

Report of Summary of Balancing Accounts

For

Class A and B Water Investor-Owned Utilities

For the Six-Month Period Ending June 30, 2020

This is a report on the status of the balance of the Semi-Annual reports on balancing accounts¹ for the large Water Investor Owned Utilities (IOU) submitted as of **June 30, 2020** (due by August 15th). 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 decreased by 12 accounts from 105 accounts on December 31, 2019 to 93 accounts on June 30, 2020 (see Table 1).

The total number of balancing accounts for Class B Water IOUs remained the same, June 30, 2020 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 five 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 as Attachment A.

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

		Utility Name	Total No. of accounts as of December 31, 2019	Total No. of accounts as of June 30, 2020	Comments
Class A	1	Liberty Utilities (Apple Valley Ranchos)	11	11	One account report zero balance and there is a new account listed.
	2	California American Water Company	17	15	Two accounts were closed.
	3	California Water Service Company	9	10	Added 1 Conservation 2018 GRM BA, authorized in 2018 GRC Interim Rate Memo Account.
	4	Golden State Water Company	19	12	Seven accounts were fully amortized
	5	Great Oaks Water Company	8	8	No change
	6	Liberty Utilities (Park Water Company)	10	7	No change
	7	San Gabriel Valley Water Company	16	15	1 account not listed, Plant F23 Projects-not listed
	8	San Jose Water Company	13	13	The total net number of accounts did not change, see the next page for details.
	9	Suburban Water Systems	2	2	No change
		Total Class A Balancing Accounts	105	93	-12
Class B	1	Alisal Water Company	4	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	16	16	No change
		Total Class B Balancing Accounts	28	28	

California American Water Company: two accounts were closed, and listed below:

- Monterey Coastal Water Project, and
- Monterey Peninsula Water Project.

California Water Service: added one account: Conservation 2018 GRC (CEBA xxx) that covers years 2020 through 2022 for all ratemaking areas (“districts”) included in Application 18-07-001. The account was authorized as part of the 2018 GRC Interim Rate Memo Account.

Golden State Water Company had seven accounts that had been amortized or no longer listed; these are:

- 1) Rule 14.1 Premium Charges Refund, 2) 2011 GRC Balancing Account (GRCMA) zero balance, 3) Region 3 Rate Base Surcharge, 4) Folsom Refund Residual , 5) Settlement Agreement Balancing Account, 6) City of Torrance Balancing Account, 7) Well Study Balancing Account

Great Oaks Water Company: submitted a corrected report for the June 30, 2019 with corrected balances.

San Jose Water Company: Although San Jose reports no change of number of accounts, there were four accounts that changed their name from the year 2019 to 2020:

1. Purchased Water 2019, changed to Purchased Water 2020
2. Pump Tax 2019, changed to Pump Tax 2020
3. Purchased Water Non-contract 2019, changed to Purchased Water Non-contract 2020
4. Purchased Water Recycled 2019, changed to Purchased Water Recycled 2020

Besides the change of names of the four balancing accounts listed above, San Jose Water Company reports two accounts that are not listed in this June 30, 2020 report as follows:

1. Balancing account Pending (2019)
2. Memo/Balancing Account Recovery Remaining Balances.

Table 2. Balancing accounts with a semiannual-end 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 December 31, 2019	Balance as of June 30, 2020
Liberty Utilities (Apple Valley Ranchos)	2018 WRAM/MCBA	\$497,763 ³	See Note ⁴
California American Water Company	OPEB-All Districts	\$2,853,437	\$2,190,754
	Pension-All Districts	\$2,025,404	\$2,025,404
	Conservation-All Districts	\$2,700,956	\$2,700,956
	Purchased Power-Monterey WW	-\$203,811	-\$213,031
	Seaside Groundwater Basin-Monterey	\$390,621	\$437,558
	CEBA-All Districts	-\$8,250,156	-\$5,728,868
	SDWSF Loan Repayment-Garrapata	-\$17,570	-\$18,091
	Seaside Basin Adjudication	-\$9,862	-\$3
	LIRA-All Districts	\$1,162,629	\$1,866,468
	Group Insurance-All Districts	-\$1,364,765	-\$1,839,080
California Water Service Company⁵	WRAM/MCBA	-\$62,585,906	-\$52,589,961
	Conservation 2015 GRC (CEBA 3)	\$2,737,480	\$1,199,810
	Conservation 2018 GRC (CEBA xxx)	-	\$1,471,748

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

³ The negative sign represents a net undercollection and the positive sign represents a net overcollection in all figures, except for California Water Service Company.

