



**Suburban  
Water Systems**

1325 N. Grand Ave. Ste. 100, Covina, CA 91724-4044  
Phone: 626.543.2500, Fax: 626.331.4848  
www.swwc.com

**VIA EMAIL**

October 3, 2024

James Boothe  
Water Division  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Dear Mr. Boothe:

Pursuant to Ms. Rocha's email dated September 27, 2024, Suburban hereby revises its Semi-Annual Reports on Balances in Utility Balancing Accounts and Reserve Accounts which was originally filed on February 15, 2024 and August 15, 2024. The revised reports separate the Sativa Production Cost from Whittier/La Mirada reserve account is based on Suburban's Advice Letter 399-W that was approved by Water Division on January 25, 2024.

Sincerely,

/s/ Kiki Carlson

Kiki Carlson  
Director, Regulatory Affairs

cc: Maria Carmen Rocha, UE – Water Division

**Attachment A**  
**Suburban Water Systems**  
**Balancing Account and Reserve Account Balances**  
**As of December 31, 2023**

Below are the balances in Suburban’s Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Balancing Accounts excluding interest:

**TABLE 1**

No.	Commission – authorized	Outstanding Over/(Under) Collection Balance as of December 31, 2023	
		San Jose Hills (SJH) Service Area	Whittier/La Mirada (WLM) Service Area
1.	D.19-05-029, related to WRAM	\$183,724	\$69,884
2.	AL 364-W	(\$3,208,381); Recycled water (\$71,548)	(\$3,037,835)
3.	AL 375-W	(\$61,888); Recycled water (\$6,656)	\$13,912

The estimated balances in Suburban’s Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Reserve Accounts excluding interest are as follows:

**TABLE 2**

No.	Description	Reserve Accounts – Over/(Under) Collection Balance as of December 31, 2023	
		SJH Service Area	WLM Service Area
1.	Estimated accrual (Jul. ’22 – Dec. ’23)	(\$3,835,894); Recycled water (\$78,986)	(\$3,380,503); Sativa (\$308,999)
2.	Estimated WRAM (Jan. ’21 – Dec. ’23)	(\$912,899)	(\$462,845)

The total company reserve account balance as of December 31, 2023, pursuant to D.19-05-029 is as follows:

- Employee Healthcare \$351,413

The total company reserve account balance as of December 31, 2023, pursuant to D.21-10-024 is as follows:

- Conservation Expense One-Way for period 2021 – 2023 \$0

The total company reserve account balance as of December 31, 2023, pursuant to Advice Letter 395-W-A is as follows:

- Drinking Water Fees, under collection \$120,962 as of December 31, 2023.

The following are the authorized revenue requirements based on D.21-10-024 for the respective ratemaking area(s) for Attrition Year 2023:

**TABLE 3**

<b>SJH Service Area</b>	<b>WLM Service Area</b>
\$59,531,402	\$41,916,716
Recycled water \$1,129,594	

Below are the additional information pursuant to Public Utilities Code Section 792.5(e) 1-4 (The Commission shall adopt balancing account review procedures that prioritize the review of the following balancing accounts):

- (1) Balancing accounts with a quarter-end balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.

Response:

None

- (2) Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Response:

- o AL 364-W for service areas in SJH = (\$3,208,381) and WLM = (\$3,037,835).
- o Future filing for purchased power, purchased water and pumped water/pumped taxes in SJH = (\$3,835,894), and WLM service areas = (\$3,380,503).

- (3) Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time.

Response:

- o Future filing for purchased power, purchased water and pumped water/pumped taxes in SJH and WLM service areas, and recycled water.
- o Future filing for WRAM in SJH and WLM service areas.
- o ALs 364-W and 375-W for SJH and WLM service areas, and recycled water.
- o 2021 – 2023 Conservation Expense One-Way.
- o AL 395-W-A Drinking Water Fees.

- (4) Balancing accounts that have not been reviewed in the previous three years.

Response:

The reserve accounts provided in Table 2 above.

**Attachment B**  
**Suburban Water Systems**  
**Balancing Account and Reserve Account Balances**  
**As of June 30, 2024**

Below are the balances in Suburban’s Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Balancing Accounts excluding interest:

**TABLE 1**

No.	Commission – authorized	Outstanding Over/(Under) Collection Balance as of June 30, 2024	
		San Jose Hills (SJH) Service Area	Whittier/La Mirada (WLM) Service Area
1.	D.19-05-029, related to WRAM	\$183,724	\$69,884
2.	AL 364-W	(\$2,546,366); Recycled water (\$61,656)	(\$2,354,438)
3.	AL 375-W	(\$16,338); Recycled water (\$6,656)	\$36,728

The estimated balances in Suburban’s Purchased Power, Purchased Water and Pumped Water/Pumped Taxes Reserve Accounts and WRAM excluding interest are as follows:

**TABLE 2**

No.	Description	Reserve Accounts – Over/(Under) Collection Balance as of June 30, 2024	
		SJH Service Area	WLM Service Area
1.	Estimated accrual (Jul. ’22 – Jun. ’24)	(\$4,096,120); Recycled water (\$78,986)	(\$3,548,388); Sativa (\$308,999)
2.	Estimated WRAM (Jan. ’21 – Jun. ’24)	(\$1,094,925)	(\$557,849)

The total company reserve account balance as of June 30, 2024, pursuant to D.19-05-029 is as follows:

- Employee Healthcare \$351,413

The total company reserve account balance as of December 31, 2023, pursuant to Advice Letter 395-W-A is as follows:

- Drinking Water Fees, under collection \$93,168 as of June 30, 2024.

