

**Report of Summary of Balancing Accounts**  
**For**  
**Class A and B Water Investor-Owned Utilities**  
**For the Six-Month Period Ending June 30, 2019**

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts<sup>1</sup> for the large Water Investor Owned Utilities (IOU) submitted as of June 30, 2019 (due August 15<sup>th</sup>). 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. Appendix A shows the names of all the balancing accounts listed by name for the class A and B utilities.

**Summary**

The total net change in the number of balancing accounts for Class A Water IOUs increased by seven accounts from 151 accounts on December 31, 2018 to 158 accounts on June 30, 2019 (see Table 1). The total net change in the number of balancing accounts for Class B Water IOUs increased by five accounts from 24 accounts on December 31, 2018 to 29 accounts on June 30, 2019, see Table 1.

In addition, the following reporting requirements as specified in the Public Utilities Code §792.5 were included by all the Class A and Bs water utilities:

- 1) Balancing accounts with a Semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.
- 2) Balancing accounts with an authorized revenue amount that is in the 25<sup>th</sup> percentile of all balancing accounts.
- 3) Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time.
- 4) Balancing accounts that have not been reviewed in the previous three years.

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

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<sup>1</sup> The balancing accounts names of all the accounts are listed at the end of the report as Attachment A..

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

		<b>Utility Name</b>	<b>Total No. of accounts as of December 31, 2018</b>	<b>Total No. of accounts as of June 30, 2019</b>	<b>Comments</b>
<b>Class A</b>	1	Liberty Utilities ( <b>Apple Valley Ranchos</b> )	11	11	No change
	2	California American Water Company	57	66	Missing three, consolidated two, and opened 14 accounts, showing a net of 9
	3	California Water Service Company	9	9	No change
	4	Golden State Water Company	18	20	Added two accounts
	5	Great Oaks Water Company	9	7	Closed two accounts
	6	Liberty Utilities ( <b>Park Water Company</b> )	9	10	Added one account
	7	San Gabriel Valley Water Company	15	16	Added one account
	8	San Jose Water Company	22	19	Closed three
	9	Suburban Water Systems	2	2	No change
		<b>Total Class A Balancing Accounts</b>	<b>152</b>	<b>160</b>	
<b>Class B</b>	1	Alisal Water Company	3	4	No Change
	2	Bakman Water Company	4	4	No change
	3	East Pasadena Water Company	4	4	No change
	4	Del Oro Water Company	12	16	Added four accounts
	5	Fruitridge Vista Water Company	1	1	No change
		<b>Total Class B Balancing Accounts</b>	<b>24</b>	<b>29</b>	

**California American Water Company**, is missing three accounts and also consolidated two accounts from its last report as follows: 1) LA DSIC Surcharge Balancing Account (was closed and removed from preliminary statement in Advice Letter 1082-A), 2) Carmel River Mitigation Program (was closed and removed from the preliminary statements in Advice Letter 1174-B, 3) Sacramento Purchased Water and Power Balancing Account (removed from this account per D.18-12-021 and changes to the preliminary statement were made in Advice Letter 1230-B), 4) Consolidated Expense Balancing Account-Toro (including Ambler, Toro, Ralph Lane, and Garrapata were consolidated into the Central Satellite Systems per D.18-12-021, changes were also reflected in the preliminary statement), and 5) Consolidated Expense Balancing Account-Monterey (Ambler) (Ambler, Toro, Ralph Lane, and Garrapata were consolidated into the Central Satellite Systems for ratemaking purposes per D.18-12-021).

Additionally, California American added the following 14 accounts, 1) Monterey One-Way Leak Adjustment Balancing Account, 2) Monterey Satellite Conservation Balancing Account, 3) Monterey WW Conservation Balancing Account, 4) Consolidate Expense Balancing Account-Monterey Central, 5) IRA Program Balancing Account Monterey Central, 6) LIRA Program Balancing Account Monterey Waste Water, 7) Group Insurance (GI)-San Diego, 8) GI-Monterey, 9) GI-Monterey Waste Water, 10) GI Toro, 11) GI-LA, 11) GI-Los Angeles, 12) GI-Ventura, 13) GI-Sacramento, and 14) GI-Larkfield.

