

Report of Summary of Balancing Accounts
For
Class A and B Water Investor-Owned Utilities
For the Six-Month Period Ending June 30, 2021

This report summarizes the status of the balance of the Semi-Annual reports on balancing accounts¹ for the Class A and B Water Investor-Owned Utilities (IOU) submitted as of **June 30, 2021** (due by August 16th). 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. Table 7 shows the names of all the balancing accounts listed by name for the class A and B utilities.

Summary

The total number of balancing accounts for Class A Water IOUs is 120, an increase of 17 balancing accounts from the December 31, 2020, report (see Table 1).

The total number of balancing accounts for Class B Water IOUs is 28, unchanged from the December 31, 2020, report (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 25th 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 six of this report. Positive dollar amounts indicate over collected balances and negative dollar amounts in red text indicate under collected balances.

¹ The balancing accounts names of all the accounts are listed at the end of the report in Table 7.

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

		Utility Name	Total No. of accounts as of December 31, 2020	Total No. of accounts as of June 30, 2021	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	12	14	Two new accounts listed on the next page
	2	California American Water Company	20	22	Two new accounts listed on the next page
	3	California Water Service Company	12	12	
	4	Golden State Water Company	8	8	
	5	Great Oaks Water Company	10	9	Two old accounts were taken out, one new account added.
	6	Liberty Utilities (Park Water Company)	9	10	One account added, listed on the next page.
	7	San Gabriel Valley Water Company	14	13	One account closed listed on the next page.
	8	San Jose Water Company	15	17	Two new accounts listed on the next page
	9	Suburban Water Systems	3	15	See next page for an explanation.
Total Class A Balancing Accounts			103	120	
Class B	1	Alisal Water Company	4	4	
	2	Bakman Water Company	4	4	
	3	East Pasadena Water Company	4	4	
	4	Del Oro Water Company	16	16	
Total Class B Balancing Accounts			28	28	

Apple Valley Water Company: Two new accounts, 1) 2021 Water Revenue Adjustment Mechanism (WRAM)/(MCBA) Modified Cost Balancing Adjustment and 2) Consolidated Expense Balancing Account (BA), authorized in D.20-09-2019.

California American Water Company: The following two new accounts are listed in the June 30, 2021, report:

- Hillview Water Treatment BA, authorized in Decision D.19-11-003 in November 2009 (Advice Letter 1299-A)
- Hillview Grant Tax BA, authorized in Resolution W-5190 on May 16, 2019 (AL 119-A).

California Water Service: Two balancing accounts are added as authorized in D.20-12-007 (December 6, 2020); and implemented in AL 2402 (1/27/2021).

- Pension 2018 GRC Pension Cost Balancing Account 4 (PCBA 4)
- Health Cost BA 2018 GRC (HCBA 4)

Great Oaks Water Company: The following two accounts are closed and no longer listed in this December 31, 2020, report:

- 1) Monterey Style WRAM Account Advice Letter Recovery, authorized in D.13.05.020 and AL 290-W, and
- 2) Multiple Balancing Account Recovery, authorized in AL 287-W.

In addition, there is one new account listed in this June 30, 2021, report:

- Recovery of Monterey-WRAM Amortization AL 298, authorized amortization of balance through a 1-year surcharge.

Park Water Company: One account added, 2021 WRAM/MCBA.

San Gabriel Water Company: The Los Angeles Drought Lost Revenue/Surcharge Revenue Balancing Account was closed (as authorized in Resolution W-5169) and the balance is transferred to the Previously Authorized Balances Balancing Account (PABBA), effective 2/01/2021.

San Jose Water Company: There are two new accounts listed in the June 30, 2021, 1) "Balancing Account Pending 2020" and 2) "Amortization of 2018 Tax Memorandum Account".

There were four accounts with the same name but with different year, listed below:

- Purchased Water 2021, previously named Purchased Water 2020,
- Pump Tax 2021, previously named Pump Tax 2020,
- Purchased Water Non-Contract 2021, previously named Purchased Water Non-Contract 2020, and
- Purchased Water Recycled 2021, previously named Purchased Water Recycled 2020.