⁴⁴ The balance in the 2018 WRAM/MCBA account should have been zeroed out since there was an overcollection refunded to customers authorized in AL 234, filed on January 28, 2020. However, in this June 30, 2020 report, Liberty now reports a residual undercollection of the amount of \$57,052. On December 3, 2020, the Water Division rejected Liberty Apple Valley’s advice letter 247, filed on November 2, 2020 where it claims there was still a balance of \$57,633 and a true up balance amount of -\$7,830 for the 2018 WRAM/MCBA account.

⁵ 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, 2019	Balance as of June 30, 2020
California Water Service Company	Pension 2015 GRC (PCBA 3)	-\$21,464,901	-\$21,464,901
Golden State Water Company	Arden Cordova-American Recovery and Reinvestment Act of 2009	-\$49,998	\$16,286
	All districts-Pension and Benefits BA	\$1,490,640	\$1,256,689
Golden State Water Company	All districts-California Alternative Rates for Water	\$682,689	\$849,361
	All districts-WRAM/MCBA	-\$23,301,590	-\$30,715,370
	Los Osos - Los Osos 2013 Phase-in Balancing Account	-\$4,031	-\$15,547
	Clearlake district -Clearlake Supply Cost Balancing Account	\$29,820	\$30,525
Great Oaks Water Company	Pension Expense BA	-\$359,940	-\$551,235
Liberty Utilities (Park Water Company)	2018 WRAM/MCBA	-\$1,296,743	-\$1,303,261
San Jose Water Company	SRF Loan I Surcharge	-\$544,346	-\$482,702
Suburban Water Systems	Utility does not have a balancing account that meets this criterion.		
San Gabriel Valley Water Company	LA Power Cost	-\$243,462	-\$507,666
	LA WRAM	-\$1,681,186	-\$1,811,119
	LA CARW	\$251,272	\$113,706
	LA Cons. Prog.	\$24,837	\$26,438
	LA Drought Revenue/S.	-\$1,405,373	-\$575,903
	FWC Water Cost	-\$6,429,635	-\$6,030,997
	FWC Power Cost	\$1,172,422	\$1,469,787
	FWC WRAM	-\$779,403	-\$1,027,948
	FWC CARW	-\$1,191,662	-\$1,362,443
	FWC Cons. Prog.	\$253,706	\$83,694
	FWC Drought Rev./Schg.	-\$1,469,071	-\$671,774
	FWC Mains Project	-\$1,620,576	-\$1,312,585
	LA WRAM	-\$1,681,186	-\$1,811,119