**Golden State Water Company** added two accounts, 1) General Ratemaking Area Balancing Account and 2) Conservation Expense One-Way Balancing Account-2016.

**Great Oaks Water Company**, listed the account R2015 Recovery of Low Income Customer Assistance Memorandum Account Balance but should be excluded since it is not a balancing account. Also, the account Recovery of Multiple Monterey-WRAM Balancing Accounts was missing from the last two reports that were submitted.

**Liberty Park Water Company** added one account, 2019 WRAM/MCBA.

**San Gabriel Valley Water Company** added one account, Mains Projects.

**San Jose Water Company**: San Jose had three accounts (a total of nine) that merged into one account each (a total of 3): 1) Purchased Water 2019, 2) Pump Tax 2019, and 3) Purchased Water Recycled 2019. In addition, San Jose Water Company set up one account, Balancing Account-Pending (2018). At the same time, San Jose Water Company has four ongoing recovery accounts for amortization, 1) Amortization of Undercollection of various Memorandum Accounts GRC 2018, 2) Amortization of Undercollection of various Balancing Accounts GRC 2018, Amortization of Undercollection of 2013 GRC Interim Rates Memorandum Account, and 4) Amortization of Undercollection of various Balancing Accounts GRC 2016.

**Alisal Water Company** added one account, Purchased Power Balancing Account.

**Del Oro Water Company**, added four accounts, 1) Paradise Pines Lost Revenue Balancing Account, 2) Lime Saddle Lost Revenue Balancing Account, 3) Magalia Lost Revenue Balancing Account, and 4) Buzztail Lost Revenue Balancing Account. These accounts track, lost revenue and cost savings with lower sales due to the Camp Fire in November 2018 & Lost of customers.

**Table 2. Balancing accounts with a semiannual-end balance with more than a 10-percent differential from the balancing account's authorized revenue amount.<sup>2</sup>**

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of December 31, 2018</b>	<b>Balance as of June 30, 2019</b>
Liberty Utilities (Apple Valley Ranchos)	2017 WRAM/MCBA	-\$247,177.82	-\$250,231.65
California American Water Company	OPEB Balancing Account - San Diego	\$99,910	\$175,185
	OPEB Balancing Account - Monterey	\$412,201	\$651,242
	OPEB Balancing Account - Monterey WW	\$46,004	\$66,827
	OPEB Balancing Account - Toro	\$1,763	\$2,063
	OPEB Balancing Account - LA	\$174,809	\$279,591
	OPEB Balancing Account - Ventura	\$74,028	\$117,078
	OPEB Balancing Account - Sacramento	\$195,955	\$327,235
	OPEB Balancing Account - Larkfield	\$15,026	\$24,359
	Pension Balancing Account - San Diego	\$127,688	\$210,629
	Pension Balancing Account - Monterey	\$376,680	\$719,709
	Pension Balancing Account - Monterey WW	-\$1,233	\$37,021
	Pension Balancing Account – Toro	\$3,248	\$4,102
	Pension Balancing Account - LA	\$146,612	\$293,511
	Pension Balancing Account - Ventura	\$78,685	\$149,128
	Pension Balancing Account - Sacramento	\$169,780	\$345,553
	Pension Balancing Account - Larkfield	\$38,639	\$59,691
	Larkfield Conservation Balancing Account	-\$1,826	\$31,597
	Los Angeles Conservation Balancing Account	-\$162,865	-\$42,458
	Monterey Main Conservation Balancing Account	NA	-\$480,500
	Monterey Satellite Conservation Balancing Account	NA	\$54,573
	Monterey WW Conservation Balancing Account	NA	-\$5,652
Sacramento Conservation Balancing Account	-\$158,843	-\$30,014	
San Diego- Conservation Balancing Account	-\$156,281	-\$26,487	
Ventura-Conservation	-\$162,838	\$25	
San Diego- WRAM/MCBA	-\$3,156,292	-\$3,995,403	
Ventura-WRAM/MCBA	-\$9,642,788	-\$10,882,739	

<sup>2</sup> 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 end balance with more than 10% differential from the "authorized revenue amount".