Suburban Water Systems: Suburban has been reporting the wrong number of balancing accounts in Attachment A of its Semiannual Report on Balancing Accounts. Instead of listing each balancing account for each district, it reported two of them as one account. Also, Suburban listed two reserve accounts as separate accounts. However, reserve accounts should be treated as balancing accounts. Suburban was directed in Decision D.19-05-029) to report all its balancing accounts including what they have as reserves in its accounts. Table 2 shows all 15 balancing accounts and reserve accounts from Suburban.

Table 2. Suburban Water System's Balancing Accounts

	District	Account Name	Decision	Balance	Notes
1	San Jose Hills Service Area	Water Revenue Adjustment Mechanism Balancing Account ²	D.19-05-029	\$180,615	GRC A.17-01-001, from 1/3/17 to 5/29/19.
2		Water Revenue Adjustment Mechanism Balancing Account		\$145,399	Unaudited account balance.
3		Purchased Power, Purchased Water, and Pumped Water	AL 335	-\$218,508	GRC A.17-01-001
4		Recycled Water	AL 335	-\$18,202	GRC A.17-01-001
5		Purchased Power, Purchased Water, and Pumped Water	AL 339	-\$921,741	AL 339, reviewed between 9-19-2019 and 10/16/2019
6		Recycled Water	AL 339	-\$38,496	AL 339, reviewed between 9-19-2019 and 10/16/2019
7		Purchased Power, Purchased Water, and Pumped Water		-\$5,277,208	Future filing, estimated reserve account balance in SJH SA
8		Recycled Water		-\$91,034	Future filing, estimated reserve account balance in SJH SA
9	Whittier La Mirada SA	Water Revenue Adjustment Mechanism Balancing Account	D.19-05-029	\$73,743	GRC A.17-01-001
10		Water Revenue Adjustment Mechanism Balancing Account		-\$83,393	Estimated unaudited WRAM account balance for WLM SA
11		Purchased Power, Purchased Water, and Pumped Water	AL 335	\$5,441	GRC A.17-01-001, reviewed between 1/13/2017 and 5/29/2019
12		Purchased Power, Purchased Water, and Pumped Water	AL 339	-\$657,153	Future filing, estimated unaudited reserve account balance in WLM SA
13	Purchased Power, Purchased Water, and Pumped Water		-\$5,374,847	Future filing, estimated unaudited reserve account balance	
14	Both San Jose and Whittier La Mirada Districts	Conservation Expense One-Way	D.19-05-029	-\$6,969	Reviewed between 1/3/17 and 5/29/19.
15		Employee Healthcare	D.19-05-029	\$542,575	During GRC A.17-01-001, reviewed between 1/31/17 and 5/29/2019.

² Suburban lists the Water Revenue Adjustment Mechanism Balancing Account without referring to it, correctly as Monterey Style WRAM/MCBA.

Table 3. Balancing accounts with a semiannual-end balance with more than a 10-percent differential from the balancing account’s authorized revenue amount.³

Utility Name	Balancing Account Name	Balance as of December 31, 2020	Balance as of June 30, 2021
Liberty Utilities (Apple Valley Ranchos)	Employee and Retiree Healthcare BA	\$611,243	\$1,065,734
	Pension Expense BA	-\$915,970	-\$1,523,715
	Consolidated Expense BA	None	-\$811,493
	Incremental Cost BA	-\$74,253	-\$62,358
California American Water Company	Other Post-Employment Benefits All Districts	\$3,496,688	\$4,210,289
	Pension-All Districts	\$2,019,677	\$2,000,057
	San Clemente Dam Project-Monterey	-\$448,231	-\$79,367,962
	Conservation-All Districts	\$4,356,675	\$1,914,341
	Water Revenue Adjustment Mechanism	-\$44,452,610	\$39,350,662
	Purchased Power-Monterey Waste Water	-\$241,339	-\$184,615
	Seaside Groundwater Basin-Monterey	\$482,742	\$499,407
	Seaside Basin Adjudication-Monterey District	-\$12	-\$12
	Consolidated Expense Balancing Account -All Districts	-\$4,356,675	-\$1,914,341
	Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment-Garrapata (W-4788)	-\$18,555	-\$19,018
	Low Income Rate Assistance -All Districts	\$2,237,250	\$ 2,611,366
	Group Insurance-All Districts	-\$2,212,753	-\$2,779,372
	Chromium VI BA-Sacramento District	\$2,185	\$33,533
	Purchased Power and Water Treatment BA-Hillview	-\$36	\$0
Fruitridge Safe Drinking Water State Revolving Fund (SDW SRF) Loan Repayment BA-Fruitridge AL 1279	-\$123,323	-\$123,325	