Utility Name	Balancing Account Name	Balance as of December 31, 2019	Balance as of June 30, 2020
Alisal Water Company	Water Conservation Expense One Way BA	-\$3,904	\$28,408
Bakman Water Company	Purchased Water	\$203,960	\$207,209
	Water Quality	\$165,530	\$162,024
	California Department of Public Health User Fees BA	\$81,117	\$79,480
East Pasadena Water Company	Utility does not have a balancing account that meets this criterion.		
Del Oro Water Company	Lime Saddle-Purchased Power & Water	\$214,357	\$274,274
	Paradise Pines-Purchased Power & Water	\$312,591	\$401,419
	California Pines-Drought	-\$12,154	-\$12,154
	Paradise Pines-Drought	-\$1,190,701	-\$1,190,701
	River Island-Drought	-\$48,393	-\$48,393
	Metropolitan-Drought	-\$6,056	-\$6,056
	Paradise Pines-Lost Revenue	-\$595,137	-\$543,115
	Lime Saddle-Lost Revenue	-\$77,745	-\$93,152
	Magalia-Lost Revenue	-\$70,581	-\$66,820
	Buzztail-Lost Revenue	-\$9,422	-\$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, 2020
Liberty Utilities (Apple Valley Ranchos)	2020 WRAM/MCBA	-\$134,250
	Incremental Cost BA	-\$84,059
	CARW Revenue Reallocation BA	-\$1,458,222
	Employee and Retiree Healthcare BA	\$615,735
	Pension Expense BA	\$1,797,305
	One-Way Conservation BA	-\$8,756
	Incremental Cost BA	-\$71,051
California American Water Company	Monterey San Clemente Dam Project BA	-\$81,957,170
	WRAM/MCBA	-\$67,916,902
	CEBA	-\$5,728,868
California Water Service Company	WRAM/MCBA	-\$52,589,901
	Pension 2015 GRC (PCBA 3)	-\$21,464,901
	District Specific Bas	-\$6,875,472
Golden State Water Company	California Alternative Rates for Water	\$849,361
	Santa Maria Water Rights No. 2	-\$1,172,522
	Randall-Bold Balancing Account	\$1,263,861
	WRAM/MCBA	\$30,715,370
Great Oaks Water Company	Monterey-Style WRAM Balancing Account	-\$1,445,611
	Pension Expense BA	-\$551,235
Liberty Utilities (Park Water Company)	2020 WRAM/MCBA	-\$1,640,078
	Recycled Water-Incremental Cost BA	-\$1,012
	CARW Revenue Reallocation BA	\$3,043,823
	One-Way Conservation BA	\$343,644
	Group Pension Expense BA	\$3,969,114
	Consolidated Expense BA	-\$19,610
San Gabriel Valley Water Company	Los Angeles-Drought Revenue/Surcharge BA	-\$575,903
	Fontana Water Company-Drought Revenue/Surcharge BA	-\$671,774
	Fontana Water Company-PABBA	-\$2,922,857
	Fontana Water Company-Water Cost BA	-\$6,030,997

Utility Name	Balancing Account Name	Balance as of June 30, 2020
San Jose Water Company	Balancing Account Pending (2017)	-\$3,029,408
	Pension	\$3,795,689
Suburban Water Systems	All of Suburban's balancing accounts have a zero balance as of June 30, 2020.	
Alisal Water Company	Water Conservation Expense One Way	\$28,408
Bakman Water Company	Purchased Power BA	\$ 401,444
East Pasadena Water Company	Pumping Assessment Costs	-\$115,766
Del Oro Water Company	River Island-Drought	-\$48,393
	Metropolitan-Drought	-\$6,056
	Paradise Pines-Lost Revenue	-\$543,115
	Lime Saddle-Lost Revenue	-\$93,152
	Magalia-Lost Revenue	-\$66,820
	Buzztail-Lost Revenue	-\$8,153

Table 4. *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, 2020
Liberty Utilities (Apple Valley Ranchos)	2020 WRAM/MCBA	-\$134,250
	Incremental Cost BA	-\$84,059
	CARW Revenue Reallocation BA	-\$1,458,222
	Employee and Retiree Healthcare BA	\$615,735
	Pension Expense BA	\$1,797,305
	One-Way Conservation BA	-\$8,756
	Incremental Cost BA	-\$71,051
California American Water Company	OPEB	\$2,190,754
	Conservation	\$2,700,956
	CEBA	-\$5,728,868
	LIRA	-\$1,866,468
	Group Insurance	-\$1,839,080
California Water Service Company	LIRA Balancing Account	-\$1,622,769
	RSF Balancing Account	\$231,366
Golden State Water Company	American Recovery and Reinvestment Act of 2009	\$16,286
	California Alternative Rates for Water	\$849,361