Utility Name	Balancing Account Name	Balance as of December 31, 2018	Balance as of June 30, 2019
California American Water Company	Larkfield WRAM/MCBA	-\$1,706,038	-\$1,970,782
	Monterey-Ambler WRAM/MCBA	-\$970,207	-\$1,068,887
	Monterey-Toro WRAM/MCBA	-\$621,698	-\$754,008
	Sacramento -WRAM/MCBA	-17,308,853	-\$16,285,425
	Monterey WW-Purchased Power	-\$177,372	-\$178,970
	Monterey-Seaside Basin Adjudication	-\$164,744	-\$35,667
	Consolidated Expense Balancing Account – San Diego/Coronado	\$160,033	-\$488,803
	Consolidated Expense Balancing Account – Monterey Main	NA	-\$4,322,923
	Consolidated Expense Balancing Account-Central	NA	\$33,155
	Consolidated Expense Balancing Account – Monterey WW	NA	\$48,984
	Consolidated Expense Balancing Account-Los Angeles	-\$162,454	-\$1,090,504
	Consolidated Expense Balancing Account - Ventura	-\$46,744	-\$514,282
	Consolidated Expense Balancing Account - Sacramento	-\$571,855	-\$1,891,670
	Consolidated Expense Balancing Account - Larkfield	-\$62,897	-\$110,073
	Garrapata SDWSRF Loan Repayment Balancing Accounts	\$16,343	\$16,968
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura	\$318,022	\$757,845
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento	-\$1,508,496	-\$54,099
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey Main	NA	\$438,928
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey Central	NA	\$56,064
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey WW	NA	\$49,645
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Los Angeles	-\$1,094,453	-\$167,537
	Group Insurance-San Diego	NA	-\$17,362
	Group Insurance-Monterey	NA	-\$455,389

Utility Name	Balancing Account Name	Balance as of December 31, 2018	Balance as of June 30, 2019
California American Water Company	Group Insurance-Monterey WW	NA	-\$141,083
	Group Insurance-Toro	NA	-\$6,618
	Group Insurance-Los Angeles	NA	-\$98,782
	Group Insurance-Ventura	NA	-\$63,454
	Group Insurance-Sacramento	NA	-\$177,879
	Group Insurance-Larkfield	NA	-\$16,447
California Water Service Company <sup>3</sup>	WRAM/MCBA	-\$56,144,195	-\$61,323,161
	Conservation 2015 GRC (CEBA 3)	\$6,875,988	\$6,594,246
	Pension 2015 GRC (PCBA 3)	-\$16,493,923	-\$18,211,495
Golden State Water Company	Arden Cordova-American Recovery and Reinvestment Act of 2009	-\$183,120	-\$114,410
	All districts-Well Study Balancing Account	\$24,307	\$24,576
	All districts-Pension and Benefits Balancing Account	\$2,042,490	\$1,747,289
	All districts-California Alternative Rates for Water	-\$2,365,476	-\$1,380,378
	All districts-WRAM/MCBA	-\$18,314,355	-\$30,675,902
	Los Osos 2013 Phase-in Balancing Accounts	-\$54,619	-\$56,528
	Region 3 Rate Base Surcharge	NA	\$19,615
	Clearlake Supply Cost Balancing Account	\$36,946	\$36,746
	Settlement Agreement Balancing Account	Balances were combined with Rule 14.1 Premium Charges Refund	
	R1-Arden	-\$2,781	-\$2,734
	R1-Bay Point	-\$2,040	-\$2,066
	R1-Clearlake	-\$1,145	-\$1,159
	R1-Los Osos	-\$60	-\$61
	R1-Santa Maria	-\$832	
	R1-Simi Valley		\$3,768
	Region 2		-\$229

<sup>3</sup> California Water Service Company uses negative sign as net overcollection and positive sign as net undercollection.