³ Authorized revenue amount is interpreted as the most recent balance authorized for amortization (i.e. amortization revenues), or the balance reviewed in the utility’s last GRC, whichever is more recent. Table 3 lists the 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, 2020	Balance as of June 30, 2021
California American Water Company	Fruitridge Safe Drinking Water State Revolving Fund Loan Repayment BA-Fruitridge AL 1279	-\$221,293	-\$221,299
California Water Service Company⁴	Water Revenue Adjustment Mechanism/Modified Cost Balancing Account (WRAM/MCBA)	-\$67,828,698	-\$67,472,698
	Conservation 2018 GRC Consolidated Expense Balancing Account (CEBA) 4	\$3,753,351	\$5,123,146
	Pension 2015 GRC Pension Cost Balancing Account (PCBA 3)	-\$21,464,901	-\$21,261,655
	Pension 2018 GRC (PCBA 4)	-\$15,322,078	-\$16,470,549
	Health Cost Balancing Account - 2018 GRC (HCBA 4)	\$3,957,145	\$7,543,977
	Customer Assistance Program/Low Income Rate Assistance (CAP/LIRA) Balancing Account	-\$3,366,928	-\$4,189,175
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$167,710 ⁵	\$120,955
	Pension and Benefits Balancing Account	\$1,016,162	\$314,589
	CAP (formerly known as California Alternative Rates for Water)	\$1,925,126	\$1,305,159
	WRAM/MCBA	-\$15,550,319	-\$23,260,138
	Randall-Bold Balancing Account	-\$932,793	-\$656,874
	Clearlake Supply Cost Balancing Account	\$5,464	\$5,464
	Bay Point (HSWTP) Hill Street Water Treatment Plant	-\$80,324	\$853
Great Oaks Water Company	Purchased Power Balancing Account	-\$102,917	-\$159,578
Liberty Utilities (Park Water Company)	2018 WRAM/MCBA	-\$1,304,076	-\$1,304,532
	One Way Conservation Balancing Account	\$505,745	\$953,876

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 the rest of all utility balancing accounts.

⁵ Golden State reports two different amounts on its American Recovery and Reinvestment Act of 2009, on the December 31, 2020, report submitted in December of 2020 it shows the balance was \$81,244, however this current June 30, 2021 report it shows on the same account as of December 20, 2020 balance an amount of \$167,710

Utility Name	Balancing Account Name	Balance as of December 31, 2020	Balance as of June 30, 2021
Liberty Utilities (Park Water Company)	Group Pension Expense Balancing Account	-\$296,866	-\$1,092,722
	Consolidated Expense Balancing Account	-\$19,622	-\$374,647
San Gabriel Valley Water Company	Los Angeles (LA) Power Cost	-\$1,061,630	-\$1,427,994
	LA Water Cost	-\$857,791	-\$558,390
	LA CARW	\$9,671	-\$271,928
	LA Cons. Prog.	-\$29,522	-\$378,668
	LA PABBA	-\$349,654	-\$148,110
	Fontana Water Company (FWC) Water Cost	-\$3,187,221	\$2,858,525
	FWC Power Cost	\$1,031,790	\$1,027,732
	FWC WRAM	-\$756,469	-\$737,846
	FWC CARW	-\$863,879	-\$805,097
	FWC Cons. Prog.	\$162,707	\$108,434
	FWC PABBA	-\$1,751,427	-\$747,892
	FWC Mains Project	-\$864,712	-\$584,798
San Jose Water Company	State Revolving Fund Loan I Surcharge	-\$420,314	-\$356,227
Suburban Water Systems	San Jose Hills Service Area-Purchased Power, Purchased Water and Pumped Water	-\$4,945,640	-\$5,277,208
	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water	-\$5,274,606	-\$5,374,847
Alisal Water Company	Water Conservation Expense One Way Balancing Account	-\$372	\$32,604
Bakman Water Company	Purchased Power Balancing Account	\$424,660	\$433,502
	Purchased Water Balancing Account	\$214,414	\$243,317
	Water Quality Balancing Account	\$150,709	\$151,528
	California Department of Public Health User Fees Balancing Account	\$82,655	\$82,246
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.		
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$233,128	\$216,788
	Paradise Pines-Purchased Power & Water	\$245,796	\$318,121
	California Pines-Drought	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,703	-\$1,190,701