Utility Name	Balancing Account Name	Balance as of June 30, 2020
Golden State Water Company	Santa Maria Water Rights (Pre-2006) No, 1	-\$5,408
	WRAM/MCBA	\$30,715,370
	Los Osos 2013 Phase-in BA	\$15,547
	Bay Point Hill Street Water Treatment Plant	\$183,515
	General Ratemaking Area BA	\$21,861
Great Oaks Water Company	Pension Expense Balancing Account	-\$551,235
Liberty Utilities (Park Water Company)	2020 WRAM/MCBA	-\$1,640,078
	Recycled Water-Incremental Cost BA	-\$1,012
	CARW Revenue Reallocation BA	\$3,043,823
	One-Way Conservation BA	\$343,644
	Group Pension Expense BA	\$3,969,114
	Consolidated Expense BA	-\$19,610
San Gabriel Valley Water Company	LA Power Cost Balancing Account	-\$507,666
	LA California Alternative Rates for Water Balancing Account	\$113,706
	LA Drought Lost Revenue/Surcharge BA	-\$575,903
	FWC Power Cost BA	\$1,469,787
	FWC WRAM	-\$1,027,948
	FWC Conservation Programs (One-way) BA	\$83,694
	FWC Drought Revenue/Surcharge BA	-\$671,774

Utility Name	Balancing Account Name	Balance as of June 30, 2020
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	Water Conservation Expense One Way	\$28,408
Bakman Water Company	Utility does not have a balancing account that meets this criterion.	
East Pasadena Water Company	Pumping Assessment Costs	-\$115,766
Del Oro Water Company	River Island-Purchased Power & Water	\$14,077

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 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.										
Golden State Water Company	General Ratemaking Area Balancing Account	-\$21,861									
	Conservation Expenses One-Way BA	0									
Great Oaks Water Company	All accounts were reviewed in the year 2018 GRC or thru Advice Letters in the year 2020.										
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 as its outstanding under collection balance as of June 30, 2020 and its respective filed Advice Letter, see the table below.										
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water</th> <th style="text-align: center;">Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">AL 335-W</td> <td style="text-align: right;">\$1,452,911</td> <td style="text-align: right;">\$264,830</td> </tr> <tr> <td style="text-align: left;">AL 339-W</td> <td style="text-align: right;">\$3,338,528</td> <td style="text-align: right;">\$2,443,925</td> </tr> </tbody> </table>			San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water	AL 335-W	\$1,452,911	\$264,830	AL 339-W	\$3,338,528	\$2,443,925
		San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water								
	AL 335-W	\$1,452,911	\$264,830								
AL 339-W	\$3,338,528	\$2,443,925									
Suburban also reports as estimated balances of its Purchased Power, Purchased Water and Pumped Water Reserve Accounts:											
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water</th> <th style="text-align: center;">Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">Estimated accrual (July 2019 – June 2020)</td> <td style="text-align: right;">\$2,712,175</td> <td style="text-align: right;">\$2,874,496</td> </tr> </tbody> </table>			San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water	Estimated accrual (July 2019 – June 2020)	\$2,712,175	\$2,874,496				
	San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water									
Estimated accrual (July 2019 – June 2020)	\$2,712,175	\$2,874,496									