Utility Name	Balancing Account Name	Balance as of December 31, 2018	Balance as of June 30, 2019
Great Oaks Water Company	Purchased Power BA	-\$225,914	-\$288,010
Liberty Utilities (Park Water Company)	2017 WRAM/MCBA	-\$3,570,2633	-\$3,614,373
San Gabriel Valley Water Company	LA Power Cost	\$246,850 <sup>4</sup>	\$73,867
	LA WRAM	-\$1,459,060	-\$1,617,444
	LA CARW	\$350,695	\$195,383
	LA Cons. Prog.	\$297,861 <sup>5</sup>	\$322,654
	LA Drought Revenue/Surcharge	-\$3,347,489	-\$2,388,465
	FWC Water Cost	-\$8,628,327 <sup>6</sup>	-\$7,732,266
	FWC Power Cost	\$645,348 <sup>7</sup>	-\$973,726
	FWC WRAM	-\$487,113	-\$654,065
	FWC CARW	-\$1,133,188	-\$1,390,490
	FWC Cons. Prog.	\$4,374 <sup>8</sup>	\$100,286
	FWC Plant F23	-\$238,179	-\$22,442
	FWC Drought Rev./Schg.	-\$3,402,780	-\$2,515,050
San Jose Water Company	SRF Loan I Surcharge	-\$659,800	-\$603,256
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.		
Alisal Water Company	Water Conservation Expense One Way	-\$3,854	\$25,299
Bakman Water Company	Purchased Power BA	\$309,206	\$315,017
	Purchased Water BA	\$155,648	\$174,053
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.		
Fruitridge Vista Water Company	Utility does not have a balancing account that meets this criterion.		

<sup>4</sup> San Gabriel Valley Water Co. reports a balance of \$287,192 in this June 30, 2019 report.

<sup>5</sup> San Gabriel Valley Water Co. reports a balance of \$275,449 in this June 30, 2019 report.

<sup>6</sup> San Gabriel Valley Water Co. reports a balance of \$8,628,260 in this June 30, 2019 report.

<sup>7</sup> San Gabriel Valley Water Co. reports a balance of \$648,265 in this June 30, 2019 report

<sup>8</sup> San Gabriel Valley Water Co. reports a balance of \$2,961 in this June 30, 2019 report.

Utility Name	Balancing Account Name	Balance as of December 31, 2018	Balance as of June 30, 2019
Del Oro Water Company	Lime Saddle District-Purchased Power and Water	\$160,600	\$196,266
	Paradise Pines District-Purchased Power and Water	\$202,862	\$357,539
	California Pines District-Drought Balancing		-\$12,154 <sup>9</sup>
	Paradise Pines District-Drought Balancing		\$191,025
	River Island District-Drought Balancing		-\$48,393
	Metropolitan District-Drought Balancing		-\$6,056
	Paradise Pines District-Revenue Balancing		-\$643,343
	Lime Saddle District-Revenue Balancing		-\$85,067
	Magalia District-Revenue Balancing		-\$73,414
	Buzztail District-Revenue Balancing		-\$9,067

<sup>9</sup> Eight accounts were recently established due to the Camp Fire in November 2018, consequently Del Oro lost customers and the Lost Revenue Balancing Account Tracking and Cost savings with lower sales due to the Camp Fire event.



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

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2019</b>
Liberty Utilities ( <b>Apple Valley Ranchos</b> )	2019 WRAM/MCBA	-\$471,161
	Incremental Cost BA	-\$82,853
	CARW Revenue Reallocation BA	-\$1,303,541
	Employee and Retiree Healthcare BA	\$492,413
	Pension Expense BA	\$1,504,593
	One-Way Conservation BA	-\$8,756
	Irrigation-Incremental Cost BA	-\$62,110
California American Water Company	Monterey-SCD Project	-\$84,373,977
	Monterey-WRAM/MCBA	-\$51,746,799
California Water Service Company	WRAM/MCBA	-\$61,323,161
	Pension 2015 GRC (PCBA 3)	-\$18,211,495
	District Specific Bas	-\$6,933,176
	Conservation 2015 GRC (CEBA 3)	\$6,594,246
	Lucerne BA	\$4,837,110
Golden State Water Company	Well Study Balancing Account	-\$356,633
	California Alternative Rates for Water	-\$7,954,749
	Santa Maria Water Rights No. 2	-\$1,518,213
	Randall-Bold Balancing Account	-\$1,722,338
	WRAM/MCBA	-\$27,536,045
Great Oaks Water Company	Groundwater Charges Other Than Agricultural Irrigation	\$1,294,042
Liberty Utilities ( <b>Park Water Company</b> )	2019 WRAM/MCBA	-\$880,879
	Recycled Water-Incremental Cost BA	-\$997
	CARW Revenue Reallocation BA	\$2,196,394
	One-Way Conservation BA	\$334,574
	Group Pension Expense BA	\$3,156,684
	Consolidated Expense BA	\$19,329
San Gabriel Valley Water Company	Fontana Water Company-Water Cost BA	-\$7,732,266
	Fontana Water Company-Drought Revenue/Surcharge BA	-\$2,515,050
	Los Angeles-Drought Revenue/Surcharge BA	-\$2,388,465
	Fontana Water Company-PABBA	-\$552,716
San Jose Water Company	Amortization of Undercollection of various Memorandum Accounts GRC 2018	-\$9,409,172
	Amortization of Undercollection of various Balancing Accounts GRC 2018	-\$9,396,565
	Amortization of Undercollection of 2013 GRC Interim Rates Memorandum Account	\$0