Del Oro Water Company	River Island-Drought	-\$48,394	-\$48,394
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,115	-\$543,116
	Lime Saddle-Lost Revenue	-\$93,152	-\$93,153
	Magalia-Lost Revenue	-\$66,820	-\$66,820
	Buzztail-Lost Revenue	-\$8,153	-\$8,153

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 June 30, 2021
Liberty Utilities (Apple Valley Ranchos)	Pension Expense Balancing Account	-\$1,523,715
	California Alternative Rates for Water Revenue Reallocation Balancing Account	-\$1,125,395
	Employee and Retiree Healthcare Balancing Account	\$1,065,734
California American Water Company	Monterey San Clemente Dam Project Balancing Account	-\$79,367,962
	WRAM/MCBA-All Districts	-\$39,350,662
California Water Service Company	WRAM/MCBA	-\$67,472,698
	Pension 2015 GRC Pension Cost Balancing Account (PCBA) 3	-\$21,261,655
	Pension 2018 GRC (PCBA 4)	-\$16,470,549
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$120,955
	Pension and Benefits Balancing Account	\$314,589
Great Oaks Water Company	Groundwater Charges Other Than Agricultural Irrigation	-\$255,401
Liberty Utilities (Park Water Company)	2018 WRAM/MCBA	-\$1,304,532
	CARW Revenue Reallocation BA	\$2,837,913
San Gabriel Valley Water Company	Fontana Water Company (FWC) Water Cost BA	-\$11,289,628
	FWC PABBA	-\$2,823,604
	FWC Mains Project BA	-\$2,161,866
	Los Angeles WRAM	-\$1,459,060
San Jose Water Company	Balancing Account Pending (2020)	-\$4,689,539
	Balancing Account Pending (2017)	-\$3,032,438
	Amortization of Undercollection of various Memorandum Accounts GRC 2018	-\$1,223,059
	Pension	\$2,309,558
Suburban Water Systems	Whittier La Mirada Service Area-Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$5,374,847
	San Jose Hills Service Area (SJH SA) - Purchased Power, Purchased Water and Pumped Water (future filing estimated)	-\$5,277,208
	SJH SA- Purchased Power, Purchased Water and Pumped Water (AL 339)	-\$921,741

Utility Name	Balancing Account Name	Balance as of June 30, 2021
Alisal Water Company	Water Conservation Expense One Way	\$32,604
Bakman Water Company	Purchased Power	\$433,502
East Pasadena Water Company	Pumping Assessment Costs	-\$414,073
Del Oro Water Company	River Island-Drought	-\$48,394
	Metropolitan-Drought	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,116
	Lime Saddle-Lost Revenue	-\$93,153
	Magalia-Lost Revenue	-\$66,820
	Buzztail-Lost Revenue	-\$8,153

Table 5. Balancing accounts that have experienced volatile fluctuations in their semiannual balances over time (accounts that have fluctuations of 20 percent or more from the previous semiannual balance).

Utility Name	Balancing Account Name	Balance as of June 30, 2021
Liberty Utilities (Apple Valley Ranchos)	2021 Water Revenue Adjustment Mechanism/Modified Cost Balancing Account	\$593,107
	Incremental Cost BA	\$0
	CARW Revenue Reallocation BA	-\$1,125,395
	Employee and Retiree Healthcare BA	\$1,065,734
	Pension Expense BA	-\$1,523,715
	One-Way Conservation BA	\$356,669
California American Water Company	Conservation-All Districts	\$1,914,341
	Purchased Power-Monterey Waste Water	-\$184,614
	Consolidated Expense-All Districts	-\$3,049,562
	Group Insurance-All Districts	-\$2,779,372
	Chromium VI BA-Sacramento & Dunnigan	\$33,533
	Water Treatment BA-Hillview	-\$145,006
	Grant Tax BA-Hillview	-\$128,252
California Water Service Company	Conservation 2015 Consolidated Expense Balancing Account (CEBA) 3	-
	Conservation 2018 (CEBA 4)	\$5,123,146
	Health Cost BA – 2018 GRC (HCBA 4)	\$7,543,977
	Customer Assistance Program CAP/LIRA Balancing Account	-\$4,189,174
	RSF Balancing Account	-\$2,042,521
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$120,955
	Pension and Benefits BA	\$314,589
	CAP (formerly known as California Alternative Rates for Water)	\$1,305,160
	WRAM/MCBA	-\$23,260,138
	Clearlake Supply Cost BA	\$5,465
	Randall-Bold BA	-\$656,874
	Bay Point (HSWTP) Hill Street Water Treatment Plant	\$853