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 in 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>All balancing accounts will be reviewed in 2020 with new GRC's as ordered in W-5198. New accounts added for Lost Revenue due to the Camp Fire. Extended for 3 months.</p> <table border="1"> <thead> <tr> <th><u>Balancing Account Name</u></th> <th><u>Balance as of the End of June 30, 2020</u></th> </tr> </thead> <tbody> <tr> <td>River Island District- Purchased Power and Water</td> <td>\$14,077</td> </tr> <tr> <td>Lime Saddle District- Purchased Power and Water</td> <td>\$274,274</td> </tr> <tr> <td>Magalia District- Purchased Power and Water</td> <td>\$137,153</td> </tr> <tr> <td>Paradise Pines District- Purchased Power and Water</td> <td>\$401,419</td> </tr> <tr> <td>California Pines District- Drought Balancing</td> <td>-\$12,154</td> </tr> <tr> <td>Magalia District- Drought Balancing</td> <td>-\$69,293</td> </tr> <tr> <td>Strawberry District- Drought Balancing</td> <td>\$ -</td> </tr> <tr> <td>Paradise Pines District- Drought Balancing</td> <td>-\$1,190,701</td> </tr> <tr> <td>River Island District- Drought Balancing</td> <td>-\$48,393</td> </tr> <tr> <td>Johnson Park District- Drought Balancing</td> <td>-\$240,667</td> </tr> <tr> <td>Country Estates District- Drought Balancing</td> <td>-\$78,132</td> </tr> <tr> <td>Metropolitan District- Drought Balancing</td> <td>-\$6,056</td> </tr> <tr> <td>Paradise Pines District- Revenue Balancing</td> <td>-\$543,115</td> </tr> <tr> <td>Lime Saddle District- Revenue Balancing</td> <td>-\$93,152</td> </tr> <tr> <td>Magalia District- Revenue Balancing</td> <td>-\$66,820</td> </tr> <tr> <td>Buzztail District- Revenue Balancing</td> <td>-\$8,153</td> </tr> </tbody> </table>	<u>Balancing Account Name</u>	<u>Balance as of the End of June 30, 2020</u>	River Island District- Purchased Power and Water	\$14,077	Lime Saddle District- Purchased Power and Water	\$274,274	Magalia District- Purchased Power and Water	\$137,153	Paradise Pines District- Purchased Power and Water	\$401,419	California Pines District- Drought Balancing	-\$12,154	Magalia District- Drought Balancing	-\$69,293	Strawberry District- Drought Balancing	\$ -	Paradise Pines District- Drought Balancing	-\$1,190,701	River Island District- Drought Balancing	-\$48,393	Johnson Park District- Drought Balancing	-\$240,667	Country Estates District- Drought Balancing	-\$78,132	Metropolitan District- Drought Balancing	-\$6,056	Paradise Pines District- Revenue Balancing	-\$543,115	Lime Saddle District- Revenue Balancing	-\$93,152	Magalia District- Revenue Balancing	-\$66,820	Buzztail District- Revenue Balancing	-\$8,153
<u>Balancing Account Name</u>	<u>Balance as of the End of June 30, 2020</u>																																		
River Island District- Purchased Power and Water	\$14,077																																		
Lime Saddle District- Purchased Power and Water	\$274,274																																		
Magalia District- Purchased Power and Water	\$137,153																																		
Paradise Pines District- Purchased Power and Water	\$401,419																																		
California Pines District- Drought Balancing	-\$12,154																																		
Magalia District- Drought Balancing	-\$69,293																																		
Strawberry District- Drought Balancing	\$ -																																		
Paradise Pines District- Drought Balancing	-\$1,190,701																																		
River Island District- Drought Balancing	-\$48,393																																		
Johnson Park District- Drought Balancing	-\$240,667																																		
Country Estates District- Drought Balancing	-\$78,132																																		
Metropolitan District- Drought Balancing	-\$6,056																																		
Paradise Pines District- Revenue Balancing	-\$543,115																																		
Lime Saddle District- Revenue Balancing	-\$93,152																																		
Magalia District- Revenue Balancing	-\$66,820																																		
Buzztail District- Revenue Balancing	-\$8,153																																		

Table 6. 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 (New)	2020 WRAM/MCBA
	Zero balance	Office Remodel 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
		Monterey WRAM/MCBA
		Monterey-Ambler WRAM/MCBA

California American Water Company		Monterey-Toro WRAM/MCBA
		Sacramento WRAM/MCBA
	8	Sand City Desalinization 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
	13	Consolidated Expense Balancing Account - Larkfield
		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 - Monterey	
	Group Insurance – Monterey WW	
	Group Insurance - Toro	
	Group Insurance - LA	
	Group Insurance - Ventura	
	Group Insurance - Sacramento	
	Group Insurance - Larkfield	
	closed	Monterey Coastal Water Project - Balancing Account
closed	Monterey Peninsula Water Management District Conservation Balancing Account	