Utility Name	Balancing Account Name	Balance as of June 30, 2018
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Water Conservation Expense One Way	\$25,299
Bakman Water Company	Purchased Power BA	\$315,017
East Pasadena Water Company	Pumping Assessment Costs	-\$250,825
Del Oro Water Company	Paradise Pines District-Purchased Power and Water	\$357,539
	Paradise Pines District-Drought Balancing	-\$1,190,701
	River Island District-Drought Balancing	-\$48,393
	Paradise Pines District-Revenue Balancing	-\$643,343
Fruitridge Water Company	Purchased Power BA	\$81,069

**Table 4.** *Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (accounts that have fluctuations within 20 percent or more from the previous semiannual balance).*

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2019</b>
Liberty Utilities (Apple Valley Ranchos)	2019 WRAM/MCBA	-\$471,161
	Incremental Cost BA	\$82,853
	CARW Revenue Reallocation BA	-\$1,303,541
	Employee and Retiree Healthcare BA	\$492,413
	Pension Expense BA	\$1,504,593
	One-Way Conservation BA	-\$8,756
	Incremental Cost BA	-\$62,110
California American Water Company	San Diego-OPEB	\$175,185
	Monterey-OPEB	\$651,242
	Monterey WW-OPEB	\$66,827
	LA-OPEB	\$279,591
	Ventura-OPEB	\$117,078
	Sacramento-OPEB	\$327,235
	Larkfield-OPEB	\$24,359
	San Diego-Pension	\$210,629
	Monterey-Pension	\$719,709
	Monterey WW-Pension	\$37,021
	LA-Pension	\$293,511
	Ventura-Pension	\$149,128
	Sacramento-Pension	\$345,553
	Larkfield-Pension	\$59,691
	Monterey-Old Monterey WRAM	-\$33,969
	Larkfield Conservation	\$31,597
	LA-Conservation	-\$42,458
	Monterey Main-Conservation	-\$480,500
	Monterey Central/Satellite -Conservation	\$54,573
	Monterey WW-Conservation	-\$5,652
	Sacramento-Conservation	-\$30,014
	San Diego-Conservation	-\$26,487
	San Diego-WRAM	-\$3,995,403
	Monterey-Sand City Desalinization Plant	\$238,929
	Monterey-Seaside Groundwater Basin	\$1,197,079
Monterey Seaside Basin Adjudication	-\$35,667	
San Diego-Consolidation Expense	-\$488,803	
Monterey Main-Consolidated Expense	-\$4,322,923	