Utility Name	Balancing Account Name	Balance as of June 30, 2021
Great Oaks Water Company	Pension Expense Balancing Account	-\$806,061
Liberty Utilities (Park Water Company)	2021 Water Revenue Adjustment Mechanism/Modified Cost Balancing Account	-\$122,951
	Recycled Water-Incremental Cost Balancing Account	\$0
	Consolidated Expense Balancing Account (CEBA)	-\$374,647
San Gabriel Valley Water Company	Los Angeles (LA) Power Cost Balancing Account	-\$1,427,994
	LA Water Cost BA	-\$558,390
	LA CARW	-\$271,928
	LA Conservation Programs (One-way) Balancing Account	-\$378,668
	LA Previously Authorized Balances Balancing Account (PABBA)	-\$148,110
	Fontana Water Cost (FWC) Balancing Account	\$2,858,525
	FWC Power Cost	\$1,027,732
	FWC WRAM	-\$737,846
	FWC CARW	-\$805,097
	FWC Conservation Programs (One-way) Balancing Account	\$108,434
	FWC PABBA	-\$747,892
FWC Mains Project+	-\$584,798	
San Jose Water Company	Purchased Power	-\$261,215
	Purchased Water 2021	-\$794,094
	Pump Tax 2021	-\$928,865
	Purchased Water Non-Contract 2021	\$105,488
	Purchased Water Recycled 2021	\$113,035
	WRAP Program	-\$144,090
	Pension	\$2,309,558
	SRF Loan I Surcharge	-\$356,227
Recovery of Pressure Reducing Valve Balancing Account	-\$928,573	
Suburban Water Systems San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	SJH SA Water Revenue Adjustment Mechanism Balancing Account (WRAM BA) (D.19-05-029)	\$180,615
	SJH SA Water Revenue Adjustment Mechanism Balancing Account (unaudited account balance)	-\$145,399
	SJH SA Purchased Power, Purchased Power, and Pumped Water (PP, PW, & PW) (AL 335)	-\$218,508
	SJH SA Recycled Water (AL 335)	-\$18,201
	SJH SA PP, PW, & PW (AL 339)	-\$921,741
	SJH SA Recycled Water (AL 339)	-\$38,495
	WLM SA WRAM BA (D.19-05-029)	\$73,743

Utility Name	Balancing Account Name	Balance as of June 30, 2021
Suburban Water Systems San Jose Hills Service Area (SJH SA) and Whittier La Mirada Service Area (WLM SA)	WLM SA Water Revenue Adjustment Mechanism Balancing Account (estimated unaudited account balance)	-\$83,392
	WLM SA Purchased Power, Purchased Power, and Pumped Water (PP, PW, & PW) (AL 335)	\$5,441
	WLM SA PP, PW, & PW (AL 339)	-\$657,152
Alisal Water Company	Water Conservation Expense One Way	\$32,604
Bakman Water Company	Utility does not have a balancing account that meets this criterion.	
East Pasadena Water Company	Pumping Assessment Costs	-\$414,073
Del Oro Water Company	Paradise Pines, Power & Water	\$318,121