The total company reserve account balance as of June 30, 2024, pursuant to D.21-10-024 is as follows:

- Conservation Expense One-Way for period 2021 – 2023 \$0

The following are the authorized revenue requirements based on D.21-10-024 for the respective ratemaking area(s) for Attrition Year 2023:

**TABLE 3**

<b>SJH Service Area</b>	<b>WLM Service Area</b>
\$59,531,402	\$41,916,716
Recycled water \$1,129,594	

Below are the additional information pursuant to Public Utilities Code Section 792.5(e) 1-4 (The Commission shall adopt balancing account review procedures that prioritize the review of the following balancing accounts):

- (1) Balancing accounts with a quarter-end balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.

Response:

None.

- (2) Balancing accounts with an authorized revenue amount that is in the top 25<sup>th</sup> percentile of all balancing accounts.

Response:

- o AL 364-W for service areas in SJH = (\$2,546,366) and WLM = (\$2,354,438).
- o Future filing for purchased power, purchased water and pumped water/pumped taxes in SJH = (\$4,096,120), and WLM service areas = (\$3,548,388).

- (3) Balancing accounts that have experienced volatile fluctuations in their semi-annual balances over time.

Response:

- o Future filing for WRAM in SJH and WLM service areas.
- o ALs 364-W and 375-W for SJH and WLM service areas.
- o Future filing for Drinking Water Fees.

- (4) Balancing accounts that have not been reviewed in the previous three years.

Response:

The reserve accounts provided in Table 2 above.

Utility Name	Balancing Account Name	Balancing Account Description	Authorizing Decision or Resolution or Advice Letter	Over/(Under) Collection Balance as of Dec. 31, 2023	Over/(Under) Collection Balance as of Jun. 30, 2024	Most Recent Conducted Review/Audit (either GRC or other Method)	Notes or Comments by Suburban for 6/30/24 reserve accounts	Review/Audit date(s)	As of 12/31/23	As of 6/30/24
Suburban Water Systems	San Jose Hills Service Area	Water Revenue Adjustment Mechanism (WRAM)	D.21-10-024	\$183,724	\$183,724	During GRC - A.20-03-001		3/2/20 - 4/14/21		
		Water Revenue Adjustment Mechanism (WRAM)		(\$912,899)	(\$1,094,925)	In progress for periods through Aug. 2022 (GRC A.23-01-001). Future filing for periods Oct. 2022 - June 2024.	This is the estimated unaudited WRAM balance in San Jose Hills Service Area for period Jan. 2021 through Jun. 2024.			
		Purchased Power, Purchased Water and Pumped Water/ Pumped Tax	AL 364-W	(\$3,208,381)	(\$2,546,366)	AL 364-W		2/22/22 - 5/19/22		
		Recycled Water	AL 364-W	(\$71,548)	(\$61,656)	AL 364-W		2/22/22 - 5/19/22		
		Purchased Power, Purchased Water and Pumped Water/ Pumped Tax	AL 375-W	(\$61,888)	(\$16,338)	AL 375-W		8/25/22 - 9/15/22		
		Recycled Water	AL 375-W	(\$6,656)	(\$6,656)	AL 375-W		8/25/22 - 9/15/22		
		Purchased Power, Purchased Water and Pumped Water/ Pumped Tax		(\$3,835,894)	(\$4,096,120)	Future filing	This is the estimated balance in San Jose Hills Service Area for period Jul. 2022 - Jun. 2024.		42,275	42,336
		Recycled Water		(\$78,986)	(\$78,986)	Future filing	This is the estimated balance in San Jose Hills Service Area for period Jul. 2022 - Dec. 2023.		42	41
	Whittier/ La Mirada Service Area	Water Revenue Adjustment Mechanism (WRAM)	D.21-10-024	\$69,884	\$69,884	During GRC - A.20-03-001		3/2/20 - 4/14/21		
		Water Revenue Adjustment Mechanism (WRAM)		(\$462,845)	(\$557,849)	In progress for periods through Aug. 2022 (GRC A.23-01-001). Future filing for periods Oct. 2022 - June 2024.	This is the estimated unaudited WRAM balance in San Jose Hills Service Area for period Jan. 2021 through Jun. 2024.			
		Purchased Power, Purchased Water and Pumped Water/ Pumped Taxes	AL 364-W	(\$3,037,835)	(\$2,354,438)	AL 364-W		2/22/22 - 5/19/22		
		Purchased Power, Purchased Water and Pumped Water/ Pumped Taxes	AL 375-W	\$13,912	\$36,728	AL 375-W		8/25/22 - 9/15/22		
		Purchased Power, Purchased Water and Pumped Water/ Pumped Taxes		(\$3,380,503)	(\$3,548,388)	Future filing	This is the estimated balance in Whittier/La Mirada Service Area for period Jul. 2022 through Jun. 2024.		33384	33,400
		Sativa Production Cost		(\$308,999)	(\$308,999)	Future filing	This is the estimated balance in Whittier/La Mirada Service Area for period Dec. 2022 through Jun. 2024.		1310	1,320
	Total Company	Employee Healthcare	D.19-05-029	\$351,413	\$351,413	In Progress (GRC A.23-01-001)			75701	77,097
		2021 - 2023 Conservation Expense One-Way	D.21-10-024	\$0	\$0	During GRC - A.23-01-001 for 2021 and 2022, and future GRC for 2023	The adopted conservation expense covers years 2021, 2022, and 2023 (GRC cycle).			
		2024 - 2026 Conservation Expense One-Way			Unknown	Future filing	Pending GRC A.23-01-001 Decision.			
		Drinking Water Fees	AL 395-W-A	(\$120,962)	(\$93,168)	Future filing	This is an estimated balance for period Jul. 2022 through June 2024.			