Utility Name	Balancing Account Name	Balance as of June 30, 2019
California American Water Company	Monterey Central- Consolidated Expense	\$33,155
	Monterey WW-Consolidated Expense	\$48,984
	LA-Consolidated Expense	-\$1,090,504
	Ventura-Consolidated Expense	-\$514,282
	Sacramento-Consolidated Expense	-\$1,891,670
	Larkfield-Consolidated Expense	-\$110,073
	San Diego-LIRA	-\$523,461
	Ventura-LIRA	\$757,845
	Sacramento-LIRA	-\$54,099
	Larkfield-LIRA	\$44,139
	Monterey Main-LIRA	\$438,928
	Monterey Central/Satellite	\$56,064
	LA-LIRA	-\$167,537
	San Diego-Group Insurance	-\$17,362
	Monterey-Group Insurance	-\$455,389
	Monterey WW-Group Insurance	-\$141,083
	Toro-Group Insurance	-\$6,618
	LA-Group Insurance	-\$98,782
	Ventura-Group Insurance	-\$63,454
Sacramento-Group Insurance	-\$177,879	
Larkfield-Group Insurance	-\$16,447	
California Water Service Company	LIRA Balancing Account	-\$507,951
	RSF Balancing Account	-\$105,488
	Interim Rates (old GRCs) Balancing Account	-\$57,671

<b>Utility Name</b>	<b>Balancing Account Name</b>	<b>Balance as of June 30, 2019</b>
Golden State Water Company	American Recovery and Reinvestment Act of 2009	-\$114,410
	California Alternative Rates for Water	-\$1,380,378
	WRAM/MCBA	-\$30,675,902
Great Oaks Water Company	Pension Expense Balancing Account	-\$322,803
Liberty Utilities (Park Water Company)	2019 WRAM/MCBA	-\$880,879
	Recycled Water-Incremental Cost BA	-\$997
	CARW Revenue Reallocation BA	\$2,196,394
	One-Way Conservation BA	\$334,574
	Group Pension Expense BA	\$3,156,684
	Consolidated Expense Balancing Account (CEBA)	-\$19,329
San Gabriel Valley Water Company	LA Power Cost Balancing Account	\$73,867
	LA California Alternative Rates for Water Balancing Account	\$195,383
	LA Drought Lost Revenue/Surcharge Revenue Balancing Account	-\$2,388,465
	FWC Power Cost Balancing Account	\$973,726
	FWC Water Revenue Adjustment Mechanism	-\$654,005
	FWC California Alternative Rates for Water Balancing Account	-\$1,390,490
	FWC Conservation Programs (One-way) Balancing Account	\$100,286
	FWC Plant F23 Project Balancing Account	-\$22,442
	FWC Drought Lost Revenue/Surcharge Revenue Balancing Account	-\$2,515,050

Utility Name	Balancing Account Name	Balance as of June 30, 2019
San Jose Water	Utility does not have a balancing account that meets this criterion.	
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.	
Alisal Water Company	Utility does not have a balancing account that meets this criterion.	
Bakman Water Company	Utility does not have a balancing account that meets this criterion.	
East Pasadena Water Company	Pumping Assessment Costs	-\$250,825
Del Oro Water Company	River Island District-Purchased Power and Water	-\$42,609
	Lime Saddle District-Purchased Power and Water	\$196,266
	Magalia District-Purchased Power and Water	\$98,592
	Paradise Pines District-Purchased Power and Water	\$357,539
Fruitridge Vista Water Company	Utility does not have a balancing account that meets this criterion.	

**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)	All accounts are being either reviewed in its most recent general rate case (A.18.01.002) or were reviewed in advice letter filings within the previous three years.		
California American Water Company	All of Cal-American’s balancing accounts were either reviewed in its most recent approved general rate case (D.18-12-021) or in advice letter filings within the previous three years.		
California Water Service Company	All active accounts have been reviewed within the past 3 years.		
Golden State Water Company	Conservation Expenses One-Way Balancing Account-2016	Per D.19-05-044, if applicable, Golden State will file an advice letter to refund any unspent program expenses to customers.	
	General Ratemaking Area Balancing Account	The GRABA was approved in D.19-05-044. Golden State Water has been authorized to file advice letters to transfer small residual balances from expired balancing accounts to the GRABA.	
Great Oaks Water Company	All accounts were reviewed in the 2018 GRC.		
Liberty Utilities (Park Water Company)	All accounts are being either reviewed in its most recent general rate case (A.18-01-003) or were reviewed in advice letter filings within the previous three years.		
San Gabriel Valley Water Company	All of San Gabriel’s balancing accounts were either reviewed in its most recent general rate case (A.19-01-001) or in advice letter filings within the previous three years.		
San Jose Water Company	All of San Jose Water Company’s balancing accounts were reviewed in its most recent general rate case (A.18-01-004) or D.18-11-025		
Suburban Water Systems	Suburban reports the following two balancing accounts in the table below. Suburban Water Systems filed AL 339 in September 16, 2019 for Water Division’s review		
	<b>San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water</b>	<b>Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water</b>	
	\$4,630,333	\$3,410,807	
Utility does not have a balancing account that meets this criterion. In 2018, the CPUC’s UFACB audited Alisal Water Corporation and reviewed all of its accounts including balancing accounts.			
Bakman Water Company	Utility does not have a balancing account that meets this criterion.		
East Pasadena Water Company	Utility stated in the report, that Advice Letter 94 and Resolution W-5155 reviewed all balancing accounts.		