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 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 except for the three new accounts (“CEBA4”, “PCBA4”, and “HCBA4”) authorized in D.20-12-007, and the “Old Interim Rate account” that was being amortized via AL 2259, the residuals for which should now be moved to the District BAs.	
Golden State Water Company	All accounts were either reviewed in its most recent general rate case in Application No. 20-07-012 or were reviewed in advice letter filings within the previous three years.	
Great Oaks Water Company	All accounts were reviewed in the year 2018 GRC or thru Advice Letters in the year 2020 and 2021.	
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	Balancing Account Name	Balance as of June 30, 2021
	Purchased Power	-\$261,215
	Purchased Water 2021	-\$794,049
	Pump Tax 2021	-\$928,865
	Purchased Water Non-Contract 2021	\$105,488
	Purchased Water Recycled 2021	\$113,035
	WRAP Program	-\$144,090
	Pension	\$2,309,558
	SRF Loan I Surcharge	-\$356,227
	SRF Loan II Surcharge	-\$328,392
	Amorization of Undercollection of various Memorandum Accounts GRC 2018	-\$1,223,059

<p>Suburban Water Systems</p>	<p>San Jose Hills SA</p> <p>1._ Water Revenue Adjustment Mechanism (WRAM) Balancing Account (BA) with balance of \$180,615 authorized in decision D.19-05-029 and reviewed in GRC A.17-01-001.</p> <p>2. WRAM BA with balance from January through June 2021 of an amount of \$145,399 unaudited account balance, from January 2019 through June 2021.</p> <p>3._ Purchased Power, Purchased Water, and Pumped Water with balance of -\$218,508 authorized in AL 335 and reviewed in GRC A.17-01-001.</p> <p>4._ Recycled Water with balance of -\$18,202 authorized in AL 335 and reviewed in GRC A.17-01-001.</p> <p>5._ Purchased Power, Purchased Water, and Pumped Water with balance of -\$921,741 authorized and reviewed in AL 339 between 9-19-2019 and 10/16/2019.</p> <p>6._ Recycled Water with balance of -\$38,496 741 authorized and reviewed in AL 339 between 9-19-2019 and 10/16/2019.</p> <p>7._ Purchased Power, Purchased Water, and Pumped Water with the estimated reserve account balance of -\$5,277,208 for the period from July 2019 through June 2021.</p> <p>8._ Recycled Water with the estimated reserve account balance of -\$91,034 for the period from July 2019 through June 2021.</p> <p>9._ WRAM BA with balance of \$73,743 authorized in decision D.19-05-029 and reviewed in GRC A.17-01-001.</p> <p>Whittier La Mirada SA</p> <p>10._ WRAM BA with the estimated unaudited balance of -\$83,393 for July 2019 through June 2021.</p> <p>11._ Purchased Power, Purchased Power, and Pumped Water with balance of \$5,441 authorized in AL 335 and reviewed in GRC A.17-01-001, for the period from 1/13/2017 through 5/29/2019.</p> <p>12._ Purchased Power, Purchased Power, and Pumped Water with the estimated unaudited reserve account balance of -\$657,153 for the period from January 2019 through June 2021.</p> <p>13._ Purchased Power, Purchased Water, and Pumped Water with the estimated unaudited reserve account balance of -\$5,374,847.</p> <p>Both Districts (San Jose Hills SA and Whittier La Mirada SA)</p> <p>14._ Conservation Expense One-Way with a balance of -\$6,969 and authorized in decision D.19-05-029 and reviewed between 9/16/2019 and 10/16/2019.</p> <p>15._ Employee Healthcare with a balance of \$542,575 and authorized in decision D.19-05-029 and reviewed and between 1/13/17 - 5/29/19.</p>
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Alisal Water Company	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	The last 2020 General Rate Increase for Bakman Water Company was approved on March 26, 2020.
East Pasadena Water Company	Utility stated in the report, that Advice Letter 99 and Resolution W-5189 reviewed all balancing accounts.
Del Oro Water Company	<p>The following five Drought Balancing Accounts that were reviewed more than 3 years ago:</p> <ul style="list-style-type: none"> • Magalia District Drought BA, approved by resolution W-5172 (AL 407) dated August 9, 2018. • Strawberry District Drought BA, approved by resolution W-5060 (AL 406) dated September 17, 2015. • Paradise Pines District Drought BA approved by resolution W-5172 dated August 9, 2018. • River Island District Drought BA approved by resolution W-5104 dated September 15, 2016. • Johnson Park District Drought BA approved by resolution W-5104 dated September 15, 2016.