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 (New)	Conservation 2018 GRC (CEBA xxx)
	Zero balance	Conservation (Old Balancing Accounts)
		TIRBA
		Conservation 2009 GRC (CEBA 1)
		Conservation 2012 GRC (CEBA 2)
		Pension 2009 GRC (PCBA 1)
		Pension 2012 GRC (PCBA 2)
		Health Cost BA – 2012 GRC (HCBA2)
		Sales Reconciliation Mechanism BA
ICBAs		
Golden State Water Company	1	American Recovery and Reinvestment Act of 2009
	2	Pension and Benefits Balancing Account
	3	California Alternative Rates for Water
	4	WRAM/MCBA
	5	Los Osos 2013 Phase-in Balancing Account
	6	Clearlake Supply Cost Balancing Account
	7	Santa Maria Water Rights No. 1
	8	Santa Maria Water Rights No. 2
	9	Randall-Bold Balancing Account
	10	Bay Point(HSWTP) hill street water treatment facility
	11	Conservation Expenses One-Way Balancing Accounts -2019 ("CEOWBA2019")
	12	General Ratemaking Area Balancing Account ("GRABA")

Golden State Water Company	Not listed in June 30, 2020 report	Well Study Balancing Account
		Settlement Agreement Balancing Account
		Rule 14.1 Premium Charges Refund
		2011 GRC Balancing Account (GRCMA)
		City of Torrance Balancing Account
		Region 3 Rate Base Surcharge
		Folsom Refund Residual
Great Oaks Water Company	1	Purchased Power BA SAME
	2	Groundwater Charges Other Than Agricultural Irrigation SAME
	3	Groundwater Charges, Agricultural Irrigation SAME
	4	2015 Recovery of Low Income Customer Assistance Memorandum SAME
	5	Low Income Customer Assistance Program Surcharge Balancing Account SAME
	6	Pension Expense Balancing Account SAME
	7	Recovery of Multiple Memorandum and Balancing Accounts SAME
	8	Monterey-Style WRAM Account SAME
Liberty Utilities (Park Water Company)	1	2017 WRAM/MCBA SAME
	2	2018 WRAM/MCBA SAME
	3	2019 WRAM/MCBA SAME
	4	Recycled Water-Incremental Cost BA, SAME
	5	CARW Revenue Reallocation BA, SAME
	6	One-Way Conservation BA SAME
	7	Consolidated Expense Balancing Account (CEBA) SAME
	Zero balance	2014 WRAM/MCBA DELETE, not listed
		2015 WRAM/MCBA DELETE, no balance shown
2016 WRAM/MCBA, DELETE, no balance		
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	LA-Drought Lost Revenue/Surcharge Revenue Balancing Account
	8	FWC-Water Cost
	9	FWC-Power Cost
	10	FWC-Water Revenue Adjustment Mechanism (WRAM)
	11	FWC-California Alternative Rates for Water (CARW)
	12	FWC-Conservation Program
	13	FWC-Previously Authorized Balances Balancing Account (PABBA)

	14	Mains Projects	
	15	FWC-Drought Lost Revenue/Surcharge Revenue Balancing Account	
	Not listed	Plant F23 Projects	
San Jose Water Company	1	Balancing Account-Pending (2017)	
	2	Balancing Account-Pending (2018)	
	3 New	Balancing Account Pending (2019)	
	3	Purchased Power SAME	
	4 Name changed	Purchased Water 2020	
	5 Name changed	Pump Tax 2020	
	6 Name changed	Purchased Water Non-contract 2020	
	7 Name changed	Purchased Water Recycled 2020	
	8	WRAP Program	
	9	SRF Loan I Surcharge	
	10	SRF Loan II Surcharge	
	11	Pension	
	12	Amortization of Undercollection of various Memorandum Accounts GRC 2018	
	13	Amortization of Undercollection of various Balancing Accounts GRC 2018	
	Previously listed with different year name		Purchased Water 2019
			Pump Tax 2019
			Purchased Water Non-Contract 2019
		Purchased Water Recycled 2019	
Missing		Memo/Balancing Account Recovery Remaining Balances in Dec not in June 2020	
Suburban Water Systems	1	San Jose Hills Service Area, Purchased Power, Purchased Water, and Pumped Water	
	2	Whittier/La Mirada Service Area, Purchased Power, Purchased Water, and Pumped Water	
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