Del Oro Water Company	Lime Saddle District-Purchased Power and Water	\$196,266
	Magalia District-Purchased Power and Water	\$98,592
	Paradise Pines District-Purchased Power and Water	\$357,539
	California Pines District-Drought Balancing	-\$12,154
	Strawberry District-Drought Balancing	-
Fruitridge Vista	Purchased Power balancing account was last reviewed in April 2015. The over collected balance as of June 30, 2019 is about 2% of 2018 recorded revenues.	



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

Utility Name	Balancing Account Name
Liberty Utilities (Apple Valley Ranchos)	2012 & Prior WRAM/MCBA
	2013 WRAM/MCBA
	2014 WRAM/MCBA
	2015 WRAM/MCBA
	2016 WRAM/MCBA
	2017 WRAM/MCBA
	2018 WRAM/MCBA
	2019 WRAM/MCBA
	Incremental Cost BA
	CARW Revenue Reallocation BA
	Office Remodel BA
	Employee and Retiree Healthcare BA
	Pension Expense BA
	One-Way Conservation BA
Incremental Cost BA	
California American Water Company	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
	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
	Old Monterey Style WRAM Balancing Account
	Monterey San Clemente Dam Project Balancing Account
	Monterey One-Way Leak Adjustment Balancing Account
	Monterey Coastal Water Project - Balancing Account
	Monterey Peninsula Water Management District 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	

California American Water Company	Ventura Conservation Balancing Account
	San Diego WRAM/MCBA
	Los Angeles WRAM/MCBA
	Ventura WRAM/MCBA
	Larkfield WRAM/MCBA
	Monterey WRAM/MCBA
	Monterey-Ambler WRAM/MCBA
	Monterey-Toro WRAM/MCBA
	Sacramento WRAM/MCBA
	Sand City Desalinization Plant Purchased Water Balancing Account
	Monterey WW Purchased Power Balancing Account
	Monterey Seaside Groundwater Basin Balancing Account
	Monterey Seaside Basin Adjudication Balancing Account
	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
	Garrapata SDWSRF Loan Repayment Balancing Accounts
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account -San Diego
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Ventura
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Sacramento
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Larkfield
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Main
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account - Monterey Central
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Monterey WW
	Low-Income Ratepayer Assistance (LIRA) Program Balancing Account – Los Angeles
	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

California Water Service Company	Conservation (Old Balancing Accounts)
	WRAM/MCBA
	TIRBA
	Lucerne BA
	Conservation 2009 GRC (CEBA 1)
	Conservation 2012 GRC (CEBA 2)
	Conservation 2015 GRC (CEBA 3)
	Pension 2009 GRC (PCBA 1)
	Pension 2012 GRC (PCBA 2)
	Pension 2015 GRC (PCBA 3)
	Health Cost BA – 2012 GRC (HCBA2)
	Health Cost BA – 2015 GRC (HCBA3)
	LIRA Balancing Account
	RSF Balancing Account
	District-Specific Bas
	Sales Reconciliation Mechanism BA
	ICBAs
	Interim Rates (old GRCs) Balancing Accounts
Golden State Water Company	American Recovery and Reinvestment Act of 2009
	Well Study Balancing Account
	Pension and Benefits Balancing Account
	California Alternative Rates for Water
	Santa Maria Water Rights No. 1
	Santa Maria Water Rights No. 2
	Randall-Bold Balancing Account
	City of Torrance Balancing Account
	WRAM/MCBA 1/
	Arden Supply Costs Balancing Account
	Los Osos 2013 Phase-in Balancing Account
	Region 3 Rate Base Surcharge
	Folsom Refund Residual
	Bay Point (HSWTP) hill street water treatment facility
	General Ratemaking Area Balancing Account
	Conservation Expenses One-Way Balancing Account-2016
	Rule 14.1 Premium Charges Refund
	Clearlake Supply Cost Balancing Account
	Settlement Agreement Balancing Account
General Rate Case Balancing Account	
Great Oaks Water Company	Purchased Power BA
	Groundwater Charges Other Than Agricultural Irrigation
	Groundwater Charges, Agricultural Irrigation
	Low Income Customer Assistance Program Surcharge Balancing Account