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

Utility Name	Balancing Account Name	
Liberty Utilities (Apple Valley Ranchos)	1	2016 WRAM/MCBA
	2	2017 WRAM/MCBA
	3	2018 WRAM/MCBA
	4	2019 WRAM/MCBA
	5	Incremental Cost BA
	6	CARW Revenue Reallocation BA
	7	Employee and Retiree Healthcare BA
	8	Pension Expense BA
	9	One-Way Conservation BA
	10	Incremental Cost BA
	11	2020 WRAM/MCBA
	12	Yermo Water Revenue BA
	13, New	2021 WRAM/MCBA
	14, New	Consolidated Expense BA
California American Water Company	1	OPEB Balancing Account - San Diego
		OPEB Balancing Account -Monterey
		OPEB Balancing Account -Monterey WW
		OPEB Balancing Account - Toro
		OPEB Balancing Account - LA
		OPEB Balancing Account -Ventura
		OPEB Balancing Account -Sacramento
		OPEB Balancing Account -Larkfield
	2	Pension Balancing Account -San Diego
		Pension Balancing Account -Monterey
		Pension Balancing Account -Monterey WW
		Pension Balancing Account - Toro
		Pension Balancing Account - LA
		Pension Balancing Account - Ventura
		Pension Balancing Account - Sacramento
		Pension Balancing Account -Larkfield
	3	Old Monterey Style WRAM Balancing Account
	4	Monterey San Clemente Dam Project Balancing Account
	5	Monterey One-Way Leak Adjustment Balancing Account
	6	Larkfield Conservation Balancing Account
		Los Angeles Conservation Balancing Account
		Monterey Main Conservation Balancing Account
		Monterey Satellite Conservation Balancing Account
		Monterey WW Conservation Balancing Account
		Sacramento Conservation Balancing Account
		San Diego Conservation Balancing Account
		Ventura Conservation Balancing Account
	7	San Diego WRAM/MCBA
		Los Angeles WRAM/MCBA
		Ventura WRAM/MCBA
		Larkfield WRAM/MCBA

California American Water Company		Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA
		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	8	Sand City Desalination Plant Purchased Water Balancing Account
	9	Monterey WW Purchased Power Balancing Account
	10	Monterey Seaside Groundwater Basin Balancing Account
	11	Monterey Seaside Basin Adjudication Balancing Account
	12	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
	13	Garrapata SDWSRF Loan Repayment Balancing Accounts
	14	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
	15	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	
16	Chromium VI BA-Sacramento and Dunnigan	

	17	Purchased Power and Water Treatment BA-Hillview
	18	Hillview SDWSRF Loan Repayment BA
	19	Fruitridge SDWSRF Loan Repayment BA
	20	Fruitridge SDWSRF Loan Repayment BA
	21, New	Hillview Water Treatment BA
	22, New	Hillview Grant Tax BA
California Water Service Company	1	WRAM/MCBA
	2	Lucerne BA
	3	Conservation 2015 GRC (CEBA 3)
	4	Pension 2015 GRC (PCBA 3)
	5	Health Cost BA – 2015 GRC (HCBA3)
	6	LIRA Balancing Account
	7	RSF Balancing Account
	8	District-Specific Bas
	9	Interim Rates (old GRCs) Balancing Accounts
	10	Conservation 2018 GRC (CEBA 4)
	11	Pension 2018 GRC (PCBA)
	12	Health Cost BA 2018 (HCBA 4)
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009
	2	Pension and Benefits Balancing Account
	3	Customer Assistance Program (formerly as California Alternative Rates for Water)
	4	WRAM/MCBA
	5	Clearlake Supply Cost Balancing Account
	6	Randall-Bold Balancing Account
	7	Bay Point (HSWTP) hill street water treatment facility
	8	General Ratemaking Area Balancing Account (“GRABA”)
Great Oaks Water Company	1	Purchased Power BA
	2	Groundwater Charges Other Than Agricultural Irrigation
	3	Groundwater Charges, Agricultural Irrigation
	4	Low Income Customer Assistance Program Surcharge Balancing Account
	5	Pension Expense Balancing Account
	6	Recovery of Monterey WRAM Amortization AL 290-W, previously named Multiple Balancing Account Recovery
	7	Recovery of Monterey WRAM Amortization AL 293-W, previously named Recovery of Monterey Style WRAM Account

