittier La Mirada Service Area 5) Water Revenue Adjustment Mechanism (WRAM) BA (Estimated balance for period September 2022 to December 2024) for Whittier La Mirada Service Area
Alisal Water Company	All active accounts have been reviewed within the past 3 years.

Bakman Water Company	All the following accounts were reviewed in 2020 and have not been reviewed in the previous three years: • Purchased Power BA • Purchased Water BA • Water Quality BA 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 requested authorization to refund a portion of the Lost Revenue Balancing Account surcharge that was collected in advice letter 546, effective September 9, 2024.

Table 6. 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
	14	Monterey WRAM/MCBA
California American Water Company	1	OPEB Balancing Account - San Diego
		OPEB Balancing Account -Monterey
		OPEB Balancing Account -Monterey WW
		OPEB Balancing Account – Toro
		OPEB Balancing Account – LA
		OPEB Balancing Account -Ventura
		OPEB Balancing Account -Sacramento
		OPEB Balancing Account -Larkfield
	2	Pension Balancing Account -San Diego
		Pension Balancing Account -Monterey
		Pension Balancing Account -Monterey WW
		Pension Balancing Account – Toro
		Pension Balancing Account – LA
		Pension Balancing Account – Ventura
		Pension Balancing Account – Sacramento
		Pension Balancing Account -Larkfield
	3	Monterey San Clemente Dam Project Balancing Account
	4	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 6. 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 6. 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
California Water Service Company	17	Hillview Grant Tax Balancing Account
	18	East Pasadena Purchased Power Balancing Account
	19	East Pasadena-Pumping 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, Pump Tax, and Power ICBA 2023
	16	Water ICBA 2024

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Balancing Account Name	
California Water Service Co.	17	Pump Tax ICBA 2024
	18	Power ICBA 2024
	19	21GRC COBA-Capital One Way BA
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 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Account Name	
Liberty Utilities (Park Water Company)	7	ICBA
	8	Drinking Water Fees Balancing Account
	9	Monterey WRAM BA, New
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)
	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
	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 6. 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 -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 (Estimated balance)-San Jose Hills SA
	6	Recycled Water-San Jose Hills SA
	7	WRAM BA Whittier-La Mirada SA (D1905029 & D2110024)
	8	WRAM BA -La Mirada SA (Estimated Unaudited Account Balance)

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Account Name	
Suburban Water Systems	9	PP, PW, and PW (AL 364) -La Mirada SA
	10	PP, PW, and PW BA -La Mirada SA (Estimated Reserve Account Balance)
	11	Sativa Cost Production Cost Balancing Account
	12	Employee Healthcare (D1905029)- Both San Jose and Whittier La Mirada Service Areas
	13	2024 - 2026 Conservation Expense One-Way (Future Filing)- Both San Jose and Whittier La Mirada Service Areas
	14	Drinking Water Fees Balancing Account (AL 395-W)
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
	5	California Pines District-Drought Balancing
	6	Magalia District-Drought Balancing

Table 6. Balancing Account Names of Class A and B Water Utilities

Utility Name	Account Name	
Del Oro Water Company	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