Great Oaks Water Company	Pension Expense Balancing Account
	Recovery of Multiple Memorandum and Balancing Accounts
	Recovery of M-WRAM and Memorandum Accounts Balancing Account
Liberty Utilities (Park Water Company)	2014 WRAM/MCBA
	2015 WRAM/MCBA
	2016 WRAM/MCBA
	2017 WRAM/MCBA
	2018 WRAM/MCBA
	2019 WRAM/MCBA
	Recycled Water-Incremental Cost BA
	CARW Revenue Reallocation BA
	One-Way Conservation BA
	Consolidated Expense Balancing Account (CEBA)
San Gabriel Valley Water Company	LA-Water Cost
	LA-Power Cost
	LA-Water Revenue Adjustment Mechanism (WRAM)
	LA-California Alternative Rates for Water (CARW)
	LA-Conservation Program
	LA-Previously Authorized Balances Balancing Account (PABBA)
	LA-Drought Lost Revenue/Surcharge Revenue Balancing Account
	FWC-Water Cost
	FWC-Power Cost
	FWC-Water Revenue Adjustment Mechanism (WRAM)
	FWC-California Alternative Rates for Water (WRAM)
	FWC-Conservation Program
	FWC-Previously Authorized Balances Balancing Account (PABBA)
	Plant F23 Projects
	Mains Projects
	FWC-Drought Lost Revenue/Surcharge Revenue Balancing Account
San Jose Water Company	Balancing Account-Pending (2014)
	Balancing Account-Pending (2015)
	Balancing Account-Pending (2016)
	Balancing Account-Pending (2017)
	Balancing Account-Pending (2018)
	2019 Purchased Power
	Purchased Water 2019
	Pump Tax 2019
	Purchased Water Non-Contract 2019
	Purchased Water Recycled 2019
	WRAP Program
	SRF Loan I Surcharge
	SRF Loan II Surcharge
	Pension
	Memo/Balancing Account Recovery Remaining Balances
	Amorization of Undercollection of various Memorandum Accounts GRC 2018
	Amorization of Undercollection of various Balancing Accounts GRC 2018
	Amorization of Undercollection of 2013 GRC Interim Rates Memorandum Account
	Amorization of Undercollection of various Balancing Accounts GRC 2016

Suburban Water Systems	San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water
	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water
Alisal Water Company	Department of Public Health User Fee
	Water Revenue Adjustment
	Water Conservation Expense One Way
	Purchased Power Balancing Account
Bakman Water Company	Purchased Power
	Purchased Water
	Water Quality
	California Department of Public Health User Fees Balancing Account
East Pasadena Water Company	Purchased Power
	Purchased Water
	Pumping Assessment Costs
	Tariffed (Approved for Collection)
Del Oro Water Company	River Island District-Purchased Power and Water
	Lime Saddle District-Purchased Power and Water
	Magalia District-Purchased Power and Water
	Paradise Pines District-Purchased Power and Water
	California Pines District-Drought Balancing
	Magalia District-Drought Balancing
	Strawberry District-Drought Balancing
	Paradise Pines District-Drought Balancing
	River Island District-Drought Balancing
	Johnson Park District-Drought Balancing
	Country Estates District-Drought Balancing
	Metropolitan District-Drought Balancing
	Paradise Pines District-Revenue Balancing
	Lime Saddle-Revenue Balancing
Magalia District-Revenue Balancing	
Buzztail District-Revenue Balancing	
Fruitridge Vista	Purchased Power