	8	Recovery of Monterey WRAM Amortization AL 294-W, previously named Recovery of Monterey -Style WRAM Account
	9, New	Recovery of Monterey WRAM Amortization AL 298-W
Liberty Utilities (Park Water Company)	1	2017 WRAM/MCBA
	2	2018 WRAM/MCBA
	3	2019 WRAM/MCBA
	4	2020 WRAM/MCBA
	5	Recycled Water-Incremental Cost BA
	6	CARW Revenue Reallocation BA
	7	One-Way Conservation BA
	8	Group Pension Expense BA
	9	Consolidated Expense Balancing Account (CEBA) SAME
	10	2021 WRAM/MCBA
San Gabriel Valley Water Company	1	LA-Water Cost
	2	LA-Power Cost
	3	LA-Water Revenue Adjustment Mechanism (WRAM)
	4	LA-California Alternative Rates for Water (CARW)
	5	LA-Conservation Program
	6	LA-Previously Authorized Balances Balancing Account (PABBA)
	7	FWC-Water Cost
	8	FWC-Power Cost
	9	FWC-Water Revenue Adjustment Mechanism (WRAM)
	10	FWC-California Alternative Rates for Water (CARW)
	11	FWC-Conservation Program
	12	FWC-Previously Authorized Balances Balancing Account (PABBA)
	13	Mains Projects
	Closed	LA-Drought Lost Revenue/Surcharge Revenue Balancing Account
San Jose Water Company	1	Balancing Account-Pending (2017)
	2	Balancing Account-Pending (2018)
	3	Balancing Account Pending (2019)
	4, New	Balancing Account Pending (2020)
	5	Purchased Power
	6	Purchased Water 2021 (Changed Name, used to be Purchased Water 2020)
	7	Pump Tax 2020 (Changed Name, used to be Pump Tax 2021)
	8	Purchased Water Non-contract 2021 (Changed Name, used to be Purchased Water Non-contract 2020)
	9	Purchased Water Recycled 2021 (Changed name, used to be Purchased Water Recycled 2020)
	10	WRAP Program
	11	SRF Loan I Surcharge
	12	SRF Loan II Surcharge
	13	Pension

	14	Amortization of under collection of various Memorandum Accounts GRC 2018	
	15, New	Amortization of 2018 Tax Memorandum Account	
	16	Amortization of under collection of various Balancing Accounts GRC 2018	
	17	Recovery of Pressure Reducing Valve BA	
Suburban Water Systems		District	Account Name
	1	San Jose Hills SA	WRAM BA (D1905029)
	2		WRAM BA (unaudited account balance)
	3		Purchased Power, Purchased Water, and Pumped Water (AL 335)
	4		Recycled Water (AL 339)
	5		PP, PW, and PW (unaudited account balance)
	6		Recycled Water (unaudited account balance)
	7		PP, PW, and PW (unaudited account balance)
	8		Recycled Water (unaudited account balance)
	9	Whittier La Mirada SA	WRAM BA (D1905029)
	10		WRAM BA (unaudited account balance)
	11		PP, PW, and PW (AL 335)
	12		PP, PW, and PW (unaudited account balance)
	13		PP, PW, and PW (unaudited account balance)
	14	Both San Jose and Whittier La Mirada Districts	Conservation Expense One-Way (D1905029)
15	Employee Healthcare (D1905029)		
Alisal Water Company	1	Department of Public Health User Fee	
	2	Water Revenue Adjustment	
	3	Water Conservation Expense One Way	
	4	Purchased Power Balancing Account	
Bakman Water Company	1	Purchased Power	
	2	Purchased Water	
	3	Water Quality	
	4	California Department of Public Health User Fees Balancing Account	
East Pasadena Water Company	1	Purchased Power	
	2	Purchased Water	
	3	Pumping Assessment Costs	
	4	Tariffed (Approved for Collection)	

Del Oro Water Company	1	River Island District-Purchased Power and Water
	2	Lime Saddle District-Purchased Power and Water
	3	Magalia District-Purchased Power and Water
	4	Paradise Pines District-Purchased Power and Water
	5	California Pines District-Drought Balancing
	6	Magalia District-Drought Balancing
	7	Strawberry District-Drought Balancing
	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